

UNIVERSITY OF ALASKA
(A Component Unit of the State of Alaska)
Single Audit Report
For the Year Ended June 30, 2015

UNIVERSITY OF ALASKA
(A Component Unit of the State of Alaska)
Audit in Accordance with OMB Circular A-133
June 30, 2015

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REPORT OF INDEPENDENT AUDITORS 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
University of Alaska

We have audited the respective financial statements of the University of Alaska (University) and its discretely presented component unit, University of Alaska Foundation, Inc. (Foundation), as of and for the year ended June 30, 2015, and the related notes to the financial statements, which collectively comprise the University's basic financial statements, and have issued our report thereon dated December 4, 2015. 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. The financial statements of the Foundation were not audited in accordance with *Government Auditing Standards*, and accordingly this report does not include reporting on internal control over financial reporting or instances of reportable noncompliance associated with the discretely presented component unit.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the University's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the University's internal control. Accordingly, we do not express an opinion on the effectiveness of the University's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

**REPORT OF INDEPENDENT AUDITORS 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* (continued)**

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the University's financial statements are free from 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*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Moss Adams LLP

Spokane, Washington
December 4, 2015

REPORT OF INDEPENDENT AUDITORS ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM AND REPORT ON INTERNAL CONTROL OVER COMPLIANCE; AND REPORT ON THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS REQUIRED BY OMB CIRCULAR A-133

The Board of Regents
University of Alaska

Report on Compliance for Each Major Federal Program

We have audited University of Alaska's (University) compliance with the types of compliance requirements described in the *OMB Circular A-133 Compliance Supplement* that could have a direct and material effect on each of the University's major federal programs for the year ended June 30, 2015. The University's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the University's major federal programs based on our audit of the types of compliance requirements referred to above. 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'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 on compliance for each major federal program. However, our audit does not provide a legal determination of the University's compliance.

REPORT OF INDEPENDENT AUDITORS ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM AND REPORT ON INTERNAL CONTROL OVER COMPLIANCE; AND REPORT ON THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS REQUIRED BY OMB CIRCULAR A-133 (continued)

Opinion on Each Major Federal Program

In our opinion, the University of Alaska complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2015.

Report on Internal Control over Compliance

Management of the University is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the University's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the University's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

REPORT OF INDEPENDENT AUDITORS ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM AND REPORT ON INTERNAL CONTROL OVER COMPLIANCE; AND REPORT ON THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS REQUIRED BY OMB CIRCULAR A-133 (continued)

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, we identified a certain deficiency in internal control over compliance, as described in the accompanying schedule of findings and questioned costs as item 2015-001 that we consider to be a significant deficiency.

The University's response to the internal control over compliance finding identified in our audit is described in the accompanying schedule of findings and questioned costs. The University's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.

Report on Schedule of Expenditures of Federal Awards Required by OMB Circular A-133

We have audited the financial statements of the University of Alaska as of and for the year ended June 30, 2015, and have issued our report thereon dated December 4, 2015, which contained an unmodified opinion on those financial statements. Our audit was conducted for the purpose of forming an opinion on the financial statements 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 financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the financial statements as a whole.

Moss Adams LLP

Spokane, Washington
December 4, 2015

University of Alaska
Schedule of Expenditures of Federal Awards
Year Ended June 30, 2015

Federal Agency	CFDA Number	Grant/Other Identifying Number	Cluster	Federal/Program Title/Pass-Through	Federal Expenditures
USDOE	84.007		SFAC	Federal Supplemental Educational Opportunity Grants	593,909
USDOE	84.033		SFAC	Federal Work-Study Program	566,264
USDOE	84.063		SFAC	Federal Pell Grant Program	23,923,311
USDOE	84.268		SFAC	Federal Direct Student Loans	62,008,741
USDOE	84.379		SFAC	Teacher Education Assistance for College and Higher Education Grants (TEACH Grants)	51,170
USDOE	84.408		SFAC	Postsecondary Education Scholarships for Veteran's Dependents	2,149
TOTAL STUDENT FINANCIAL AID					87,145,544
USDA	10.025		R&DC	Plant and Animal Disease, Pest Control, and Animal Care	5,801
USDA	10.202		R&DC	Cooperative Forestry Research	622,456
USDA	10.203		R&DC	Payments to Agricultural Experiment Stations Under the Hatch Act	1,265,686
USDA	10.215	120833033	R&DC	Sustainable Agriculture Research and Education (Pass-through Utah State University)	17,480
USDA	10.215	120833030	R&DC	Sustainable Agriculture Research and Education (Pass-through Utah State University)	7,074
USDA	10.216		R&DC	1890 Institution Capacity Building Grants	13,057
USDA	10.217	8000064676	R&DC	Higher Education - Institution Challenge Grants Program (Pass-through Purdue University)	22,681
USDA	10.228		R&DC	Alaska Native Serving and Native Hawaiian Serving Institutions Education Grants	103,029
USDA	10.310	MA110010	R&DC	Agriculture and Food Research Initiative (AFRI) (Pass-through University of Hawaii)	657,380
USDA	10.310	6102193	R&DC	Agriculture and Food Research Initiative (AFRI) (Pass-through University of Hawaii)	3,528
USDA	10.310	626.5501.03	R&DC	Agriculture and Food Research Initiative (AFRI) (Pass-through Desert Research Institute)	8,657
USDA	10.310		R&DC	Agriculture and Food Research Initiative (AFRI)	223,282
USDA	10.604		R&DC	Technical Assistance for Specialty Crops Program	266
USDA	10.652		R&DC	Forestry Research	23,575
USDA	10.680		R&DC	Forest Health Protection	112,623
USDA	10.903		R&DC	Soil Survey	47,768
USDA	10.Unknown	G00005873	R&DC	Soil Contributions Watershed Functions: Soil Hydrology and Biogeochemistry	10,050
USDA	10.Unknown	G00008170	R&DC	Where Culture & Ecology Meet: Merging Key Cultural Functions, Plants & Animals, Habitat Ecology in SEAK	3,010
USDA	10.Unknown	G00008893	R&DC	Flux and fate of carbon in terrestrial and aquatic ecosystem at the ocean margin of the Alaskan perhumid coastal temperate rainforest	78,441
USDA	10.Unknown	G00008908	R&DC	Determining the Magnitude and Socia	44,146
USDA	10.Unknown	G00008916	R&DC	A characterization of the specialty wood products market in Southeast Alaska	26,312

University of Alaska
Schedule of Expenditures of Federal Awards
Year Ended June 30, 2015

