



MANAGEMENT ACCOUNTING & ANALYSIS  
201 South Presidents Circle, Rm. 406  
Salt Lake City, UT 84112-9202

April 25, 2007

Re: A-133 Audit Report for the Fiscal Year Ended June 30, 2006

To Whom It May Concern:

Enclosed please find our portion of the OMB A-133 Audit Report for the fiscal year ending June 30, 2006. You may access a full copy of the audit report and annual financial report at the following websites:

- OMB A-133 Federal Audit Report: <http://www.sao.state.ut.us/reports/06-40.pdf>
- Annual Financial Report 2006: <http://www.sao.state.ut.us/reports/06UofU-fs.pdf>

If you have any further questions, please feel free to contact me at (801) 581-5635.

Sincerely,

David Beckstrom  
Assistant Manager

Enclosure



# STATE OF UTAH

---

## SINGLE AUDIT REPORT

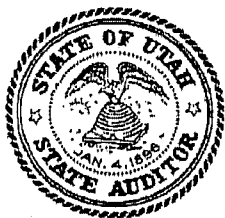
FISCAL YEAR ENDED JUNE 30, 2006

---

Report No. 06-40

*Keeping Utah  
Financially Strong*

AUSTON G. JOHNSON, CPA  
UTAH STATE AUDITOR



Auston G. Johnson, CPA  
UTAH STATE AUDITOR

STATE OF UTAH  
**Office of the State Auditor**

UTAH STATE CAPITOL COMPLEX  
EAST OFFICE BUILDING, SUITE E310  
P.O. BOX 142310  
SALT LAKE CITY, UTAH 84114-2310  
(801) 538-1025  
FAX (801) 538-1383

DEPUTY STATE AUDITOR:  
Joe Christensen, CPA

FINANCIAL AUDIT DIRECTORS:  
H. Dean Eborn, CPA  
Deborah A. Empey, CPA  
Stan Godfrey, CPA  
Jon T. Johnson, CPA

March 31, 2007

The Members of the Legislature of the State of Utah

The Honorable Jon Huntsman, Jr., Governor, State of Utah

Dr. John Fisher, Audit Manager, National External Audit Review Center,  
U.S. Department of Health and Human Services

We are pleased to submit the *Single Audit Report* of federal financial assistance for the State of Utah for the year ended June 30, 2006. The audit was conducted in accordance with the requirements of the U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*.

This report contains the following:

- The Schedule of Expenditures of Federal Awards.
- Our reports on compliance and on internal control, at the financial statement level and at the major federal program level.
- The schedule of findings and questioned costs, together with management's corrective action plan.
- The summary schedule of prior audit findings.

The State of Utah's *Comprehensive Annual Financial Report* for the year ended June 30, 2006 and our report thereon, dated October 27, 2006, have been issued under separate cover.

We express our appreciation to the program and accounting personnel in the State agencies and institutions and the State Division of Finance who continue to do an excellent job of administering and accounting for federal financial assistance.

Sincerely,

Auston G. Johnson, CPA  
Utah State Auditor

## TABLE OF CONTENTS

	<u>Page</u>
INTRODUCTION	1
INDEPENDENT STATE AUDITOR'S 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>	3
INDEPENDENT STATE AUDITOR'S REPORT IN ACCORDANCE WITH OMB CIRCULAR A-133 ON	
<ul style="list-style-type: none"> <li>• COMPLIANCE WITH REQUIREMENTS APPLICABLE TO EACH MAJOR PROGRAM</li> <li>• INTERNAL CONTROL OVER COMPLIANCE</li> <li>• SUPPLEMENTARY SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS</li> </ul>	5
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS	
Presented by Federal Agency	9
Presented by State Agency	49
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS	91
SCHEDULE OF FINDINGS AND QUESTIONED COSTS:	
<b>Part I. <u>Summary of Auditor's Results</u></b>	102
<b>Part II. <u>Findings - Financial Statements Audit</u></b>	

### TYPE OF FINDING AND RELATED AUDITOR'S REPORT:

#### Report on Compliance and on Internal Control Over Financial Reporting – Government Auditing Standards

- @. Material Weakness in internal control – basic financial statement level.
- A. Reportable condition in internal control – basic financial statement level.
- B. Reportable instance of noncompliance and other matters – fraud or illegal act unless clearly inconsequential, or significant violations of provisions of contracts or grant agreements and abuse.

	<u>State Agency</u>	<u>Type</u>	<u>Page</u>
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES:			
06-01. Noncompliance with Payroll Policy and Separation of Duties Weakness	Court Administrator	A	104
06-02. Incorrect Eligibility Determination and Inadequate Documentation of Eligibility	Health Human Services Workforce Services	@,A,B	104
GENERAL FINDINGS:			
06-03. Separation of Duties Weakness	Agriculture and Food	A	105
06-04. Noncompliance with Payroll Policy	Office of Education	A	105
06-05. Separation of Duties Weakness	Schools for Deaf/Blind	A	105
06-06. Noncompliance with Payroll Policy	Tax Commission	A	106

## TABLE OF CONTENTS

### Part III. Findings and Questioned Costs – Major Federal Program Audit

#### TYPE OF FINDING AND RELATED AUDITOR'S REPORT:

##### Report on Compliance and on Internal Control Over Compliance – Single Audit

- C. Material weakness in internal control – major program level.
- D. Reportable condition in internal control – major program level.
- E. Material or possible material instance of noncompliance – major program level.
- F. Other finding or questioned cost required to be reported under section \_\_.510(a) of OMB Circular A-133.

	<u>State Agency</u>	<u>Type</u>	<u>Page</u>
<b>U.S. DEPARTMENT OF EDUCATION:</b>			
06-07. Unallowable Non-Payroll Expenditures	Bridgerland ATC	D,F	107
06-08. Improper Account Coding	Bridgerland ATC	D,F	110
06-09. Inaccurate Line Items in the FISAP Report	College of E. Utah	D,F	111
06-10. Inadequate Review and Approval of Disbursements	Office of Education	D	112
06-11. Disbursement to Unapproved Charter School	Office of Education	D	114
06-12. Noncompliance with Access to Federal Funds for New or Significantly Expanded Charter Schools	Office of Education	D,F	115
06-13. Funding for Schoolwide Programs	Office of Education	D,F	117
06-14. Litigation Alleging Misappropriation of Title I Funds	Office of Education	F	118
06-15. Unallowable Expenditures	Ogden-Weber ATC	D,F	119
06-16. Inadequate Documentation and Approvals	Off. of Rehabilitation	D	121
06-17. Noncompliance with Suspension and Debarment	Off. of Rehabilitation	D,F	123
06-18. Inadequate Controls and Noncompliance with Return of Title IV Funds	SL Comm. College	D, F	124
06-19. Inadequate Controls for Student Status Changes Reports	SL Comm. College	D, F	127
06-20. Untimely Recording of Student Status Changes in Perkins Loan Accounts	SL Comm. College	D, F	128
06-21. Inadequate Controls Over Agency Collections for Perkins Loan Accounts	SL Comm. College	D, F	129
06-22. Inaccurate Line Items in the FISAP Report	SL Comm. College	D, F	130
06-23. Inadequate Controls and Noncompliance with Return of Title IV Funds	Weber State Univ.	D,F	132
06-24. Inadequate Documentation Supporting Verification Procedures	Weber State Univ.	D,F	133
06-25. Inaccurate Line Items in the FISAP Report	Weber State Univ.	D,F	134
<b>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES:</b>			
06-26. LIHEAP Eligibility Determination and Calculation Errors	Community & Culture	D,F	136
06-27. Inadequate Controls over Advances to Subrecipients	Community & Culture	D,F	138
06-28. Weaknesses in During-the-Award Monitoring of LIHEAP Subrecipients	Community & Culture	D,F	139
06-29. Reporting Errors on Financial Status Report – LIHEAP	Community & Culture	D,F	141
06-30. Potential Unallowable Political Activities in Subgrantee Contracts	Community & Culture	D,F	142
06-31. Reporting Errors on Financial Status Reports – CSBG	Community & Culture	D,F	144
06-32. Noncompliance with Payroll Policy and Separation of Duties Weakness	Court Administrator	D	146
06-33. Incorrect Eligibility Determination and Inadequate Documentation of Eligibility	Health Human Services Workforce Services	C,D,E,F	147
06-34. Managed Care Noncompliance	Health	C,D,E,F	151
06-35. Noncompliance with the Medicaid State Plan for Graduate Medical Education Payments	Health	D,F	153

## TABLE OF CONTENTS

### **Part III. Findings and Questioned Costs – Major Federal Program Audit** (continued)

	<u>State Agency</u>	<u>Type</u>	<u>Page</u>
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (continued):			
06-36. Third Party Liability Information Not Adequately Obtained or Updated	Health Human Services Workforce Services	D,F	158
06-37. Inadequate Monitoring of Third Party Liability Collections Related to PIHP Contractors	Health	D,F	161
06-38. Incorrect Use of Program Income	Health	D,F	162
06-39. Noncompliance with Provider Overpayment Requirements	Health	D,F	163
06-40. Internal Control Weaknesses and Inadequate Documentation – CHIP	Health	C,D,E,F	165
06-41. Inadequate Internal Controls and Noncompliance Related to Payroll	Health	D,F	169
06-42. Inequitable Allocation of Fringe Benefits to Federal Awards	Health	D,F	171
06-43. Inadequate Documentation of In-Kind Contributions	Health	D,F	173
06-44. Inadequate Review of Reimbursement Requests	Health	D,F	174
06-45. Errors in Allocations of Direct and Indirect Costs	Human Services	D,F	175
06-46. Internal Control Weaknesses and Noncompliance – Title IV-E Foster Care	Human Services	D,F	178
06-47. Internal Control Weaknesses and Allegations of Fraud – IV-E Adoption Assistance	Human Services	D,F	180
06-48. Noncompliance with Financial Reporting Requirements – Aging Cluster	Human Services	D	181
06-49. Billing Forms Not Properly Approved	Human Services	D	182
06-50. Inadequate Internal Controls over Monitoring of Key Personnel Involvement for R&D Projects	University of Utah	D,F	183
06-51. Charges to Granting Entities for Amounts Exceeding Actual Expenditures	University of Utah	D,F	184
06-52. Internal Control Weaknesses and Noncompliance Issues – Child Care	Workforce Services	C,D,F	185
U.S. DEPARTMENT OF THE INTERIOR:			
06-53. Inadequate Cash Management Process	Natural Resources	D,F	190
06-54. Inadequate Controls Over Cost Allocations	Natural Resources	D,F	192
06-55. Indirect Cost Rate Calculated Incorrectly	Natural Resources	D,F	193
06-56. Errors in Financial Reporting	Natural Resources	D,F	194
U.S. DEPARTMENT OF LABOR:			
06-57. Internal Control Weaknesses and Noncompliance Issues – WIA	Workforce Svcs	C,D,E,F	197
06-58. Unresolved Questioned Costs	Workforce Svcs	D, F	202
DEPT. OF TRANSPORTATION:			
06-59. Noncompliance with Materials Sampling Requirements	Transportation	D,F	204
06-60. Untimely Weekly Certified Payrolls	Transportation	D,F	205
GENERAL FINDINGS:			
06-61. Separation of Duties Weakness	Agriculture and Food	D	207
06-62. Noncompliance with Payroll Policy	Office of Education	D	208
06-63. Separation of Duties Weakness	Schools for Deaf/Blind	D	209
06-64. Noncompliance with Payroll Policy	Tax Commission	D	210
06-65. Reserves in Excess of Federal Guidelines	Technology Services	F	211
06-66. Cash Reserves in Excess of Federal Guidelines	University of Utah	D,F	212
06-67. Untimely Submission of Financial Reports	University of Utah	D,F	213
06-68. Inadequate Separation of Duties in Administrative Services	Workforce Services	D	214
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS			217



Auston G. Johnson, CPA  
UTAH STATE AUDITOR

STATE OF UTAH  
**Office of the State Auditor**

UTAH STATE CAPITOL COMPLEX  
EAST OFFICE BUILDING, SUITE E310  
P.O. BOX 142310  
SALT LAKE CITY, UTAH 84114-2310  
(801) 538-1025  
FAX (801) 538-1383

DEPUTY STATE AUDITOR:  
Joe Christensen, CPA

FINANCIAL AUDIT DIRECTORS:  
H. Dean Eborn, CPA  
Deborah A. Empey, CPA  
Stan Godfrey, CPA  
Jon T. Johnson, CPA

**INDEPENDENT STATE AUDITOR'S 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***

To the Members of the Legislature  
of the State of Utah and  
The Honorable Jon Huntsman, Jr.  
Governor, State of Utah

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the State of Utah as of and for the year ended June 30, 2006, which collectively comprise the State's basic financial statements, and have issued our report thereon dated October 27, 2006. As stated in our report on the basic financial statements, we did not audit the financial statements of certain agencies, funds, and component units. Those financial statements were audited by other auditors whose reports, including their reports on compliance and on internal control over financial reporting, have been furnished to us, and our report on the basic financial statements and this report, insofar as it relates to the amounts included for those agencies, funds, and component units and their compliance and internal control over financial reporting, is based on the reports of the other auditors. 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 State of Utah's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the basic financial statements and not to provide an opinion on the internal control over financial reporting. However, we noted certain matters involving the internal control over financial reporting and its operation that we consider to be reportable conditions. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control over financial reporting that, in our judgment, could adversely affect the State of Utah's ability to initiate, record, process, and report financial data consistent with the assertions of management in the basic financial statements. The reportable conditions are described in the accompanying "Schedule of Findings and Questioned Costs" as items No. 06-01 through 06-06.

A material weakness is a reportable condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements caused by error or fraud in amounts that would be material in relation to the basic financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be a material weakness. However, of the reportable conditions described above, we consider item No. 06-02 to be a material weakness.

#### Compliance and Other Matters

As part of obtaining reasonable assurance about whether the State of Utah's basic financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants 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 an instance of noncompliance or other matters that is required to be reported under *Government Auditing Standards* and which is described in the accompanying "Schedule of Findings and Questioned Costs" as item No. 06-02.

We also noted certain immaterial instances of noncompliance and other matters involving the internal control over financial reporting that we have reported to management of the applicable State agencies and institutions in separate letters.

This report is intended solely for the information and use of management of Utah State agencies and institutions, members of the Utah State Legislature, 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. However, this report is a public document and its distribution is not limited.

Auston G. Johnson, CPA  
Utah State Auditor

October 27, 2006





Auston G. Johnson, CPA  
UTAH STATE AUDITOR

STATE OF UTAH  
**Office of the State Auditor**

UTAH STATE CAPITOL COMPLEX  
EAST OFFICE BUILDING, SUITE E310  
P.O. BOX 142310  
SALT LAKE CITY, UTAH 84114-2310  
(801) 538-1025  
FAX (801) 538-1383

DEPUTY STATE AUDITOR:  
Joe Christensen, CPA

FINANCIAL AUDIT DIRECTORS:  
H. Dean Eborn, CPA  
Deborah A. Empey, CPA  
Stan Godfrey, CPA  
Jon T. Johnson, CPA

**INDEPENDENT STATE AUDITOR'S REPORT IN ACCORDANCE WITH OMB CIRCULAR  
A-133 ON**

- **COMPLIANCE WITH REQUIREMENTS APPLICABLE TO EACH MAJOR PROGRAM**
- **INTERNAL CONTROL OVER COMPLIANCE**
- **SUPPLEMENTARY SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**

To the Members of the Legislature  
of the State of Utah and  
The Honorable Jon Huntsman, Jr.  
Governor, State of Utah

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the State of Utah as of and for the year ended June 30, 2006, and have issued our report thereon dated October 27, 2006. Our audit was performed for the purpose of forming opinions on these financial statements which collectively comprise the State of Utah's basic financial statements. As stated in our report on the basic financial statements, we did not audit the financial statements of certain funds and component units comprising 4% of the total federal expenditures and 42% of the Research and Development cluster programs. Those financial statements were audited by other auditors whose reports, including reports on compliance with requirements applicable to the Research and Development Cluster programs and internal control over compliance, have been furnished to us. Our report on the basic financial statements and this report, insofar as it relates to the amounts included for those programs, agencies, funds, and component units and their compliance and internal control over compliance, is based on the reports of the other auditors.

Compliance

We have audited the compliance of the State of Utah with the types of compliance requirements described in the *U. S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement* that are applicable to each of its major federal programs for the year ended June 30, 2006. The State of Utah's major federal programs are identified in the "Summary of Auditor's Results" section of the accompanying "Schedule of Findings and Questioned Costs." Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs is the responsibility of the State of Utah's management. Our responsibility is to express an opinion on the State of Utah's compliance based on our audit.

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

As described in items 06-33, 06-34, 06-40, and 06-57 in the accompanying "Schedule of Findings and Questioned Costs," the State of Utah did not comply in all material respects with requirements regarding allowable activities, allowable costs/cost principles, and eligibility that are applicable to the U.S. Department of Health and Human Services' Title XIX Medicaid cluster program (93.778), and the Children's Health Insurance Program (93.767), or to the U.S. Department of Labor's Workforce Investment Act cluster programs (17.258, 17.259, and 17.260). Compliance with such requirements is necessary, in our opinion, for the State of Utah to comply with requirements applicable to those programs.

In our opinion, based on our audit and the reports of other auditors, except for the noncompliance described in the preceding paragraph, the State of Utah complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended June 30, 2006. The results of our auditing procedures also disclosed other instances of noncompliance with those requirements that are required to be reported in accordance with OMB Circular A-133 and which are identified in the accompanying "Table of Contents" on pages ii and iii of this report and described in the "Schedule of Findings and Questioned Costs" section of this report.

#### Internal Control Over Compliance

The management of the State of Utah 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 State of Utah's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133.

We noted certain matters involving the internal control over compliance and its operation that we consider to be reportable conditions. For this report, reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control over compliance that, in our judgment, could adversely affect the State of Utah's ability to administer a major federal program in accordance with applicable requirements of laws, regulations, contracts and grants. Those matters which we consider to be reportable conditions are identified in the accompanying "Table of Contents" on pages ii and iii of this report and are described in the "Schedule of Findings and Questioned Costs" section of this report.

For this report, 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 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. Our consideration of the internal control over compliance would not necessarily disclose all matters in the internal control that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses. However, of the reportable conditions referred to above and described in the accompanying "Schedule of Findings and Questioned Costs," we consider items 06-33, 06-34, 06-40, 06-52, and 06-57 to be material weaknesses.

#### Schedule of Expenditures of Federal Awards

As previously noted, we and other auditors have audited the basic financial statements of the State of Utah as of and for the year ended June 30, 2006, and have issued our report thereon dated October 27, 2006. Our audit was performed for the purpose of forming opinions on the basic financial statements. The accompanying "Schedule of Expenditures of Federal Awards" is presented for purposes of additional analysis as required by OMB Circular A-133 and is not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied by us and the other auditors in the audit of the basic financial statements and, in our opinion, based on our audit and the reports of other auditors, is fairly stated in all material respects, in relation to the basic financial statements taken as a whole.

This report is intended solely for the information and use of management of Utah State agencies and institutions, members of the Utah State Legislature, 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. However, this report is a public document and its distribution is not limited.