Federal Agency	CFDA Number	Grant/Other Identifying Number	Cluster	Federal/Program Title/Pass-Through	Federal Expenditures
USDA	10.Unknown	G00009253	R&DC	Chukchi Sea SHELFZ CTD Data Processing and Analysis (Pass-through State of Alaska)	533
USDA	10.Unknown	G00009458	R&DC	Proposed Project Review and Analysis (Pass-through NatureServe)	11,730
USDA	10.Unknown	G00009667	R&DC	AKEPIC Upgrades	14,985
USDA	10.Unknown	G00009681	R&DC	Review and Upload of Forest Inventory & Analysis Records to AKEPIC Database	4,997
USDA	10.Unknown	G00009709	R&DC	Tongass Rare Plant Species Assessment	20,242
USDOC	11.008		R&DC	NOAA Mission-Related Education Awards	68,911
USDOC	11.011		R&DC	Ocean Exploration	55,791
USDOC	10.012	758303	R&DC	Integrated Ocean Observing System (IOOS) (Pass-through University of Washington)	18,922
USDOC	11.012	H2300-50	R&DC	Integrated Ocean Observing System (IOOS) (Pass-through Alaska Ocean Observing System)	2,851
USDOC	11.012	H2300-51	R&DC	Integrated Ocean Observing System (IOOS) (Pass-through Alaska Ocean Observing System)	126,992
USDOC	11.012	H2300-52	R&DC	Integrated Ocean Observing System (IOOS) (Pass-through Alaska Ocean Observing System)	108,454
USDOC	11.012	H2300-59	R&DC	Integrated Ocean Observing System (IOOS) (Pass-through Alaska Ocean Observing System)	89,822
USDOC	11.012	H2300-64	R&DC	Integrated Ocean Observing System (IOOS) (Pass-through Alaska Ocean Observing System)	122,002
USDOC	11.012	H2300-65	R&DC	Integrated Ocean Observing System (IOOS) (Pass-through Alaska Ocean Observing System)	11,016
USDOC	11.012	H2300-66	R&DC	Integrated Ocean Observing System (IOOS) (Pass-through Alaska Ocean Observing System)	11,359
USDOC	11.012	H2300-67	R&DC	Integrated Ocean Observing System (IOOS)	90,356
USDOC	11.417		R&DC	Sea Grant Support	956,713
USDOC	11.427	H003990004	R&DC	Fisheries Development and Utilization Research and Development Grants and Cooperative Agreements Program (Pass-through University of Minnesota)	14,824
USDOC	11.427		R&DC	Fisheries Development and Utilization Research and Development Grants and Cooperative Agreements Program	59,055
USDOC	11.430		R&DC	Undersea Research	188,248
USDOC	11.431		R&DC	Climate and Atmospheric Research	648,620
USDOC	11.432		R&DC	National Oceanic and Atmospheric Administration (NOAA) Cooperative Institutes	1,814,120
USDOC	11.438	1155952	R&DC	Pacific Coast Salmon Recovery-Pacific Salmon Treaty Program (State of Alaska)	14,411
USDOC	11.438	1145953	R&DC	Pacific Coast Salmon Recovery-Pacific Salmon Treaty Program (State of Alaska)	61,638
USDOC	11.438	1145956	R&DC	Pacific Coast Salmon Recovery-Pacific Salmon Treaty Program (State of Alaska)	7,271
USDOC	11.438	14-104	R&DC	Pacific Coast Salmon Recovery-Pacific Salmon Treaty Program (Pass-through Pacific States Marine Fisheries)	55,180

University of Alaska
Schedule of Expenditures of Federal Awards
Year Ended June 30, 2015

Federal Agency	CFDA Number	Grant/Other Identifying Number	Cluster	Federal/Program Title/Pass-Through	Federal Expenditures
USDOC	11.438	1125959	R&DC	Pacific Coast Salmon Recovery-Pacific Salmon Treaty Program (State of Alaska)	30,687
USDOC	11.438	1145955	R&DC	Pacific Coast Salmon Recovery-Pacific Salmon Treaty Program (State of Alaska)	87,629
USDOC	11.439		R&DC	Marine Mammal Data Program	356,636
USDOC	11.460		R&DC	Special Oceanic and Atmospheric Projects	248,808
USDOC	11.472	12-81-03	R&DC	Unallied Science Program (Pass-through Prince William Sound Science Center)	62,243
USDOC	11.472	12-81-06	R&DC	Unallied Science Program (Pass-through Prince William Sound Science Center)	73,291
USDOC	11.472	12-81-07	R&DC	Unallied Science Program (Pass-through Prince William Sound Science Center)	68,149
USDOC	11.472	Project 1008	R&DC	Unallied Science Program (Pass-through North Pacific Research Board)	(8,300)
USDOC	11.472	Project 1008B	R&DC	Unallied Science Program (Pass-through North Pacific Research Board)	18,492
USDOC	11.472	Project 1012	R&DC	Unallied Science Program (Pass-through North Pacific Research Board)	9,331
USDOC	11.472	Project 1106B	R&DC	Unallied Science Program (Pass-through North Pacific Research Board)	7,776
USDOC	11.472	Project 1201	R&DC	Unallied Science Program (Pass-through North Pacific Research Board)	(945)
USDOC	11.472	Project 1206	R&DC	Unallied Science Program (Pass-through North Pacific Research Board)	16,049
USDOC	11.472	Project 1215	R&DC	Unallied Science Program (Pass-through North Pacific Research Board)	852
USDOC	11.472	Project 1219	R&DC	Unallied Science Program (Pass-through North Pacific Research Board)	58,974
USDOC	11.472	Project 1221	R&DC	Unallied Science Program (Pass-through North Pacific Research Board)	23,408
USDOC	11.472	Project 1227	R&DC	Unallied Science Program (Pass-through North Pacific Research Board)	7,672
USDOC	11.472	Project 1229	R&DC	Unallied Science Program (Pass-through North Pacific Research Board)	1,337
USDOC	11.472	Project 1302	R&DC	Unallied Science Program (Pass-through North Pacific Research Board)	38,992
USDOC	11.472	Project 1303	R&DC	Unallied Science Program (Pass-through North Pacific Research Board)	67,348
USDOC	11.472	Project 1307	R&DC	Unallied Science Program (Pass-through North Pacific Research Board)	41,468
USDOC	11.472	Project 1309	R&DC	Unallied Science Program (Pass-through North Pacific Research Board)	67,507
USDOC	11.472	Project 1316	R&DC	Unallied Science Program (Pass-through North Pacific Research Board)	27,310
USDOC	11.472	Project 1323	R&DC	Unallied Science Program (Pass-through North Pacific Research Board)	84,397
USDOC	11.472	Project 1409	R&DC	Unallied Science Program (Pass-through North Pacific Research Board)	91

University of Alaska
Schedule of Expenditures of Federal Awards
Year Ended June 30, 2015

Federal Agency	CFDA Number	Grant/Other Identifying Number	Cluster	Federal/Program Title/Pass-Through	Federal Expenditures
USDOC	11.472	Project 1410	R&DC	Unallied Science Program (Pass-through North Pacific Research Board)	25,146
USDOC	11.472	Project 1415	R&DC	Unallied Science Program (Pass-through North Pacific Research Board)	48,552
USDOC	11.472	Project 1420	R&DC	Unallied Science Program (Pass-through North Pacific Research Board)	44,476
USDOC	11.472	Project 1421	R&DC	Unallied Science Program (Pass-through North Pacific Research Board)	24,102
USDOC	11.472	Project 1426	R&DC	Unallied Science Program (Pass-through North Pacific Research Board)	19,310
USDOC	11.472	Project 1427	R&DC	Unallied Science Program (Pass-through North Pacific Research Board)	137,574
USDOC	11.472	Project G81	R&DC	Unallied Science Program (Pass-through North Pacific Research Board)	27,059
USDOC	11.472	Project G83	R&DC	Unallied Science Program (Pass-through North Pacific Research Board)	(984)
USDOC	11.472	Project G84	R&DC	Unallied Science Program (Pass-through North Pacific Research Board)	137,710
USDOC	11.472	Project G85	R&DC	Unallied Science Program (Pass-through North Pacific Research Board)	88,819
USDOC	11.472		R&DC	Unallied Science Program	109,420
USDOC	11.473	H2301-51	R&DC	Office for Coastal Management (Pass-through Alaska Ocean Observing System)	(638)
USDOC	11.483		R&DC	NOAA Programs for Disaster Relief Appropriations Act - Non-construction and Construction	1,149,341
USDOC	11.558	M09071	R&DC	ARRA-State Broadband Data and Development Grant Program (Pass-through Connected National Inc.)	59,201
USDOD	12.109		R&DC	Protection, Clearing and Straightening Channels	96,744
USDOD	12.300	A101021	R&DC	Basic and Applied Scientific Research (Pass-through Woods Hole Oceanographic Institution)	115,245
USDOD	12.300		R&DC	Basic and Applied Scientific Research	280,821
USDOD	12.557	11-1401	R&DC	Invitational Grants for Military-Connected Schools (Pass-through Anchorage School District)	12,659
USDOD	12.630		R&DC	Basic, Applied, and Advanced Research in Science and Engineering	439,537
USDOD	12.800		R&DC	Air Force Defense Research Sciences Program	3,933,164
USDOD	12.910	1205022	R&DC	Research and Technology Development (Pass-through University of Florida)	5,834
USDOD	12.Unknown	G00006854	R&DC	Lead and Antimony Speciation in Shooting Range Soils: Molecular Scale Analysis, Temporal Trends and Mobility	186,346
USDOD	12.Unknown	G00007315	R&DC	Identifying Mechanisms of State Change and Forecasting Future Vulnerability (Pass-through University of Florida)	185,298
USDOI	12.Unknown	G00008157	R&DC	Stickleback Biomarkers of Aquatic Pollution in Ship Creek, Alaska (Pass-through Land Grant Trust)	5,952
USDOI	12.Unknown	G00009691	R&DC	Human Lifting Simulation Using New Predictive Dynamics Code (Pass-through University of Iowa)	19,398
USDOI	15.224		R&DC	Cultural Resource Management	19,619
USDOI	15.225		R&DC	Recreation Resource Management	508,420

University of Alaska
Schedule of Expenditures of Federal Awards
Year Ended June 30, 2015

Federal Agency	CFDA Number	Grant/Other Identifying Number	Cluster	Federal/Program Title/Pass-Through	Federal Expenditures
USDOI	15.230		R&DC	Invasive and Noxious Plant Management	23,004
USDOI	15.231		R&DC	Fish, Wildlife and Plant Conservation Resource Management	947,083
USDOI	15.232		R&DC	Wildland Fire Research and Studies Program	205,102
USDOI	15.236		R&DC	Environmental Quality and Protection Resource Management	178,792
USDOI	15.237		R&DC	Rangeland Resource Management	8,088
USDOI	15.421	UTA 12-000603	R&DC	Alaska Coastal Marine Institute (Pass-through University of Texas at Austin)	3,510
USDOI	15.421		R&DC	Alaska Coastal Marine Institute	2,253,423
USDOI	15.423	000973	R&DC	Bureau of Ocean Energy Management (BOEM) Environmental Studies Program (ESP) (Pass-through University of Texas-Austin)	58,807
USDOI	15.423	000873	R&DC	Bureau of Ocean Energy Management (BOEM) Environmental Studies Program (ESP) (Pass-through University of Texas-Austin)	35,417
USDOI	15.423		R&DC	Bureau of Ocean Energy Management (BOEM) Environmental Studies Program (ESP)	1,391,481
USDOI	15.608	030840	R&DC	Fish and Wildlife Management Assistance (Pass-through National Fish & Wildlife Foundation)	96,558
USDOI	15.608		R&DC	Fish and Wildlife Management Assistance	54,329
USDOI	15.636		R&DC	Alaska Subsistence Management	80,858
USDOI	15.649		R&DC	Service Training and Technical Assistance (Generic Training)	49,000
USDOI	15.650		R&DC	Research Grants (Generic)	111,269
USDOI	15.655		R&DC	Migratory Bird Monitoring, Assessment and Conservation	97,480
USDOI	15.663		R&DC	National Fish and Wildlife Foundation	83,394
USDOI	15.668	830722	R&DC	Coastal Impact Assistance Program (Pass-through State of Alaska)	524,586
USDOI	15.668	821192	R&DC	Coastal Impact Assistance Program (Pass-through State of Alaska)	12,774
USDOI	15.668	830721	R&DC	Coastal Impact Assistance Program (Pass-through State of Alaska)	207,900
USDOI	15.668	831535	R&DC	Coastal Impact Assistance Program (Pass-through State of Alaska)	4,312
USDOI	15.668	1135209	R&DC	Coastal Impact Assistance Program (Pass-through State of Alaska)	37,848
USDOI	15.668	1850019	R&DC	Coastal Impact Assistance Program (Pass-through State of Alaska)	125,079
USDOI	15.669		R&DC	Cooperative Landscape Conservation	454,847
USDOI	15.670		R&DC	Adaptive Science	172,863
USDOI	15.805		R&DC	Assistance to State Water Resources Research Institutes	82,728
USDOI	15.807		R&DC	Earthquake Hazards Research Grants	366,526
USDOI	15.808		R&DC	U.S. Geological Survey-Research and Data Collection	1,671,479
USDOI	15.812		R&DC	Cooperative Research Units Program	1,947,143

University of Alaska
Schedule of Expenditures of Federal Awards
Year Ended June 30, 2015