Auston G. Johnson, CPA  
Utah State Auditor

February 16, 2007 - As pertaining to Compliance and Internal Control Over Compliance  
October 27, 2006 - As pertaining to the Schedule of Expenditures of Federal Awards

**State of Utah**  
**Schedule of Expenditures of Federal Awards by State Agency**  
**For the Year Ended June 30, 2006**

Grant Name	Federal Granting Agency	Federal Catalog#	Federal Award/Contract #	Expenditures	Pass- Through
<b>UTAH, UNIVERSITY OF</b>					
<b>Research Grants</b>					
(R&D) Marine Invertebrate Symbionts	USDA	* 10.962	5831484038	10,680	
(R&D) NCEP Regional Reanalysis	DOC	* 11.431	NA040AR4310077	95,520	
(R&D) Basic and Applied Scientific Res.	DOD	* 12.300	VARIOUS	1,013,230	136,289
(R&D) Military Medical Research & Develop.	DOD	* 12.420	VARIOUS	795,158	
(R&D) Basic and Scientific Research	DOD	* 12.431	VARIOUS	238,515	9,010
(R&D) Air Force Defense Research Sci.	DOD	* 12.800	VARIOUS	332,427	
(R&D) Earthquake Hazards Reduction	DOI,USGS	* 15.807	VARIOUS	19,370	
(R&D) Government Point and Blind Lake	DOI,USGS	* 15.810	04HQAG0095	1,186	
(R&D) Malaysia	Dept. of State	* 19.405	secaas02gr057jy1072220570h	26,233	
(R&D) Engineering Grants	NSF	* 47.041	VARIOUS	1,106,537	20,779
(R&D) REU SUPP to 58501119	NSF	* 47.047	I0B0516816	2,206	
(R&D) Mathematical and Physical Sciences	NSF	* 47.049	VARIOUS	6,380,710	226,166
(R&D) Geosciences	NSF	* 47.050	VARIOUS	1,539,970	22,008
(R&D) Computer and Information Science and Engineering	NSF	* 47.070	VARIOUS	4,316,129	150,253
(R&D) Biological Sciences	NSF	* 47.074	VARIOUS	3,155,381	705,531
(R&D) Social, Behavioral, and Economic Sciences	NSF	* 47.075	VARIOUS	291,587	
(R&D) Polar Programs	NSF	* 47.078	VARIOUS	54,304	
(R&D) International Science and Engineering	NSF	* 47.079	VARIOUS	18,348	
(R&D) SCERP	EPA	* 66.034	XA83099401	1,389,271	1,209,797
(R&D) Lung Cell Response to Metals	EPA	* 66.509	RD831723010	91,324	
(R&D) Hydrogen Production Prototype	EPA	* 66.515	SU83189201	403	
(R&D) Science Financial Assistance Prgm.	Dept. of Energy	* 81.049	VARIOUS	1,085,932	
(R&D) Bed Black Liquor Reformer	Dept. of Energy	* 81.079	DEFG2602NT41490	271,218	29,645
(R&D) Space Charge Effects	Dept. of Energy	* 81.086	DEFC2602NT41602	42,520	
(R&D) Renewable Energy Research & Develc	Dept. of Energy	* 81.087	VARIOUS	313,400	56,182
(R&D) Fossil Energy Research & Develop.	Dept. of Energy	* 81.089	VARIOUS	412,302	
(R&D) Reactor Infrastructure and Ed. Support	Dept. of Energy	* 81.114	VARIOUS	20,111	
(SFA)(R&D) College Work-Study Program	Dept. of Educ.	* 84.033	P033A054217	198,383	
(R&D) Dexamethasone	DHHS	* 93.110	R40MC04298	344,136	122,443
(R&D) Biological Response to Environmental Health Hazards	DHHS	* 93.113	R37ES003817	447,591	
(R&D) Nanopores	DHHS	* 93.114	5R21ES013548-02	146,630	
(R&D) Enamel Demineralization	DHHS	* 93.121	5R01DE06569-19	108,087	
(R&D) BRCA1 African American Kindred	DHHS	* 93.172	5R01HG02241-04/03	55,567	112
(R&D) Research Related to Deafness and Communication Disorders	DHHS	* 93.173	VARIOUS	3,708,251	439,551
(R&D) Complementary & Alternative Medicine	DHHS	* 93.213	VARIOUS	734,571	39,286
(R&D) Healthcare Cost, Quality & Outcomes	DHHS	* 93.226	VARIOUS	338,891	98,786
(R&D) Mental Health Research Grants	DHHS	* 93.242	VARIOUS	1,836,941	61,693
(R&D) Drug Abuse Research Programs	DHHS	* 93.279	VARIOUS	3,234,033	257,374
(R&D) Tourette Syndrome	DHHS	* 93.281	5R01MH58868-04	159,983	
(R&D) Investigations and Technical Asst.	DHHS, CDC	* 93.283	VARIOUS	40,165	
(R&D) Technolog. Innovations to Improve Hlt	DHHS	* 93.286	VARIOUS	3,303,307	179,979
(R&D) Managing Infant Irritability	DHHS	* 93.361	VARIOUS	409,740	
(R&D) Research Infrastructure	DHHS	* 93.389	VARIOUS	3,141,177	99,825
(R&D) Cancer Cause & Prevention Res.	DHHS	* 93.393	VARIOUS	9,383,554	430,380
(R&D) Cancer Detection and Diagnosis	DHHS	* 93.394	VARIOUS	844,246	47,640
(R&D) Cancer Treatment Research	DHHS	* 93.395	VARIOUS	2,442,578	402,503
(R&D) Cancer Biology Research	DHHS	* 93.396	VARIOUS	1,060,333	
(R&D) Cancer Centers Support	DHHS	* 93.397	5P30CA042014	687,471	
(R&D) Cancer Control	DHHS	* 93.399	VARIOUS	181,344	
(R&D) Hyperphenylalaninemia	DHHS	* 93.561	VARIOUS	58,868	

\* Major Programs, see Note 2.A.

*The accompanying notes are an integral part of the Schedule of Expenditures of Federal Awards*

**State of Utah**  
**Schedule of Expenditures of Federal Awards by State Agency**  
**For the Year Ended June 30, 2006**

Grant Name	Federal Granting Agency	Federal Catalog#	Federal Award/Contract #	Expenditures	Pass- Through
(R&D) Reducing Cancer Disparities	DHHS	* 93.779	1A0CMS300067-01	3,189	
(R&D) Nucleic Acid Constituents	DHHS	* 93.821	5R01GM29812-28	6	
(R&D) Heart & Vascular Diseases Res.	DHHS	* 93.837	VARIOUS	10,282,251	476,435
(R&D) Lung Diseases Research	DHHS	* 93.838	VARIOUS	4,742,586	129,100
(R&D) Blood Diseases and Resources	DHHS	* 93.839	VARIOUS	982,025	
(R&D) Arthritis, Musculoskeletal and Skin Diseases Research	DHHS	* 93.846	VARIOUS	2,111,101	158,370
(R&D) Diabetes, Endocrinology & Metabolism	DHHS	* 93.847	VARIOUS	2,199,350	23,925
(R&D) Digestive Diseases and Nutrition	DHHS	* 93.848	VARIOUS	1,109,318	31,208
(R&D) Kidney Dis, Urology and Hematology	DHHS	* 93.849	VARIOUS	5,962,938	255,662
(R&D) Neurosciences and Neurological Dis.	DHHS	* 93.853	VARIOUS	8,394,944	451,401
(R&D) Allergy, Immunology & Transplant R.	DHHS	* 93.855	VARIOUS	3,751,691	66,954
(R&D) Microbiology & Infectious Diseases	DHHS	* 93.856	VARIOUS	1,459,047	122,795
(R&D) Biomedical and Research Training	DHHS	* 93.859	VARIOUS	16,367,283	669,262
(R&D) Genetics & Developmental Biology	DHHS	* 93.862	VARIOUS	(8,257)	
(R&D) Population Research	DHHS	* 93.864	VARIOUS	(60,660)	21,141
(R&D) Child Health & Human Development	DHHS	* 93.865	VARIOUS	6,566,407	1,516,058
(R&D) Aging Research	DHHS	* 93.866	VARIOUS	3,301,359	326,903
(R&D) Vision Research	DHHS	* 93.867	VARIOUS	5,341,236	
(R&D) Utah Consumer Health	DHHS	* 93.879	1G08LM008549-01	75,247	
(R&D) Fluorinated Bio-Comps	DHHS	* 93.934	5R03TW00437-06	(576)	
(R&D) CCSG Cure Supplement	DHHS	* 93.971	3P30CA042014-18	5,353	
(R&D) International Research	DHHS	* 93.989	VARIOUS	820,585	132,467
(R&D) Department of Agriculture	USDA	* N/A	VARIOUS	82,828	6,115
(R&D) Department of Commerce	DOC	* N/A	VARIOUS	296,629	
(R&D) Department of Defense	DOD	* N/A	VARIOUS	2,552,677	374,165
(R&D) Signature of Explosives	CIA	* N/A	2002I / 2002H151200000	149,333	
(R&D) Department of the Interior	DOI	* N/A	VARIOUS	206,205	
(R&D) Juvenile Sentencing Guidelines	DOJ	* N/A	VARIOUS	377,159	37,942
(R&D) Department of Transportation	DOT	* N/A	VARIOUS	81,618	
(R&D) Counting and Recounting Procedures	Treasury	* N/A	E4019683EAC0552	44,210	15,229
(R&D) Nat'l. Aeronautics & Space Admin.	NASA	* N/A	VARIOUS	1,064,214	34,839
(R&D) National Science Foundation	NSF	* N/A	VARIOUS	2,137,532	41,942
(R&D) Construct Veritas	SI	* N/A	SV474006	132,062	
(R&D) Department of Energy	Dept. of Energy	* N/A	VARIOUS	6,888,755	1,175,006
(R&D) Department of Health & Human Svcs.	DHHS	* N/A	VARIOUS	7,125,622	605,172
<b>Non-Research Grants</b>					
Porterelko Fellowship	USDA	10.206	20043530414931	59,458	
PTFP	DOC	11.550	VARIOUS	84,099	
Acute Burn Care Telemedicine	DOC	11.552	4960104009	75,157	
NF Site	DOD	12.420	W81XWH0610030	17,843	
University of Utah Community O	HUD	14.511	C0PCUT04625	151,281	
Phacelia Agrillaceae	DOI,USFWS	15.615	1448601816J130	517	
Urban and SEIS Monitoring	DOI,USGS	15.807	04HQAG0014	628,987	
UMNH Assistance	DOI,NPS	15.929	Y1244040007	929,659	
Safe Neighborhoods	DOJ	16.609	2003GPCX0022	20,027	
Drug Free Communities Support	DOJ	16.729	2003NDFX1013	33,704	
Taxpayer Clinic / Low Income	Treasury/IRS	21.008	VARIOUS	63,858	
American Indian History	NFAH	45.149	PA5079004	18,611	
Jewish American Poetics	NFAH	45.160	FA3780303	9,192	
Museum Assessment Program	NFAH,IMLS	45.302	IM0205009505	2,324	
Conservation Assessment	NFAH,IMLS	45.303	IC0405016705	7,139	
Engineering Grants	NSF	47.041	VARIOUS	234,788	1,567
NSF Fellow Alyssa Magleby	NSF	47.047	DGE0238733	31,956	
Mathematical and Physical Sciences	NSF	47.049	VARIOUS	911,839	
RCN: Basin	NSF	47.074	DEB0090135	48,628	
Social, Behavioral, and Economic Sciences	NSF	47.075	VARIOUS	160,586	

\* Major Programs, see Note 2.A.