Federal Agency	CFDA Number	Grant/Other Identifying Number	Cluster	Federal/Program Title/Pass-Through	Federal Expenditures
USDOI	15.817		R&DC	National Geospatial Program: Building The National Map	105,027
USDOI	15.818		R&DC	Volcano Hazards Program Research and Monitoring	527,109
USDOI	15.820		R&DC	National Climate Change and Wildlife Science Center	50,659
USDOI	15.945		R&DC	Cooperative Research and Training Programs-Resources of the National Park System	1,434,926
USDOI	15.Unknown	G00007288	R&DC	Consequences of a Changing Climate for Alaska's Boreal Forests (A Continuation of the Bonanza Creek Long-Term Ecological Research Program)	155,851
USDOI	15.Unknown	G00009092	R&DC	St. Matthews Island Invertebrates ID's	(1,722)
USDOI	15.Unknown	G00009423	R&DC	Inventory, Identify and Database NPS Butterfly and Moth Specimens from the Kenelm Philip Lepidoptera Collection	24,675
USDOI	15.Unknown	G00009562	R&DC	USGS AVO Near-real time satellite support for volcano monitoring - Follow on order	37,494
USDOJ	16.560		R&DC	National Institute of Justice Research, Evaluation, and Development Project Grants	190,415
USDOJ	16.582	GX-K023	R&DC	Crime Victim Assistance/Discretionary Grants (Pass-through Alaska Immigration Justice Project)	37,168
USDOJ	16.Unknown	G00009912	R&DC	The Alaska Arctic Observatory & Knowledge Hub (AAOKH): A framework for integration of long-term environmental observations and knowledge sharing	1,515
USDOT	20.200	2558042	R&DC	Highway Research and Development Program (Pass-through State of Alaska)	4,254
USDOT	20.200		R&DC	Highway Research and Development Program	240,453
USDOT	20.701	739439	R&DC	University Transportation Centers Program (Pass-through University of Washington)	177,979
USDOT	20.701		R&DC	University Transportation Centers Program	781,690
USDOT	20.931	21356	R&DC	Transportation Planning, Research and Education (Pass-through University of Massachusetts Lowell)	38,978
USDOT	20.931		R&DC	Transportation Planning, Research and Education	318,301
USDOT	20.Unknown	G00009050	R&DC	UAF Support for FHWA Efforts in Assessing Impacts of Climate Change on Transportation in Alaska	20,805
USDOT	20.Unknown	G00009281	R&DC	Sustainable Geotechnical Asset Management Along the Transportation Infrastructure Environment Using Remote Sensing (Pass-through Michigan Technological	44,419
NASA	43.001	1460R123	R&DC	Science (Pass-through Dartmouth College)	63,643
NASA	43.001	1485171	R&DC	Science (Pass-through Jet Propulsion Laboratory)	109,360
NASA	43.001	10-65-10	R&DC	Science (Pass-through Prince William Sound Science Center)	(2,105)
NASA	43.001	F99009DB	R&DC	Science (Pass-through Southwest Research Institute)	17,992
NASA	43.001	Z675801	R&DC	Science (Pass-through University of Maryland)	16,560
NASA	43.001	0020157	R&DC	Science (Pass-through University of Pittsburgh)	14,183
NASA	43.001	2612013261	R&DC	Science (Pass-through University of Texas Arlington)	12,574
NASA	43.001	000234	R&DC	Science (Pass-through University of Texas Austin)	54,127

University of Alaska
Schedule of Expenditures of Federal Awards
Year Ended June 30, 2015

Federal Agency	CFDA Number	Grant/Other Identifying Number	Cluster	Federal/Program Title/Pass-Through	Federal Expenditures
NASA	43.001	A101135	R&DC	Science (Pass-through Woods Hole Oceanographic Institution)	761
NASA	43.001		R&DC	Science	12,637,397
NASA	43.008		R&DC	Education	538,504
NASA	43.Unknown	G00007719	R&DC	International collaboration within ACE to improve predictive capabilities for Arctic Sea Ice (Pass-through Von Braun Center for Science & Innovation, Inc.)	2,475
NSF	47.041	FY2013-029	R&DC	Engineering Grants (Pass-through University of Kansas)	51,627
NSF	47.041		R&DC	Engineering Grants	67,154
NSF	47.049		R&DC	Mathematical and Physical Sciences	333,893
NSF	47.050	70413	R&DC	Geosciences (Pass-through Cornell University)	17,119
NSF	47.050	62144	R&DC	Geosciences (Pass-through Cornell University)	13,688
NSF	47.050	06-SAGE	R&DC	Geosciences (Pass-through Incorporated Research Institution for Seismology)	503,479
NSF	47.050	R890450	R&DC	Geosciences (Pass-through Research Foundation SUNY)	39,378
NSF	47.050	S1409651	R&DC	Geosciences (Pass-through Rutgers University)	27,864
NSF	47.050	000221	R&DC	Geosciences (Pass-through SRI International)	444,576
NSF	47.050	MA140020	R&DC	Geosciences (Pass-through University Of Hawaii)	11,837
NSF	47.050	06510-01	R&DC	Geosciences (Pass-through University of Illinois at Champaign)	37,174
NSF	47.050	158854	R&DC	Geosciences (Pass-through University of Southern California)	3,055
NSF	47.050	149701	R&DC	Geosciences (Pass-through University of Southern California)	286,131
NSF	47.050	53896469	R&DC	Geosciences (Pass-through University of Southern California)	14,711
NSF	47.050	740876	R&DC	Geosciences (Pass-through University of Washington)	7,284
NSF	47.050	Subgrant	R&DC	Geosciences (Pass-through Utah Valley University)	(128)
NSF	47.050		R&DC	Geosciences	19,623,854
NSF	47.070	R875772	R&DC	Computer and Information Science and Engineering (Pass-through State University of New York)	45,026
NSF	47.070		R&DC	Computer and Information Science and Engineering	33,758
NSF	47.074		R&DC	Biological Sciences	2,390,561
NSF	47.075		R&DC	Social, Behavioral, and Economic Sciences	192,654
NSF	47.076	4(GG009026)	R&DC	Education and Human Resources (Pass-through Columbia University)	122,254
NSF	47.076		R&DC	Education and Human Resources	2,270,280
NSF	47.078	075256790	R&DC	Polar Programs (Pass-through University of Maryland)	9,414
NSF	47.078	A100869	R&DC	Polar Programs (Pass-through Woods Hole Oceanographic Institution)	10,188
NSF	47.078		R&DC	Polar Programs	10,816,751
NSF	47.079		R&DC	Office of International Science and Engineering	237,952
NSF	47.080		R&DC	Office of Cyberinfrastructure	3,924,977

University of Alaska
Schedule of Expenditures of Federal Awards
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Federal Agency	CFDA Number	Grant/Other Identifying Number	Cluster	Federal/Program Title/Pass-Through	Federal Expenditures
NSF	47.082		R&DC	ARRA -Trans-NSF Recovery Act Research Support	9,151,048
NSF	47.Unknown	G00007461	R&DC	NSF Intergovernmental Personnel Act Assignment: NSF Program Director for the Integrative Graduate Education and Research Traineeship (IGERT) Program	145,012
NSF	47.Unknown	G00009533	R&DC	GeoNetwork Integration with DataONE (Pass-through University of New Mexico)	30,766
EPA	66.419	RS 1850138	R&DC	Water Pollution Control State, Interstate, and Tribal Program Support (Pass-through State of Alaska)	5,824
EPA	66.461	DEP-S 12-039	R&DC	Regional Wetlands Program Development Grants (Pass-through State of Nevada)	(431)
EPA	66.509	12-866	R&DC	Science To Achieve Results (STAR) Research Program (Pass-through Arizona State University)	24,287
EPA	66.509	1000397392	R&DC	Science To Achieve Results (STAR) Research Program (Pass-through University of Colorado, Boulder)	27,123
EPA	66.514		R&DC	Science To Achieve Results (STAR) Fellowship Program	12,576
NSF	66.Unknown	G00009318	R&DC	Remote Sensing Tests with Oil in Ice (Pass-through Prince William Sound Science Center)	104,177
ENERGY	81.049	4000116073	R&DC	Office of Science Financial Assistance Program (Pass-through Battelle Oak Ridge National Laboratory)	947,096
ENERGY	81.049	4000118242	R&DC	Office of Science Financial Assistance Program (Pass-through Battelle Oak Ridge National Laboratory)	29,133
ENERGY	81.049	SC0006607	R&DC	Office of Science Financial Assistance Program (Pass-through University of Illinois)	39,319
ENERGY	81.049	40876-01	R&DC	Office of Science Financial Assistance Program (Pass-through Alliance for Sustainable Energy)	39,337
ENERGY	81.049		R&DC	Office of Science Financial Assistance Program	863,793
ENERGY	81.064		R&DC	Office of Scientific and Technical Information	11,325
ENERGY	81.086		R&DC	Conservation Research and Development	4,141
ENERGY	81.087	G0152A-A	R&DC	Renewable Energy Research and Development (Pass-through Oregon State University)	50,924
ENERGY	81.087		R&DC	Renewable Energy Research and Development	239,877
ENERGY	81.089	3F-31801	R&DC	Fossil Energy Research and Development (Pass-through Argonne National Laboratory)	40,567
ENERGY	81.089	13F-32021	R&DC	Fossil Energy Research and Development (Pass-through Argonne National Laboratory)	2,120
ENERGY	81.089	4F-31522	R&DC	Fossil Energy Research and Development (Pass-through Argonne National Laboratory)	143,896
ENERGY	81.089	4F-30641	R&DC	Fossil Energy Research and Development (Pass-through Argonne National Laboratory)	6,500
ENERGY	81.089		R&DC	Fossil Energy Research and Development	142,561
ENERGY	81.113		R&DC	Defense Nuclear Nonproliferation Research	302,851
ENERGY	81.Unknown	G00009529	R&DC	Remote Communities Renewable Energy Partnership – Design Basis Framework (Pass-through Alliance for Sustainable Energy, LLC - NREL)	27,605
USDOE	84.133	DOC# 0411	R&DC	National Institute on Disability and Rehabilitation Research (Pass-through University of Illinois)	12,432