The accompanying notes are an integral part of the Schedule of Expenditures of Federal Awards

**State of Utah**  
**Schedule of Expenditures of Federal Awards by State Agency**  
**For the Year Ended June 30, 2006**

Grant Name	Federal Granting Agency	Federal Catalog#	Federal Award/Contract #	Expenditures	Pass- Through
Education and Human Resources	NSF	47.076	VARIOUS	1,380,693	48,390
(SFA) Supp. Educ. Opportunity Grants	Dept. of Educ.	* 84.007	P007A044217/054217	599,338	
NRC Fellowships Program	Dept. of Educ.	84.015	P015B030126	389,832	
International Studies Global and Local	Dept. of Educ.	84.016	P016A040007	59,124	
(SFA) College Work-Study Program	Dept. of Educ.	* 84.033	VARIOUS	1,009,243	
(SFA) Perkins Loan Program	Dept. of Educ.	* 84.038	VARIOUS	353,735	
(TRIO) Student Support Services	Dept. of Educ.	84.042	VARIOUS	305,951	
(TRIO) Upward Bound	Dept. of Educ.	84.047	P047A030332	382,079	
(SFA) Pell Grant Program	Dept. of Educ.	* 84.063	VARIOUS	14,009,873	
Fund for the Improvement of Education	Dept. of Educ.	84.215	VARIOUS	413,633	
Ciber BYU	Dept. of Educ.	84.299	P220A990005	(292)	
Indian Education Special Programs	Dept. of Educ.	84.299	VARIOUS	857,628	
Spec. Ed-Research Children w Disabilities	Dept. of Educ.	84.324	VARIOUS	128,592	
Spec. Ed-Personnel Children w Disabilities	Dept. of Educ.	84.325	VARIOUS	651,341	8,573
Child Care Access Means Parents in School	Dept. of Educ.	84.335	VARIOUS	110,475	
Utah Model AHEC Program	DHHS	93.107	1U77HP06110-01-00	78,774	44,475
Maternal and Child Health Consolidated	DHHS	93.110	VARIOUS	609,214	369,258
Human Lung Cell Responses	DHHS	93.113	5K25ES011281-04	133,445	
Emergency Medical Services for Children	DHHS	93.127	VARIOUS	1,581,132	
Deafness and Communication Disorders	DHHS	93.173	VARIOUS	38,571	
Nursing Workforce Diversity	DHHS	93.178	6D19HP02625-02	218,088	
OAT Rural Medicine/Telemedicine	DHHS	93.211	5H2ATM00304-03	3,000	
Healthcare Costs, Quality and Outcomes	DHHS	93.226	VARIOUS	618,983	149,837
HIV/SAP Prevention	DHHS	93.243	H79SP10585-03	337,693	
Advanced Educational Nursing	DHHS	93.247	VARIOUS	247,534	
Poison Control	DHHS	93.253	H4BHS00008	161,177	
Occupational Safety and Health Program	DHHS	93.262	1T42OH008414-01	1,017,875	
Occup. Safety and Health Training Grants	DHHS	93.263	VARIOUS	84,183	
Enhanced RN Credentials	DHHS	93.265	5D62HP01910-03	132,252	
Drug Free Communities	DHHS	93.276	2H79SP12437-03	66,820	
Drug Abuse and Addiction	DHHS	93.277	VARIOUS	234,023	
Drug Abuse National Res. Service Awards	DHHS	93.278	VARIOUS	50,726	
Drug Abuse and Addiction	DHHS	93.279	VARIOUS	354,588	
CDC Prevention Investigation & Tech Asst.	DHHS, CDC	* 93.283	VARIOUS	235,604	165,591
Technological Innovations to Improve Health	DHHS	93.286	VARIOUS	147,412	
Clinical Research	DHHS	93.333	VARIOUS	62,107	
Nursing Traineeships	DHHS	93.358	2A10HP00083-06-00	104,588	
Nurse Residency	DHHS	93.359	5D64HP01666-03	167,372	
National Institute of Nursing Research	DHHS	93.361	VARIOUS	71,893	
National Center for Research Resources	DHHS	93.389	VARIOUS	5,440,971	
Ewing's Sarcoma	DHHS	93.396	5K08CA096755-06	157,612	
Cancer Research Manpower	DHHS	93.398	VARIOUS	751,938	
Oncology Nursing	DHHS	93.399	5R25CA093831-04	244,749	
BSW Child Welfare Traineeship	DHHS	93.648	90CT0138	103,493	38,880
Area Health Education Centers	DHHS	93.824	5U76PE00268-08	497,724	444,647
Heart and Vascular Diseases Research	DHHS	93.837	VARIOUS	877,693	
Lung Disease	DHHS	93.838	VARIOUS	172,218	
Blood Diseases and Resources Research	DHHS	93.839	VARIOUS	222,810	
Arthritis Musculoskeletal & Skin Diseases	DHHS	93.846	VARIOUS	155,908	
NRSA Julianne Grose	DHHS	93.847	1F32DK076413-01	3,483	
IBD Susceptibility	DHHS	93.848	1K23DK069513-01	110,361	
Kidney Diseases, Urology and Hematology	DHHS	93.849	VARIOUS	696,487	
Neurosciences and Neurological Disorders	DHHS	93.853	VARIOUS	664,743	
Allergy, Immunology and Transplantation	DHHS	93.855	VARIOUS	221,338	
Microbiology & Infectious Diseases	DHHS	93.856	VARIOUS	361,789	11,907
Biomedical Research and Training	DHHS	93.859	VARIOUS	919,404	
Population Research	DHHS	93.864	VARIOUS	372,585	
Child Health and Human Development	DHHS	93.865	VARIOUS	2,069,156	448,818

\* Major Programs, see Note 2.A.

*The accompanying notes are an integral part of the Schedule of Expenditures of Federal Awards*

**State of Utah**  
**Schedule of Expenditures of Federal Awards by State Agency**  
**For the Year Ended June 30, 2006**

Grant Name	Federal Granting Agency	Federal Catalog#	Federal Award/Contract #	Expenditures	Pass- Through
Vision Research	DHHS	93.867	VARIOUS	35,096	
Medical Library Assistance	DHHS	93.879	VARIOUS	1,305,136	
Primary Care Training	DHHS	93.884	VARIOUS	261,741	
Physician Assistants Training Programs	DHHS	93.886	5D57HP19123-06	164,628	
Health Care Facilities	DHHS	93.887	1C76HF00715-01-00	1,714,543	
Utah Telehealth Network	DHHS	93.888	1D1BTH03750-01	225,731	
NRSA Stephen P. Woodling	DHHS	93.894	5F32ES12125-02	1,235	
Faculty Development in Family Medicine	DHHS	93.895	VARIOUS	90,897	
Early Intervention HIV Disease	DHHS	93.918	H76HA00470	863,229	
Family Support Program	DHHS	93.995	6APHPA006020-01	233,663	
Tibet Development Program	Dept. of State	N/A	SECAPE03GR292DD	4,153	
Department of Commerce	DOC	N/A	VARIOUS	8,057	
NDNP Phase 1	NFAH	N/A	PJ5000305	89,267	
Department of Agriculture	USDA	N/A	VARIOUS	102,499	
Department of Veterans Affairs	VA	N/A	VARIOUS	145,568	
Department of Energy	Dept. of Energy	N/A	VARIOUS	220,491	
Institute of Museum and Library Services	NFAH, IMLS	N/A	VARIOUS	250,747	
Dept. of Housing and Urban Development	HUD	N/A	VARIOUS	297,952	
Department of Transportation	DOT	N/A	VARIOUS	298,539	23,323
Department of Labor	DOL	N/A	VARIOUS	320,999	
National Aeronautics and Space Admin.	NASA	N/A	VARIOUS	377,432	177,371
Department of the Interior	DOI	N/A	VARIOUS	456,433	
National Science Foundation	NSF	N/A	VARIOUS	466,168	
Department of Defense	DOD	N/A	VARIOUS	1,841,082	1,368,712
DHHS National Network of Libraries and Clinic Ancillary Study	DHHS	* N/A	VARIOUS	1,477,297	896,333
Department of Health and Human Services	DHHS	N/A	VARIOUS	1,799,022	489,465
<b>Pass-Through From Non-State Entities:</b>					
<b>Research Grants</b>					
(R&D) Coastal Zone Management Admin. — University of New Hampshire	DOC	* 11.419	VARIOUS	102,250	
(R&D) High Density Mesonet Obs — Univ. Corp. Atmospheric Research	DOC	* 11.467	S0444697	57,979	
(R&D) Basic and Applied Scientific Research — Ohio State University	DOD	* 12.300	P0RF00921713	79	
University of California	DOD	* 12.300	P030190GBC158	175,566	
(R&D) Military Medical Research & Develop. — University of Michigan	DOD	* 12.420	W81XWH0420012	100,061	
University of Minnesota	DOD	* 12.420	M6636393101	60,810	
University of Texas, Houston	DOD	* 12.420	5DAMD170310222	45,096	
(R&D) Basic Scientific Research — University of California	DOD	* 12.431	KK4100	30,851	
University of Pittsburgh	DOD	* 12.431	4030864	62,996	
(R&D) Air Force Defense Research Sciences— Colorado Schools of Mines	DOD	* 12.800	00001040	60,787	
Ohio State University	DOD	* 12.800	P0RF00960594	176,654	
(R&D) Sensors for Bioassays — University of Florida	DOD	* 12.910	UF03045	(3,665)	
(R&D) Viper Tools — University of California	DOI	* 15.000	KK5126	18,688	
(R&D) Cheatgrass Habitat — University of California	DOI	* 15.808	SA481010598PG	15,319	
(R&D) National Aeronautics & Space Admin — University of California	NASA	* 43.000	VARIOUS	34,583	

\* Major Programs, see Note 2.A.