University of Alaska
Schedule of Expenditures of Federal Awards
Year Ended June 30, 2015

Federal Agency	CFDA Number	Grant/Other Identifying Number	Cluster	Federal/Program Title/Pass-Through	Federal Expenditures
USDOE	84.356		R&DC	Alaska Native Educational Programs	684,890
USAB	88.001	201121454	R&DC	Architectural and Transportation Barriers Compliance Board (Pass-through University of San Francisco)	12,980
USDHHS	93.048		R&DC	Special Programs for the Aging - Title IV and Title II - Discretionary Projects	199,062
USDHHS	93.113	64491	R&DC	Environmental Health (Pass-through University of Montana)	30,980
USDHHS	93.113	NIEHS R01	R&DC	Environmental Health (Pass-through Alaska Community Action on Toxics)	172,801
USDHHS	93.172		R&DC	Human Genome Research	58,796
USDHHS	93.242		R&DC	Mental Health Research Grants	741,009
USDHHS	93.243	51UD1TI023541	R&DC	Substance Abuse and Mental Health Services-Projects of Regional and National Significance (Pass-through Rural Alaska Community Action Program)	25,390
USDHHS	93.243	21080151V3	R&DC	Substance Abuse and Mental Health Services-Projects of Regional and National Significance (Pass-through Bristol Bay Area Health Corporation)	20,337
USDHHS	93.243		R&DC	Substance Abuse and Mental Health Services-Projects of Regional and National Significance	273,121
USDHHS	93.262	756721	R&DC	Occupational Safety and Health Program (Pass-through University of Washington)	12,048
USDHHS	93.262		R&DC	Occupational Safety and Health Program	184,002
USDHHS	93.279	24216	R&DC	Drug Abuse and Addiction Research Programs (Pass-through Northwest Indian College)	7,134
USDHHS	93.307		R&DC	Minority Health and Health Disparities Research	1,085,836
USDHHS	93.310		R&DC	Trans-NIH Research Support	1,593,889
USDHHS	93.350	763232	R&DC	National Center for Advancing Translational Sciences (Pass-through Institute of Translational Health Sciences)	10,547
USDHHS	93.389		R&DC	National Center for Research Resources	2,202,889
USDHHS	93.393		R&DC	Cancer Cause and Prevention Research	142,644
USDHHS	93.398	15-U-61682	R&DC	Cancer Research Manpower (Pass-through Alaska Native Tribal Health Consortium)	4,779
USDHHS	93.505	EN 0651589	R&DC	Affordable Care Act (ACA) Maternal, Infant, and Early Childhood Home Visiting Program (Pass-through State of Alaska)	8,350
USDHHS	93.581	8/11/2014	R&DC	Improving the Capability of Indian Tribal Governments to Regulate Environmental Quality (Pass-through Yukon River Inter-Tribal Watershed Council)	7,515
USDHHS	93.632		R&DC	University Centers for Excellence in Developmental Disabilities Education, Research, and Service	461,389
USDHHS	93.648	1120721	R&DC	Child Welfare Research Training or Demonstration (Pass-through State University of New York)	51,718
USDHHS	93.648	1113708	R&DC	Child Welfare Research Training or Demonstration (Pass-through State University of New York)	30,350
USDHHS	93.846		R&DC	Arthritis, Musculoskeletal and Skin Diseases Research	177,636
USDHHS	93.853		R&DC	Extramural Research Programs in the Neurosciences and Neurological Disorders	250,244

University of Alaska
Schedule of Expenditures of Federal Awards
Year Ended June 30, 2015

Federal Agency	CFDA Number	Grant/Other Identifying Number	Cluster	Federal/Program Title/Pass-Through	Federal Expenditures
USDHHS	93.859	27220140008C	R&DC	Biomedical Research and Research Training (Pass-through Mount Sinai School of Medicine)	66,171
USDHHS	93.859	205CRE496	R&DC	Biomedical Research and Research Training (Pass-through Portland State University (PSU))	34,741
USDHHS	93.859	761640	R&DC	Biomedical Research and Research Training (Pass-through University of Washington)	163,450
USDHHS	93.859	753205	R&DC	Biomedical Research and Research Training (Pass-through University of Washington)	(12,452)
USDHHS	93.859	15&14-746Q	R&DC	Biomedical Research and Research Training (Pass-through University of Nevada)	107,456
USDHHS	93.859	3RN79	R&DC	Biomedical Research and Research Training (Pass-through University of New Mexico)	53,947
USDHHS	93.859		R&DC	Biomedical Research and Research Training	1,321,484
USDHHS	93.865		R&DC	Child Health and Human Development Extramural Research	31,408
USDHHS	93.933	11-U-33434	R&DC	Demonstration Projects for Indian Health (Pass-through Alaska Native Tribal Health Consortium)	12,981
USDHHS	93.Unknown	G00009463	R&DC	Technology Innovations for Supporting Health in Alaska Natives (Pass-through Stanford University)	3,501
USDHS	97.061	Z884255	R&DC	Centers for Homeland Security (Pass-through University of Hawaii)	846
USDHS	97.061		R&DC	Centers for Homeland Security	655,541
TOTAL RESEARCH & DEVELOPMENT CLUSTER					110,713,599
USDA	10.216	11-007JNA	OTHER	1890 Institution Capacity Building Grants (Pass-through University of Delaware)	10,786
USDA	10.217	C00041710-3	OTHER	Higher Education - Institution Challenge Grants Program (Pass-through University of Missouri)	43,618
USDA	10.226		OTHER	Secondary and Two-Year Postsecondary Agriculture Education Challenge Grants	31,667
USDA	10.228		OTHER	Alaska Native Serving and Native Hawaiian Serving Institutions Education Grants	1,619,068
USDA	10.304	201223902	OTHER	Homeland Security-Agricultural (Pass-through University of California)	11,541
USDA	10.329		OTHER	Crop Protection and Pest Management Competitive Grants Program	70,222
USDA	10.500	100906004	OTHER	Cooperative Extension Service (Pass-through Utah State University)	14,120
USDA	10.500	C00048589-5	OTHER	Cooperative Extension Service (Pass-through University of Missouri)	2,514
USDA	10.500	108815	OTHER	Cooperative Extension Service (Pass-through Washington State University)	47,652
USDA	10.500	S15096	OTHER	Cooperative Extension Service (Pass-through Kansas State University)	3,046
USDA	10.500	S15031	OTHER	Cooperative Extension Service (Pass-through Kansas State University)	10,550
USDA	10.500	S14105	OTHER	Cooperative Extension Service (Pass-through Kansas State University)	19,905
USDA	10.500	S14182	OTHER	Cooperative Extension Service (Pass-through Kansas State University)	7,865

University of Alaska
Schedule of Expenditures of Federal Awards
Year Ended June 30, 2015

Federal Agency	CFDA Number	Grant/Other Identifying Number	Cluster	Federal/Program Title/Pass-Through	Federal Expenditures
USDA	10.500	S15143	OTHER	Cooperative Extension Service (Pass-through Kansas State University)	10,792
USDA	10.500	5136-2628	OTHER	Cooperative Extension Service (Pass-through Pennsylvania State University)	4,171
USDA	10.500		OTHER	Cooperative Extension Service	2,302,014
USDA	10.557	651413	OTHER	Special Supplemental Nutrition Program for Women, Infants, and Children (Pass-through State of Alaska)	47,199
USDA	10.577	3409018697	OTHER	SNAP Partnership Grant (Pass-through Oklahoma State)	17,052
USDA	10.675		OTHER	Urban and Community Forestry Program	11,348
USDA	10.680		OTHER	Forest Health Protection	180,693
USDA	10.769		OTHER	Rural Business Enterprise Grants	70,081
USDA	10.771		OTHER	Rural Cooperative Development Grants	112,126
USDA	10.773		OTHER	Rural Business Opportunity Grants	50,937
USDA	10.Unknown	G00007725	OTHER	University of Alaska-Southeast GIS Library & the Southeast Alaska Hydrography Database	60,964
USDA	10.Unknown	G00008142	OTHER	Alaska Coastal Rainforest Center Director Support	24,146
USDA	10.Unknown	G00009702	OTHER	ARC Turner River Collection Inventory	22,585
USDA	10.Unknown	G00009880	OTHER	Fy15 Military 4-H Club Grant (Pass-through Kansas State University)	21,523
USDOC	11.008		OTHER	NOAA Mission-Related Education Awards	70,182
USDOC	11.303		OTHER	Economic Development-Technical Assistance	117,896
USDOC	11.417		OTHER	Sea Grant Support	832,735
USDOC	11.611		OTHER	Manufacturing Extension Partnership	77,482
USDOD	12.002		OTHER	Procurement Technical Assistance For Business Firms	357,413
USDOD	12.902		OTHER	Information Security Grant Program	177,655
USDOD	12.Unknown	G00009083	OTHER	2014 OMK thru Army	79,614
HUD	14.515		OTHER	Alaska Native/Native Hawaiian Institutions Assisting Communities	90,464
HUD	14.Unknown	G00008210	OTHER	Partners in Growth	105,437
USDOI	15.026		OTHER	Indian Adult Education	21,617
USDOI	15.224		OTHER	Cultural Resource Management	1,048,780
USDOI	15.231	2100.12.030840	OTHER	Fish, Wildlife and Plant Conservation Resource Management (Pass-through National Fish & Wildlife Foundation)	50,415
USDOI	15.231		OTHER	Fish, Wildlife and Plant Conservation Resource Management	243,935
USDOI	15.238		OTHER	Challenge Cost Share	41,033
USDOI	15.421		OTHER	Alaska Coastal Marine Institute	15,012
USDOI	15.649		OTHER	Service Training and Technical Assistance (Generic Training)	44,885
USDOI	15.668	1021200	OTHER	Coastal Impact Assistance Program (Pass-through State of Alaska)	261,721

University of Alaska
Schedule of Expenditures of Federal Awards
Year Ended June 30, 2015

Federal Agency	CFDA Number	Grant/Other Identifying Number	Cluster	Federal/Program Title/Pass-Through	Federal Expenditures
USDOI	15.668	10-CIAP-021	OTHER	Coastal Impact Assistance Program (Pass-through State of Alaska)	58,679
USDOI	15.669		OTHER	Cooperative Landscape Conservation	37,963
USDOI	15.946		OTHER	Cultural Resources Management	12,400
USDOI	15.954		OTHER	National Park Service Conservation, Protection, Outreach, and Education	755
USDOI	15.Unknown	G00006445	OTHER	Herbarium Study of Plant Samples from the Arctic Network of National Parks	(292)
USDOI	15.Unknown	G00009434	OTHER	RWO214: Bacterial Infection as a Possible Source of Embryo Mortality in Greater White-fronted Geese	14,484
USDOI	15.Unknown	G00009834	OTHER	2014 Farm Bill Producer Education	10,004
USDOJ	16.726	4-H NMP 5	OTHER	Juvenile Mentoring Program (Pass-through National 4H Council)	151,975
USDOJ	16.Unknown	G00006407	OTHER	Federal Equitable Sharing UAFPD	8,614
USDOL	17.282	4172013	OTHER	Trade Adjustment Assistance Community College and Career Training (TAACCCT) Grants (Pass-through Tyler Junior College)	329,433
USDOL	17.282		OTHER	Trade Adjustment Assistance Community College and Career Training (TAACCCT) Grants	2,294,362
USDOL	17.600		OTHER	Mine Health and Safety Grants	50,378
USDOS	19.Unknown	G00009792	OTHER	Fullbright Arctic Initiative	8,653
USDOT	20.701	739439	OTHER	University Transportation Centers Program (Pass-through University of Washington)	10,811
NASA	43.001		OTHER	Science	15,207
NASA	43.007		OTHER	Space Operations	84,228
NEA	45.025	CAD0044	OTHER	Promotion of the Arts-Partnership Agreements (Pass-through State of Alaska)	750
NEA	45.149		OTHER	Promotion of the Humanities_Division of Preservation and Access	130
IMLS	45.301		OTHER	Museums for America	32,226
IMLS	45.310	15-157-123	OTHER	Grants to States (Pass-through State of Alaska)	14,464
IMLS	45.310	15-157-122	OTHER	Grants to States (Pass-through State of Alaska)	22,954
IMLS	45.310	13-0002-13	OTHER	Grants to States (Pass-through State of Alaska)	23,349
IMLS	45.310	550407	OTHER	Grants to States (Pass-through State of Alaska)	282,273
IMLS	45.310	6/7/2013	OTHER	Grants to States (Pass-through State of Alaska)	(373)
USSBA	59.006		OTHER	8(a) Business Development Program	17,815
USSBA	59.037		OTHER	Small Business Development Centers	415,469
USSBA	59.058		OTHER	Federal and State Technology Partnership Program	61,855
USDVA	64.Unknown	G00009278	OTHER	VHA-ORH Rural Provider Education: A collaborative Approach with the Area Health Education Centers	36,724
USEPA	66.Unknown	G00009457	OTHER	Proposed Project Review and Analysis (Pass-through NatureServe)	17,782
USDOE	84.002	755603	OTHER	Adult Education - Basic Grants to States (Pass-through State of Alaska)	35,849