*The accompanying notes are an integral part of the Schedule of Expenditures of Federal Awards*

**State of Utah**  
**Schedule of Expenditures of Federal Awards by State Agency**  
**For the Year Ended June 30, 2006**

Grant Name	Federal Granting Agency	Federal Catalog#	Federal Award/Contract #	Expenditures	Pass- Through
(R&D) Engineering Grants —					
University of Florida	NSF	* 47.041	UFEIES0133001UTA	5,962	
University of Kentucky Research Found	NSF	* 47.041	46426501107	51,138	
University of Michigan	NSF	* 47.041	F014268	54,511	
(R&D) Mathematical & Physical Sciences —					
University of Colorado	NSF	* 47.049	1536145	75,424	
Eneco Inc	NSF	* 47.049	DMI05129961	29,058	
University of Tennessee	NSF	* 47.049	OR464900103	62,349	
University of Texas	NSF	* 47.049	UTB0501	30,910	
(R&D) Geosciences —					
North Carolina State University	NSF	* 47.050	2004196401	11,851	
Ohio State University Res. Found.	NSF	* 47.050	RF01008473	7,329	
US Civilian Research and Development	NSF	* 47.050	AZG12618BA04	11,200	
(R&D) Computer and Information Science —					
Case Western Reserve Univ.	NSF	* 47.070	ZZ9492H	(8,601)	
University of Arizona	NSF	* 47.070	IIS0428241	19,506	
(R&D) Biological Sciences —					
The Institute for Genomic Research	NSF	* 47.074	TIGR04008	60,592	
University of Arizona	NSF	* 47.074	Y432674	121,443	
University of Kansas	NSF	* 47.074	FY2005014	24,181	
University of Missouri	NSF	* 47.074	VARIOUS	120,580	
(R&D) Dataset Visualization—					
Visual Influence	NSF	* 47.075	VISTTR805	37,113	
(R&D) Biological Sciences —					
Arizona State University	NSF	* 47.076	VARIOUS	12,653	
Northwestern University	NSF	* 47.076	0830310A630402	(272)	
WAESO	NSF	* 47.076	V03CC001	6,733	
(R&D) Collaborative Research: Andriil —					
Ohio State University Res. Found.	NSF	* 47.078	GRT0000346460006275	374	
(R&D) Air and Water Environmental —					
San Diego State University Found.	EPA	* 66.000	54124A7801	8,400	
(R&D) SCERP —					
Arizona State University	EPA	* 66.034	05593	221,298	15,000
(R&D) Air Pollution Effects —					
Health Effects Institute	EPA	* 66.511	4729RFPA046053	41,830	
(R&D) SCERP —					
New Mexico State University	EPA	* 66.606	Q00746	(1,538)	(1,009)
(R&D) SOFC Generator —					
Versa Power	Dept. of Energy	* 81.069	PID2308086	174,302	
(R&D) Conservation Research and Develop. -					
Brigham Young University	Dept. of Energy	* 81.086	020097	71	
Ohio State University	Dept. of Energy	* 81.086	PORF00905447	14,426	
(R&D) Proton Conductors —					
Clemson University	Dept. of Energy	* 81.087	104975582192095335	112	
(R&D) Fossil Energy Research & Develop. —					
New Mexico Institute of Mining	Dept. of Energy	* 81.089	DSRP20	7,319	
University of Kentucky	Dept. of Energy	* 81.089	VARIOUS	335,546	
University of North Dakota	Dept. of Energy	* 81.089	567	70,367	
University of Arizona	Dept. of Energy	* 81.089	Y431394	76,420	
Virginia Polytech Inst.	Dept. of Energy	* 81.089	CR19122429182	228,160	
(R&D) WNSA —					
Oregon State University	Dept. of Energy	* 81.114	G0070AG	24,267	
(R&D) Active Learning Exercises —					
Brigham Young University	Dept. of Energy	* 81.116	050143	379	
(R&D) MCH Consolidated Programs —					
March of Dimes Birth Defects Found	DHHS	* 93.110	PID2501090	15,331	
University of California	DHHS	* 93.110	K00941507	66,375	

\* Major Programs, see Note 2.A.

*The accompanying notes are an integral part of the Schedule of Expenditures of Federal Awards*



**State of Utah**  
**Schedule of Expenditures of Federal Awards by State Agency**  
**For the Year Ended June 30, 2006**

Grant Name	Federal Granting Agency	Federal Catalog#	Federal Award/Contract #	Expenditures	Pass- Through
(R&D) EMS for Children —					
University of California	DHHS	* 93.127	K00542903	23,041	
Washington University	DHHS	* 93.127	WU0567	13,662	
(R&D) Suicide Prevention —					
University of Nevada	DHHS	* 93.136	UNR0421P014B40246	13,561	
(R&D) Genetic Counseling —					
Johns Hopkins University	DHHS	* 93.172	P017527	164,625	
(R&D) Deafness & Communication Disorders					
Cornell University	DHHS	* 93.173	369796601	1,561	
Sentrx Surgical Inc.	DHHS	* 93.173	2311087	6,966	
Washington University	DHHS	* 93.173	WU0468	7,948	
(R&D) Data Analysis for PCB —					
Research Fdn of SUNY	DHHS	* 93.208	0422	8,210	
(R&D) Occupational Safety and Health —					
University of Missouri	DHHS	* 93.262	00098601	59,602	
University of Pittsburgh	DHHS	* 93.262	1096143	88,898	
Univ. of Wisconsin	DHHS	* 93.262	VARIOUS	339,231	
(R&D) Drug Abuse and Addiction Research —					
National Development Res. Inst.	DHHS	* 93.279	45339	19,417	
National Development Res. Inst.	DHHS	* 93.279	117A	2,140	
University of Colorado	DHHS	* 93.279	1539674SP033524	66,686	
(R&D) CDC Investigations and Tech Asst. —					
Assoc. of American Med. Colleges	DHHS	* 93.283	VARIOUS	(1,174)	
Assoc. of Teachers of Preventive Med.	DHHS	* 93.283	TS0785	86,571	
Columbus Children's Research	DHHS	* 93.283	CR1359704	42,900	
Saint Louis University	DHHS	* 93.283	C305190001	104	
(R&D) Technolog. Innovations to Improve Hlth					
Brigham and Womens Hospital	DHHS	* 93.286	766321149881	191,495	
Oregon State University	DHHS	* 93.286	P0207AA	66,285	
Sentrx Surgical Inc.	DHHS	* 93.286	VARIOUS	43,612	
University of Washington	DHHS	* 93.286	VARIOUS	56,061	
(R&D) Nursing Research —					
Fox Chase Cancer Center	DHHS	* 93.361	FCCC1640305	112,476	
University of Illinois	DHHS	* 93.361	0411	29,007	
(R&D) Alpha 1 Antitrypsis —					
Brigham and Womens Hospital	DHHS	* 93.386	PID2011087	(2,059)	
(R&D) Computational Biology —					
University of California	DHHS	* 93.389	VARIOUS	112,404	
(R&D) Cancer Cause & Prevention Research					
Fred Hutchinson Cancer Res Ctr	DHHS	* 93.393	0410629004S0814	35,303	
Johns Hopkins University	DHHS	* 93.393	83014027833	172,984	
Yale University	DHHS	* 93.393	DJP1082341	68,203	
(R&D) Cancer Detection and Diagnosis —					
Idaho Technology Inc.	DHHS	* 93.394	PID2403127	49,361	
Washington University St Louis	DHHS	* 93.394	WU0602U01CA114722	549,467	
(R&D) Life After Hematopoietic TR —					
Fred Hutchinson Cancer Research Ctr.	DHHS	* 93.395	0410531404S0872	45,268	
(R&D) Hearing Sensitivity —					
Audiology Inc.	DHHS	* 93.398	PID2204007	(865)	
(R&D) Cancer Control —					
Johns Hopkins University	DHHS	* 93.399	8301402783	28,670	
University of Colorado	DHHS	* 93.399	VARIOUS	13,646	
(R&D) Cell Biology and Biophysics Res. —					
Echelon Biosciences Inc.	DHHS	* 93.821	VARIOUS	4,011	

\* Major Programs, see Note 2.A.

*The accompanying notes are an integral part of the Schedule of Expenditures of Federal Awards*

**State of Utah**  
**Schedule of Expenditures of Federal Awards by State Agency**  
**For the Year Ended June 30, 2006**