University of Alaska
Schedule of Expenditures of Federal Awards
Year Ended June 30, 2015

Federal Agency	CFDA Number	Grant/Other Identifying Number	Cluster	Federal/Program Title/Pass-Through	Federal Expenditures
USDOE	84.002	755600	OTHER	Adult Education - Basic Grants to States (Pass-through State of Alaska)	53,118
USDOE	84.002	755601	OTHER	Adult Education - Basic Grants to States (Pass-through State of Alaska)	31,656
USDOE	84.002	755602	OTHER	Adult Education - Basic Grants to States (Pass-through State of Alaska)	24,476
USDOE	84.013		OTHER	Title I State Agency Program for Neglected and Delinquent Children and Youth	265,598
USDOE	84.031		OTHER	Higher Education-Institutional Aid	7,876,323
USDOE	84.048	550080	OTHER	Career and Technical Education-Basic Grants to States (Pass-through State of Alaska)	149,101
USDOE	84.048	550081	OTHER	Career and Technical Education-Basic Grants to States (Pass-through State of Alaska)	36,223
USDOE	84.048	550082	OTHER	Career and Technical Education-Basic Grants to States (Pass-through State of Alaska)	132,296
USDOE	84.048	550093	OTHER	Career and Technical Education-Basic Grants to States (Pass-through State of Alaska)	122,729
USDOE	84.101	04/25/14	OTHER	Career and Technical Education - Grants to Native Americans and Alaska Natives (Pass-through Cook Inlet Tribal Council)	79,191
USDOE	84.299		OTHER	Indian Education-Special Programs for Indian Children	77,011
USDOE	84.356	05/04/2012	OTHER	Alaska Native Educational Programs (Pass-through Alaska Humanities Forum)	1,857
USDOE	84.356	13&14 MOA	OTHER	Alaska Native Educational Programs (Pass-through Project GRAD Kenai Peninsula)	18,532
USDOE	84.356		OTHER	Alaska Native Educational Programs	2,577,974
USDOE	84.365		OTHER	English Language Acquisition State Grants	284,060
USDOE	84.367	SEED2014	OTHER	Improving Teacher Quality State Grants (Pass-through National Writing Project Corporation)	1,517
USDOE	84.382		OTHER	Strengthening Minority-Serving Institutions	271,917
USDOE	84.407		OTHER	Transition Programs for Students with Intellectual Disabilities into Higher Education	350,595
USDOE	84.411		OTHER	Investing in Innovation (i3) Fund	3,426,976
DC	90.100	746114	OTHER	Denali Commission Program (Pass-through State of Alaska)	(3,500)
DC	90.100		OTHER	Denali Commission Program	98,769
USDHHS	93.073		OTHER	Birth Defects and Developmental Disabilities - Prevention and Surveillance	362,963
USDHHS	93.107	UCHC6-57130818	OTHER	Area Health Education Centers Point of Service Maintenance and Enhancement Awards (Pass-through University of Connecticut Health Center)	2,934
USDHHS	93.107		OTHER	Area Health Education Centers Point of Service Maintenance and Enhancement Awards	788,566
USDHHS	93.110		OTHER	Maternal and Child Health Federal Consolidated Programs	487,400
USDHHS	93.113		OTHER	Environmental Health	365,384

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Year Ended June 30, 2015

Federal Agency	CFDA Number	Grant/Other Identifying Number	Cluster	Federal/Program Title/Pass-Through	Federal Expenditures
USDHHS	93.243	24218	OTHER	Substance Abuse and Mental Health Services-Projects of Regional and National Significance (Pass-through Northwest Indian College)	144,587
USDHHS	93.243		OTHER	Substance Abuse and Mental Health Services-Projects of Regional and National Significance	13,084
USDHHS	93.358		OTHER	Advanced Education Nursing Traineeships	326,015
USDHHS	93.505	651587	OTHER	Affordable Care Act (ACA) Maternal, Infant, and Early Childhood Home Visiting Program (Pass-through State of Alaska)	18,275
USDHHS	93.516	UWSC8209	OTHER	Affordable Care Act (ACA) Public Health Training Centers Program (Pass-through University of Washington)	19,471
USDHHS	93.824		OTHER	Area Health Education Centers Infrastructure Development Awards	39,679
USDHHS	93.933	34569 YR4	OTHER	Demonstration Projects for Indian Health (Pass-through Alaska Native Tribal Health Consortium)	119,362
USDHHS	93.Unknown	G00008739	OTHER	Outreach in the Last Frontier, Year 3 (Pass-through University of Washington)	29,272
USCNCS	94.013		OTHER	Volunteers in Service to America	17,641
SSA	96.008		OTHER	Social Security - Work Incentives Planning and Assistance Program	81,071
TOTAL OTHER PROGRAMS					31,205,505
USDA	10.555	550098	CNC	National School Lunch Program (Pass-through State of Alaska)	14,386
TOTAL CHILD NUTRITION CLUSTER					14,386
USDA	10.561		SNAP	State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	251,776
TOTAL SNAP CLUSTER					251,776
USDOL	17.259	756104	WIAC	WIA Youth Activities (Pass-through State of Alaska)	70,484
TOTAL WIAC CLUSTER					70,484
USDOT	20.205	2558041	HPCC	Highway Planning and Construction (Pass-through State of Alaska)	10,773
USDOT	20.205	2558049	HPCC	Highway Planning and Construction (Pass-through State of Alaska)	3,738
TOTAL HPCC CLUSTER					14,511
USDOE	84.042		TRIOC	TRIO-Student Support Services	459,748
USDOE	84.044		TRIOC	TRIO-Talent Search	330,912
USDOE	84.047		TRIOC	TRIO-Upward Bound	694,442
USDOE	84.066		TRIOC	TRIO-Educational Opportunity Centers	229,677
TOTAL TRIOC					1,714,779
GRAND TOTAL					231,130,584

The accompanying notes are an integral part of the schedule.

University of Alaska
Notes to Schedule of Expenditures of Federal Awards
Year Ended June 30, 2015

(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) Basis of Presentation

The information in this schedule is presented in accordance with the requirements of OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Therefore, amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the University financial statements. Federal program titles are reported as presented in the Catalog of Federal Domestic Assistance (CFDA) whenever possible. Pass-through entity identifying and grant numbers are presented where available.