Grant Name	Federal Granting Agency	Federal Catalog#	Federal Award/Contract #	Expenditures	Pass- Through
(R&D) Heart & Vascular Diseases Res. —					
Brigham & Womens Hospital	DHHS	* 93.837	VARIOUS	505,458	
Cleveland Clinic Foundation	DHHS	* 93.837	R01HL070231	99,340	
Duke University	DHHS	* 93.837	04SCNIH1061	123,559	
Lawrence Berkeley National Lab	DHHS	* 93.837	6703863	181,431	
University of Alabama	DHHS	* 93.837	T04123003000	335,791	
University of California	DHHS	* 93.837	VARIOUS	327,787	
University of Colorado	DHHS	* 93.837	FY03049001	549	
U of Med. & Dentistry of New Jersey	DHHS	* 93.837	R01HL070137	52,089	
University of Minnesota	DHHS	* 93.837	P0H6636426402	(6,119)	
University of Texas	DHHS	* 93.837	FMS0004307	1,709	
University of Medicine and Dentistry	DHHS	* 93.837	R01HL070137	19,889	
(R&D) Lung Diseases —					
Brighams & Womens Hospital	DHHS	* 93.838	VARIOUS	315,017	
Childrens Hospital Philadelphia	DHHS	* 93.838	VARIOUS	210,011	
Oregon State University	DHHS	* 93.838	P0221AA	37,389	
University of Kentucky	DHHS	* 93.838	46925705547	11,987	
(R&D) Blood Diseases and Resources —					
University of California San Francisco	DHHS	* 93.839	3621SC	107,619	
University of Vermont	DHHS	* 93.839	P01HL46703	10,945	
(R&D) Arthritis, Musculoskeletal & Skin —					
Hospital Special Surgery NY	DHHS	* 93.846	5R01AR49772	37,143	
University of Pittsburgh	DHHS	* 93.846	1087141	53,332	
University of Washington	DHHS	* 93.846	461738	10,292	
(R&D) Diabetes Endocrinology Metabolism —					
University of Arkansas	DHHS	* 93.847	UAMS21132505011421	22,430	
University of Minnesota	DHHS	* 93.847	Q6437111404	33,871	
(R&D) Digestive Diseases And Nutrition —					
University of California	DHHS	* 93.848	20031153	45,157	
University of Pittsburgh	DHHS	* 93.848	106027	1,020	
(R&D) Neurosciences and Neurological —					
Colorado State University	DHHS	* 93.853	G46022	66,011	
Columbia University	DHHS	* 93.853	R01NS045294	8,384	
Georgetown University	DHHS	* 93.853	RX4265032UTAH	5,591	
Mount Sinai School of Medicine	DHHS	* 93.853	COMBIRX69244P0SM915438E	9,666	
State University of New Jersey	DHHS	* 93.853	1943	126,311	
Tourette Syndrome Association	DHHS	* 93.853	PRIMER01NS4002404	16,520	
University of California	DHHS	* 93.853	P010218584	21,606	
University of Colorado	DHHS	* 93.853	FY06113001	9,469	
University of Florida	DHHS	* 93.853	UF04034	19,253	
University of Kentucky	DHHS	* 93.853	UKRF46821405065	8,516	
University of Pittsburgh	DHHS	* 93.853	1084241	71,736	
University of Texas	DHHS	* 93.853	GM0401212	(20,495)	
University of Colorado at Denver	DHHS	* 93.853	FY06113003	3,177	
University of Kentucky	DHHS	* 93.853	304696040006234	4,381	
Yale University School of Medicine	DHHS	* 93.853	A06113	5,765	
(R&D) Robust T-Cell Immunity —					
Blood Center of SE Wisconsin	DHHS	* 93.855	PID2507041	180,584	
(R&D) Microbiology & Infectious Disease —					
Colorado State University	DHHS	* 93.856	VARIOUS	245,428	
Duke University	DHHS	* 93.856	SPSID125827	148,206	
Idaho Technology Inc.	DHHS	* 93.856	PID2502008	32,461	
University of California	DHHS	* 93.856	KK5145	161,362	
University of Massachusetts	DHHS	* 93.856	6048859RFS200122	48,179	
University of Texas	DHHS	* 93.856	121079121076	9,750	
University of Washington	DHHS	* 93.856	176857	54,415	

\* Major Programs, see Note 2.A.

*The accompanying notes are an integral part of the Schedule of Expenditures of Federal Awards*

**State of Utah**  
**Schedule of Expenditures of Federal Awards by State Agency**  
**For the Year Ended June 30, 2006**

Grant Name	Federal Granting Agency	Federal Catalog#	Federal Award/Contract #	Expenditures	Pass- Through
(R&D) Biomedical Research —					
Idaho Technology Inc.	DHHS	* 93.859	VARIOUS	445,763	
Oregon Health and Science University	DHHS	* 93.859	GEBSNU	15,656	
University of Wisconsin	DHHS	* 93.859	P638772	127,172	
(R&D) Molecular Mechanisms —					
University of California	DHHS	* 93.864	3821SC	124,425	
(R&D) Child Health & Human Development —					
Brigham and Womens Hospital	DHHS	* 93.865	155501	20,715	
Childrens Mercy Hospital and Clinics	DHHS	* 93.865	050007	46,591	
University of Alabama	DHHS	* 93.865	U01HD3993902	(44,360)	
University of Iowa	DHHS	* 93.865	1000541068	17,254	
(R&D) Aging Research —					
N Cal Institute for Research & Education	DHHS	* 93.866	WEINER000854	109,179	
University of Medicine and Dentistry	DHHS	* 93.866	R01AG20132	16,144	
University of Tennessee	DHHS	* 93.866	AG18416	149,892	
Wright State University	DHHS	* 93.866	BL6235	20,024	
(R&D) Vision Research —					
Johns Hopkins University	DHHS	* 93.867	1U10EY014660	74,692	
University of Texas at Houston	DHHS	* 93.867	5U10EY012471	10,063	
(R&D) Venous Thromboembolism —					
University of Vermont	DHHS	* 93.869	11612	31,290	
(R&D) Department of Defense —					
Aerospace Testing Alliance	DOD	* N/A	ATA0606	18,661	
California Institute of Technology	DOD	* N/A	23A1069481	(4,997)	
Electro Biology Inc.	DOD	* N/A	PID2502235	52,922	
Foster Miller Inc.	DOD	* N/A	SUB100253	78,623	
Iowa State University	DOD	* N/A	4212591	133,364	
Isoforensics	DOD	* N/A	PID2405067	77,559	
James Gergory Assoc.	DOD	* N/A	JGA0205UU	11,562	
John Hopkins University	DOD	* N/A	908164	403,062	142,381
Medantic Tech LLC	DOD	* N/A	PID2505015	50,000	
Mesoscopic Devices	DOD	* N/A	200302	241	
Progeny Systems Corp	DOD	* N/A	PSC0062	21,000	
Reaction Engineering Int.	DOD	* N/A	VARIOUS	41,104	
Silicon Graphics Inc.	DOD	* N/A	30035933	162,796	
Southern Methodist University	DOD	* N/A	G000753	612	
Stirling Dynamics Inc	DOD	* N/A	SD1142SC001	49,963	
Terahertz Device Corp.	DOD	* N/A	VARIOUS	53,391	
University of Pittsburgh	DOD	* N/A	402174	73,408	
University of Texas	DOD	* N/A	UTB0502	15,232	
Universal Tech Corp.	DOD	* N/A	06S508024C1	18,973	
(R&D) Department of Justice —					
Salt Lake County Criminal Justice	DOJ	* N/A	SE3204	31,461	
West Valley City	DOJ	* N/A	03350	2,334	
(R&D) Department of Transportation —					
North Dakota State University	DOT	* N/A	MPC231	30,038	
North Dakota State University	DOT	* N/A	MPC265FAR0010710	75,000	
University of Arkansas	DOT	* N/A	SA0508154	53,353	
(R&D) Nat'l. Aeronautics & Space Admin —					
Axon Medical Inc.	NASA	* N/A	2308127	64,300	
Jet Propulsion Lab	NASA	* N/A	VARIOUS	76,508	
(R&D) National Science Foundation —					
Incorporated Research Inst for Seismology	NSF	* N/A	48004	27,264	
National Academy of Science	NSF	* N/A	VARIOUS	1,286	
Optema Development Corp	NSF	* N/A	PID2412030	14,097	
Optimation Inc	NSF	* N/A	PID2412097	55,509	
Purdue University	NSF	* N/A	501122101	14,163	
Texas A&M Research Foundation	NSF	* N/A	206F001736F001792	8,308	

\* Major Programs, see Note 2.A.

*The accompanying notes are an integral part of the Schedule of Expenditures of Federal Awards*

**State of Utah**  
**Schedule of Expenditures of Federal Awards by State Agency**  
**For the Year Ended June 30, 2006**

Grant Name	Federal Granting Agency	Federal Catalog#	Federal Award/Contract #	Expenditures	Pass- Through
UNAVCO Inc	NSF	* N/A	045397505	4,673	
University of Chicago	NSF	* N/A	PHY0103717	(89)	
University of Maryland	NSF	* N/A	CG0503DV523342	5,390	
University of Michigan	NSF	* N/A	F007228	3,937	
University of Texas	NSF	* N/A	010223102	23,017	
US Civilian Research and Development	NSF	* N/A	AE22526KA03	2,299	
WAE SO	NSF	* N/A	KMD52762235SUB	28,425	
(R&D) Environmental Protection Agency —					
Health Effects Institute	EPA	* N/A	4741RFA051B061	4,208	
University of California	EPA	* N/A	VARIOUS	17,173	
(R&D) Department of Energy —					
Amer Iron and Steel	Dept. of Energy	* N/A	TRP99530403C	185,372	
Amp Resources	Dept. of Energy	* N/A	PID2502234	13,704	
Battelle Memorial Instititue	Dept. of Energy	* N/A	VARIOUS	122,424	
Eriez Magnetics	Dept. of Energy	* N/A	PID2404100	73,074	
Esmerelda Energy Company	Dept. of Energy	* N/A	PID2406087	95,840	
ETC Group	Dept. of Energy	* N/A	PID2509024	31,658	
FERMI National Accelerator Labs	Dept. of Energy	* N/A	VARIOUS	44,114	
Lawrence Berkely National Lab	Dept. of Energy	* N/A	6515401	89,141	
Lawrence Livermore National Lab	Dept. of Energy	* N/A	VARIOUS	4,984,697	235,762
Los Alamos National Lab	Dept. of Energy	* N/A	VARIOUS	340,918	
NREL National Renewable Engergy Lab	Dept. of Energy	* N/A	VARIOUS	53,075	
Pacific NW National Lab	Dept. of Energy	* N/A	VARIOUS	203,487	
Purevision Technology Inc	Dept. of Energy	* N/A	VARIOUS	70,941	
Sandia National Labs	Dept. of Energy	* N/A	VARIOUS	73,685	
Thermochem Recovery International	Dept. of Energy	* N/A	100001540	678	
US Automotive Material Partners	Dept. of Energy	* N/A	VARIOUS	24,198	
US Battelle Oak Ridge Natl. Lab	Dept. of Energy	* N/A	4000018524	39,233	
Washington Savannah River Company	Dept. of Energy	* N/A	AC493990	42,646	24,406
(R&D) Health and Human Services —					
ACIONT Inc.	DHHS	* N/A	VARIOUS	27,965	
American Academy Pediatrics	DHHS	* N/A	PID2401094	8,054	
Arkansas Childrens Hospital	DHHS	* N/A	ACH034328	(6,512)	
Assoc.of Teachers of Preventive Med.	DHHS	* N/A	VARIOUS	130,094	
Blood Center of SE Wisconsin	DHHS	* N/A	HHSN266200500032C	50,295	
Brigham and Womens Hospital	DHHS	* N/A	VARIOUS	44,735	
Brigham Young University	DHHS	* N/A	040126	24,770	
California Pacific Med. Ctr. Res.	DHHS	* N/A	2803204S019	118,533	
Carblyan Blosurgery Inc	DHHS	* N/A	PID2408026	51,593	
Childrens Hospital Boston	DHHS	* N/A	VARIOUS	98,659	
Childrens Hospital Denver	DHHS	* N/A	T0BI01712	(2,359)	
Christopher Reeve Foundation	DHHS	* N/A	PID2503002	9,784	
Clever Systems Inc	DHHS	* N/A	VARIOUS	13,268	
Constella Group Inc.	DHHS	* N/A	GENELINK328310011	30,851	
Hospital Special Surgery NY	DHHS	* N/A	1R01AR4977201A1	(1,742)	
Idaho Technology Inc.	DHHS	* N/A	2402136	31,205	
IHC Health Services / LDS Hospital	DHHS	* N/A	HHSN26820042521C	49,720	
IHC LDS Hospital	DHHS	* N/A	R01HL071878AMEND1	196,128	
La Jolla Inst. Allergy & Immun.	DHHS	* N/A	1P01AI5810501	281,799	
Massachusetts General Hospital	DHHS	* N/A	PSA011205	38,274	
Mayo Clinic Rochester	DHHS	* N/A	5P01AI5049405	44,032	
MIMOSA Acoustics Inc.	DHHS	* N/A	PID2404120	90,284	
National Childhood Cancer Found.	DHHS	* N/A	VARIOUS	92,099	
NCIRE	DHHS	* N/A	1R01NS045085	11,709	
Polymer Technology	DHHS	* N/A	060403	17,888	
Queensland Institute of Medical Research	DHHS	* N/A	PID10001226	1,036	
Scripps Research Inst.	DHHS	* N/A	VARIOUS	22,869	
Sentrx Surgical Inc.	DHHS	* N/A	2312050	(9,693)	