(4) Federal Direct Student Loans (CFDA # 84.268)

The University is responsible for the performance of certain administrative duties with respect to the Federal Direct Student Loan Program. Amounts relating to this program are not included in the University's basic financial statements. Loans distributed to students of the University under this program during the year ended June 30, 2015 are summarized as follows:

	Amounts Disbursed
Direct Subsidized Loan	\$ 21,775,794
Direct Unsubsidized Loan	36,487,224
Direct PLUS Loan	3,745,723
	\$ 62,008,741

(5) Facilities and Administrative Costs

The University recovers facilities and administrative costs associated with sponsored agreements pursuant to separate agreements negotiated with the Office of Naval Research. The negotiated rates are computed in accordance with OMB Circular A-21, *Cost Principles for Educational Institutions*.

(6) Subrecipients

The University of Alaska passed through \$4,994,107 of federal awards to subrecipients for the year ended June 30, 2015. Expenditures incurred by the subrecipients are listed below by federal program. These amounts are included in the Schedule of Expenditures of Federal Awards.

<i>Federal Agency and Program</i>	<i>CFDA#</i>	<i>Expenditures</i>
Department of Agriculture		
Alaska Native Serving and Native Hawaiian Serving Institutions Education Grants	10.228	108,027
Agriculture and Food Research Initiative (AFRI)	10.310	42,990
		151,017
Department of Commerce		
Sea Grant Support	11.417	209,652
Undersea Research	11.430	120,375
Unallied Science Program	11.472	4,686
NOAA Programs for Disaster Relief Appropriations Act - Non-construction and Construction	11.483	12,322

University of Alaska
Notes to Schedule of Expenditures of Federal Awards
Year Ended June 30, 2015

Alaska Native Educational Programs	84.356	68,000
		<u>415,035</u>
Department of Defense		
Basic, Applied, and Advanced Research in Science and Engineering	12.630	52,453
Department of Education		
TRIO - Upward Bound	84.047	75,091
Career and Technical Education -- Basic Grants to States	84.048	22,972
Investing in Innovation (i3) Fund	84.411	1,714,459
		<u>1,812,522</u>
Department of Health and Human Services		
Area Health Education Centers Point of Service		
Maintenance and Enhancement Awards	93.107	646,814
Maternal and Child Health Federal Consolidated Programs	93.110	23,120
Environmental Health	93.113	147,949
Human Genome Research	93.172	15,130
Mental Health Research Grants	93.242	190,794
Minority Health and Health Disparities Research	93.307	89,519
Cancer Cause and Prevention Research	93.393	17,537
Area Health Education Centers Infrastructure Development Awards	93.824	29,621
Demonstration Projects for Indian Health	93.933	26,916
		<u>1,187,400</u>
Department of Homeland Security		
Centers for Homeland Security	97.061	51,850
Department of the Interior		
Alaska Coastal Marine Institute	15.421	252,510
Bureau of Ocean Energy Management (BOEM)		
Environmental Studies Program (ESP)	15.423	24,941
Coastal Impact Assistance Program (CIAP)	15.668	49,953
Cooperative Landscape Conservation	15.669	2,427
Assistance to State Water Resources Research Institutes	15.805	12,269
Cooperative Research and Training Programs – Resources of the National Park System	15.945	3,600
		<u>345,700</u>
Department of Transportation		
University Transportation Centers Program	20.701	124,979
National Aeronautics and Space Administration		
Science	43.001	231,229
National Science Foundation		
Geosciences	47.050	231,202
Biological Sciences	47.074	42,509
Education and Human Resources	47.076	181,836
Polar Programs	47.078	67,261
Office of Cyberinfrastructure	47.080	36,790
ARRA - Trans-NSF Recovery Act Research Support	47.082	62,324
		<u>621,922</u>
Total Federal Expenditures - Subrecipients		<u><u>4,994,107</u></u>

**UNIVERSITY OF ALASKA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2015**

Section I - Summary of Auditor's Results

Financial Statements

Type of auditor's report issued:

Unmodified

Internal control over financial reporting:

- Material weakness(es) identified? Yes No
- Significant deficiency(ies) identified? Yes None reported
- Noncompliance material to financial statements noted? Yes No

Federal Awards

Internal control over major federal programs:

- Material weakness(es) identified? Yes No
- Significant deficiency(ies) identified? Yes None reported

Any audit findings disclosed that are required to be reported in accordance with section 510(a) of Circular A-133?

Yes No

Identification of Major Federal Programs

<i>CFDA Numbers</i>	<i>Name of Federal Program or Cluster</i>	<i>Type of Auditor's Report Issued on Compliance for Major Federal Programs</i>
Various	Research and Development Cluster	Unmodified
Various	Student Financial Aid Cluster	Unmodified

Dollar threshold used to distinguish between type A and type B programs:

\$ 3,000,000

Auditee qualified as low-risk auditee?

Yes No

**UNIVERSITY OF ALASKA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2015**

Section II - Financial Statement Findings

None reported

**UNIVERSITY OF ALASKA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2015**

Section III - Federal Award Findings and Questioned Costs

FINDING 2015-001 – Special Tests and Provisions: Enrollment Reporting – Significant Deficiency in Internal Controls

Federal Program – CFDA 84.268 Federal Direct Loans

Federal Agency – Department of Education

Criteria: For changes in student status, University of Alaska (University) must make updates for changes in student status, report the date the enrollment status was effective and submit the changes electronically through the National Student Loan Database System (NSLDS) website. Institutions are responsible for timely reporting, whether they report directly or via a third-party servicer.

Condition: The University did not have procedures in place to adequately report student status changes timely.

Context: During our testing of 40 students, 15 students who were unofficial withdrawals were not timely reported to NSLDS as having a status change.

Effect: NSLDS does not have the correct information for these students, which could result in future issues for a student in need of federal aid or for an institution in need of awarding aid to a student.

Cause: The University did not have controls in place to ensure NSLDS reporting was completed timely for students determined to be unofficial withdrawals.

Recommendation: We recommend the University implement a process to ensure all student enrollment changes are reported timely.

Views of responsible officials and planned corrective actions – The University has implemented procedures and controls to identify and timely report enrollment status changes to NSLDS for students who have unofficially withdrawn.

**UNIVERSITY OF ALASKA
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
YEAR ENDED JUNE 30, 2015**

FINDING 2014-001 – Material Weakness in Internal Control Over Financial Reporting

Criteria – Per GASB Implementation guide Q&A 7.9.2 – “If library books are considered to have a useful life of greater than one year, they are capital assets and are depreciable.”

Condition – The University had historically not depreciated their capitalized library books

Recommendation – A review of all material accounting policies should take place to ensure applicable policies used to prepare the University’s financial statements are consistent with generally accepted accounting principles. In addition, an analysis should be performed related to disposition of library books and the life should continue to be assessed as library materials change.

Current year status – Fully corrected

FINDING 2014-002 – Reporting – Significant Deficiency in Internal Controls and Instances of Noncompliance

Federal Program – Research and Development Cluster

Federal Agency – Various

Condition – While management was aware of the reporting deadlines, procedures were not in place to ensure reporting was completed for all grants timely.

Recommendations – We recommend the University implement a University wide repository to track report requirements for each grant to ensure submissions are completed timely.

Current year status – Fully corrected