\* Major Programs, see Note 2.A.

*The accompanying notes are an integral part of the Schedule of Expenditures of Federal Awards*

**State of Utah**  
**Schedule of Expenditures of Federal Awards by State Agency**  
**For the Year Ended June 30, 2006**

Grant Name	Federal Granting Agency	Federal Catalog#	Federal Award/Contract #	Expenditures	Pass- Through
Spectroteck LC	DHHS	* N/A	PID9711006	118,962	
Stanford University	DHHS	* N/A	PY1513	21,538	
Univ. Health Network Toronto	DHHS	* N/A	R01ED002470	33,508	
University of Arkansas	DHHS	* N/A	UAMS2113250011421	28,375	
University of Michigan	DHHS	* N/A	VARIOUS	53,200	
University of Nevada	DHHS	* N/A	UNR0543	26,182	
University of North Carolina	DHHS	* N/A	UNC535000	23,142	
University of Texas	DHHS	* N/A	VARIOUS	1,608	
Winprobe Corp	DHHS	* N/A	VARIOUS	447	
<b>Non-Research Grants</b>					
Earthscope —					
UNAVCO	NSF	47.050	EAR031854906	47,959	
Teaching Sedimentary Geology —					
College of William and Mary	NSF	47.076	UU1210	1,500	
American Indian Teacher Training —					
Ute Indian Tribe	Dept. of Educ.	84.299	VARIOUS	25,445	
Leadership Preparation —					
Oregon State University	Dept. of Educ.	84.325	ED068AA	65,024	
Gear Up —					
Granite School District	Dept. of Educ.	84.334	04009	58,089	
Maternal and Child Health Consolidated —					
University of Alaska	DHHS	93.110	P0324594	10,245	
University of Arizona	DHHS	93.110	V970602	11,235	
University of Colorado	DHHS	93.110	FY06003004	32,142	
Predicting CSI in Children —					
Washington University St Louis	DHHS	93.127	WU06146	2,048	
Organ and Tissue Donation —					
Intermountain Donor Services	DHHS	93.134	PID2310028	14,866	
National AIDS Education —					
Univeristy of Colorado	DHHS	93.145	VARIOUS	158,074	9,259
Neural Adaptation - Toad Fish —					
Mt. Sinai School of Medicine	DHHS	93.173	025500714609	49,011	
RYS Drug Alcohol Program —					
Raindancer Youth Service Inc.	DHHS	93.243	PID2211058	32,480	
Drug Abuse Research Programs —					
National Development Res. Inst.	DHHS	93.279	43256	23,492	
Virginia Commonwealth University	DHHS	93.279	520645P0P643677	5,554	
Complications of Hemophilia —					
University of Colorado	DHHS, CDC	* 93.283	FY04003018	63,317	
Cancer Treatment —					
American College of Surgeons Oncology —	DHHS	93.395	SITE381	202	
John Wayne Cancer Institute	DHHS	93.395	CA29605	917	
NSABP Foundation Inc.	DHHS	93.395	TFED34295/TFED33295	18,588	
Pennsylvania State University	DHHS	93.395	PID2505029	1,650	
Southwest Oncology Group	DHHS	93.395	SWOG98056	9,251	
Tamoxifen vs Raloxifene —					
NSABP Foundation Inc	DHHS	93.399	PFED19UTA01	35,345	
2005 National Youth Program—					
NYSPP	DHHS	93.570	051185	40,425	
Protocol —					
National Marrow Donor Program	DHHS	93.837	VARIOUS	(21,672)	
Intravenous Drug Display —					
Applied Medical Visualizations	DHHS	93.859	PID2503123	31,389	
Transgeneration Growth —					
University of California	DHHS	93.864	4110SC	128,350	
Health Library Enhancement —					
University of Oklahoma	DHHS	93.879	5G08LM007877	10,640	

\* Major Programs, see Note 2.A.

*The accompanying notes are an integral part of the Schedule of Expenditures of Federal Awards*

**State of Utah**  
**Schedule of Expenditures of Federal Awards by State Agency**  
**For the Year Ended June 30, 2006**

Grant Name	Federal Granting Agency	Federal Catalog#	Federal Award/Contract #	Expenditures	Pass- Through
Department of Defense —					
Academy of Applied Science	DOD	N/A	VARIOUS	25,968	
Aerospace Test All Ata.	DOD	N/A	VARIOUS	12,825	
Ch2m Hill Ltd.	DOD	N/A	VARIOUS	3,580	
Integrated Medical Systems	DOD	N/A	P020040814	3,626	
Kennametal Inc	DOD	N/A	PID2509022	81,899	
Progeny Systems Corp	DOD	N/A	PSC0069	10,118	
URS Group Inc	DOD	N/A	SA05S0026	2,976	
Department of State —					
Institute of International Education	Dept. of State	N/A	87482415	14	
International Research & Exchanges Board	Dept. of State	N/A	VARIOUS	10,125	
Department of the Interior —					
Bear West	DOI	N/A	PS10000608	6,522	
Center for Plant Conservation	DOI	N/A	PS10001457	2,676	
URS Group Inc	DOI	N/A	26814944001	11,944	
Weed and Seed —					
Salt Lake City Corp.	DOJ	N/A	VARIOUS	17,887	
Visions —					
Colors of Success Inc.	DOL	N/A	10001278	4,655	
Department of Transportation —					
Injury Prevention Wyoming	DOT	N/A	PID2402103	(19)	
National Assoc. of State EMS Direct	DOT	N/A	DHTN2201H05270	(4,540)	
Fellow Hahnenberger —					
American Meteorological Society	NASA	N/A	VARIOUS	22,000	
Natl Foundation on the Arts and Humanities —					
Utah Humanities Council	NFAH	N/A	VARIOUS	3,796	
National Science Foundation —					
University of Arizona	NSF	N/A	Y432190	45,025	
University of Arkansas	NSF	N/A	DUE0230847	3,198	
IRIS Inc Research Institute	NSF	N/A	383	30,362	
Department of Energy —					
Lawrence Livermore National Lab	Dept. of Energy	N/A	B555280	3,657	
Process Innovators	Dept. of Energy	N/A	PID2503024	2,415	
Sandia National Labs	Dept. of Energy	N/A	VARIOUS	32,547	
Department of Education —					
Centro De La Familia De Utah	Dept. of Educ.	N/A	PID2403012	28,568	
Mathematica	Dept. of Educ.	N/A	613604069	60,515	
Department of Health and Human Svcs —					
ACIONT Inc.	DHHS	N/A	1R43DK0603080	2,130	
American College of Radiology	DHHS	N/A	U10CA21661	29,588	
American College of Radiology	DHHS	N/A	U10CA21661	31,129	
American College Surgeons	DHHS	N/A	VARIOUS	27,002	
American College Surgeons Oncology Gp.	DHHS	N/A	SITE449	3,516	
American Med Student Assoc Fndn.	DHHS	N/A	PID2312059	27,369	
Benaroya Research Institute	DHHS	N/A	PID2403132	63,612	
Biomedical Development Corp.	DHHS	N/A	PRIMER42AI41777	395	
Childrens Hospital Washington	DHHS	N/A	74140404	23,552	
Childrens Mercy Hospital Kansas	DHHS	N/A	STUDYEXHIBIT0201	537	
Duke University	DHHS	N/A	116941	2,655	
EMSC National Resource Center	DHHS	N/A	VARIOUS	15,383	
Gendata Research Corp.	DHHS	N/A	PID2307036	36,455	36,455
George Washington University	DHHS	N/A	TRIALNETSITE502	4,666	
Intl. Bone Marrow Transplant	DHHS	N/A	PID2406061	1,075	
Intragraphix LLC	DHHS	N/A	PID2505100	6,602	
Jaeb Center for Health Research	DHHS	N/A	PRIMEU10EY12358	1,772	
John Hopkins University	DHHS	N/A	M40076720602000	471	
LDS Hospital	DHHS	N/A	HHSN268200425210C	106,058	
Mayo Clinic Rochester	DHHS	N/A	PID2507134	1,101	
National Youth Sports Corp.	DHHS	N/A	06053	16,783	

\* Major Programs, see Note 2.A.

The accompanying notes are an integral part of the Schedule of Expenditures of Federal Awards

**State of Utah**  
**Schedule of Expenditures of Federal Awards by State Agency**  
**For the Year Ended June 30, 2006**

Grant Name	Federal Granting Agency	Federal Catalog#	Federal Award/Contract #	Expenditures	Pass- Through
Research Triangle Institute	DHHS	N/A	P014508SSUB2552U7899	11,173	
Rural EMS & Trauma Technical Assoc.	DHHS	N/A	VARIOUS	5,484	
Salt Lake County	DHHS	N/A	AL04517C	26,562	
Southwest Oncology Group	DHHS	N/A	VARIOUS	79,070	
St. Louis University	DHHS	N/A	208141039	300,900	
University of North Carolina	DHHS	N/A	N01MH90001	12,747	
University of Pittsburgh	DHHS	N/A	100849	10,000	
Virginia Commonwealth University	DHHS	N/A	VARIOUS	56,881	
Walsh Group PA	DHHS	N/A	PID2310103	24,470	
Subtotal - University of Utah				231,110,366	16,566,724

**UTAH STATE UNIVERSITY**

**Research Grants**

(R&D) Media and Captioning Svcs Individuals	Dept. of Educ.	* 84.026	VARIOUS	12,743	
(SE)(R&D) Special Ed. Grants to States	Dept. of Educ.	* 84.027	VARIOUS	133,759	128,371
(SFA)(R&D) College Work-Study Program	Dept. of Educ.	* 84.033	VARIOUS	56,234	
(R&D) Natl. Institute on Disability & Rehab	Dept. of Educ.	* 84.133	H133G030013(031128)	137,972	
(R&D) Ed Research, Develop & Dissemination	Dept. of Educ.	* 84.305	VARIOUS	6,809	2,520
(R&D) Ed Research, Develop & Dissemination	Dept. of Educ.	* 84.305	R305M050003(051368)	213,546	
(R&D) Special Ed-Research & Innovation	Dept. of Educ.	* 84.324	VARIOUS	(1,922)	
(R&D) Special Ed-Personnel Preparation	Dept. of Educ.	* 84.325	VARIOUS	111,861	
(R&D) Special Ed-Tech & Media Services	Dept. of Educ.	* 84.327	VARIOUS	8,651	
(R&D) Special Ed-Tech & Media Services	Dept. of Educ.	* 84.327	H327A030030(031189)	113,161	
(R&D) Demo Project to Ensure Students with Disabilities Receive Higher Ed	Dept. of Educ.	* 84.333	VARIOUS	274,711	
(R&D) Animal & Plant Health Inspection Service	USDA	* N/A	01-7100-008-CA. & 01-7400-0470-CA(90427)	150,580	
(R&D) Office of the Chief Economist	USDA	* N/A	VARIOUS	(211)	
(R&D) Rural Development	USDA	* N/A	VARIOUS	6,700	
(R&D) Research and Development	USDA	* N/A	VARIOUS	15,937	
(R&D) Economic Research Services	USDA	* N/A	VARIOUS	18,567	
(R&D) Food Safety and Inspection Service	USDA	* N/A	VARIOUS	59,919	
(R&D) Agriculture Research Services	USDA	* N/A	VARIOUS	105,845	
(R&D) National Resources Conservation Svc	USDA	* N/A	68-3A75-4-189(041680)	110,811	
(R&D) Animal & Plant Health Inspection Svc	USDA	* N/A	04-7449-0515(CA)(041637)	112,212	
(R&D) Cooperative State Research Svc.	USDA	* N/A	2004-51130-03121(041753)	120,878	
(R&D) Cooperative State Research Svc.	USDA	* N/A	F052000	124,994	
(R&D) Forest Service	USDA	* N/A	40-3434-3-0187(943064)	127,070	
(R&D) Cooperative State Research Svc.	USDA	* N/A	2004-34552-14541(041491)	127,360	
(R&D) Cooperative State Research Svc.	USDA	* N/A	F062000	136,278	
(R&D) Cooperative State Research Svc.	USDA	* N/A	2005-34371-16319(051867)	140,268	
(R&D) Animal & Plant Health Inspection Svc	USDA	* N/A	05-7449-0042(CA)(061173)	143,162	
(R&D) Agriculture Research Services	USDA	* N/A	59-5428-4-351(041449)	146,185	
(R&D) Cooperative State Research Svc.	USDA	* N/A	2003-35205-12842(024261)	147,982	
(R&D) Cooperative State Research Svc.	USDA	* N/A	2005-38640-15900(051687)	153,020	
(R&D) Cooperative State Research Svc.	USDA	* N/A	F051100	189,623	
(R&D) Cooperative State Research Svc.	USDA	* N/A	2004-34530-14407(041495)	193,116	
(R&D) Agriculture Research Services	USDA	* N/A	58-5428-2-606(021070)	193,920	
(R&D) Animal & Plant Health Inspection Svc	USDA	* N/A	VARIOUS	200,462	28,016
(R&D) Agriculture Research Services	USDA	* N/A	00-388417-12(86107)	201,646	
(R&D) Cooperative State Research Svc.	USDA	* N/A	2004-38640-14398(041535)	204,286	
(R&D) National Resources Conservation Svc	USDA	* N/A	VARIOUS	227,378	29,600
(R&D) Cooperative State Research Svc.	USDA	* N/A	F051000	245,588	
(R&D) Research and Development	USDA	* N/A	2005-35205-15431(041703)	376,685	
(R&D) Cooperative State Research Svc.	USDA	* N/A	2005-34552-15828(051629)	387,285	
(R&D) Cooperative State Research Svc.	USDA	* N/A	F061100	519,402	

\* Major Programs, see Note 2.A.

The accompanying notes are an integral part of the Schedule of Expenditures of Federal Awards

## SCHEDULE OF FINDINGS AND QUESTIONED COSTS

### PART III. FINDINGS AND QUESTIONED COSTS – MAJOR FEDERAL PROGRAMS AUDIT

#### U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES

##### Human Services' Response:

*The Division has reinforced proper processing.*

Contact Person: Mike Bednarek, DAAS Financial Manager, (801) 538-3922

Anticipated Correction Date: March 1, 2007

#### 06-50. INADEQUATE INTERNAL CONTROLS OVER MONITORING OF KEY PERSONNEL INVOLVEMENT FOR R&D PROJECTS

(University of Utah)

CFDA Number and Title: 93.173 Research and Development Cluster

Federal Award #: 5R01DC05608-03

Questioned Costs: \$-0-

Pass-through Entity: N/A

Based on our review of three R&D projects completed during fiscal year 2006, the University could not document, and we could not determine, that the University had adequately monitored the level of involvement of key personnel for the projects. Such a monitoring process should ensure that the key personnel identified in R&D project applications/proposals maintain the agreed-upon level of involvement with the project and that approval is obtained from the federal awarding agency when changes in key personnel or level of involvement become necessary. Inadequate monitoring of key personnel could result in noncompliance with OMB A-133 Compliance Supplement, Part 5, III, N.

##### Recommendation:

We recommend that the University establish internal controls over monitoring the level of involvement of key personnel in R&D projects and obtain appropriate approval from the federal awarding agency for changes to key personnel or level of involvement.

##### University's Response:

*We concur with the recommendation. The internal control focal point for monitoring the level of involvement of key personnel is in the key personnel's home department. The department administration and the Principal Investigator must coordinate their responsibilities to ensure that effort is spent as budgeted. If a decrease in effort greater than 25% is necessary for key*



## SCHEDULE OF FINDINGS AND QUESTIONED COSTS

### PART III. FINDINGS AND QUESTIONED COSTS – MAJOR FEDERAL PROGRAMS AUDIT

#### U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES

*personnel, the Principal Investigator should request permission from the awarding agency, through the Office of Sponsored Projects, to modify the budgeted amount of effort.*

*Therefore, we view this mainly as a training issue. The administration's efforts in addressing this recommendation will focus on encouraging the Principal Investigators and business officers to attend appropriate training in the Research Administration Training Series. The responsibility for estimating, accumulating and reporting effort on awards is emphasized in various of these classes. The Principal Investigator and departmental business officers are the persons familiar with the amount of effort budgeted in an award for key personnel. In addition to the training focus, we will review alternative steps that might be taken to ensure that effort is reported properly.*

Contact Person: Barbara Nielsen, Associate Director - Compliance Accounting &  
Reporting, (801) 581-5975

Anticipated Correction Date: June 30, 2007

#### 06-51. CHARGES TO GRANTING ENTITIES FOR AMOUNTS EXCEEDING ACTUAL EXPENDITURES

(University of Utah)

CFDA Number and Title: 93.283 Centers For Disease Control and Prevention

Federal Award #: U271CCU813109-09

Questioned Costs: \$2,571

Pass-through Entity: University of Colorado

We examined the final reports for six R&D projects that ended during fiscal year 2006 and noted one project for which the University requested final reimbursement from the University of Colorado for \$2,571 more than it had spent on that project. Overcharging granting entities may result in noncompliance with grant agreements.

#### Recommendation:

We recommend that the University only bill granting entities for actual expenditures made.

## SCHEDULE OF FINDINGS AND QUESTIONED COSTS PART III. FINDINGS AND QUESTIONED COSTS – MAJOR FEDERAL PROGRAMS AUDIT

### U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES

#### University's Response:

*We concur with the recommendation. In this case, the funding agency did not send the signed award until 2/09/06. This is five (5) months after the award ended on 9/29/05. Grants & Contracts Accounting (upon the request of the University of Colorado) submitted the estimated invoice 1/30/06—nine days before the University of Utah actually received the award notice.*

*When final invoices are prepared, Grants & Contracts Accounting contacts the department to verify that all costs have been processed and posted against the project. For this award, the department informed Grants & Contracts Accounting of additional costs that would be incurred. The additional costs have now been posted. The final invoice is supportable and correct. This appears to be an isolated incident related only to the timing of the charge. No inappropriate costs were charged to the project.*

Contact Person: Barbara Nielsen, Associate Director - Compliance Accounting & Reporting, (801) 581-5975

Correction Date: Already corrected

#### 06-52. INTERNAL CONTROL WEAKNESSES AND NONCOMPLIANCE ISSUES – CHILD CARE CLUSTER

(Utah Department of Workforce Services)

CFDA Number and Title: 93.596 Child Care and Development Fund (CCDF)  
93.575 Child Care and Development Block Grant (CCDBG)

Federal Award #: various

Questioned Costs: \$876

Pass-through Entity: N/A

We tested expenditures of the Child Care Development Fund (CCDF) and the Child Care Development Block Grant (CCDBG) by selecting a sample of 60 Child Care payments, totaling \$27,985 from a population of approximately \$43.8 million. Of the \$27,985 of Child Care payments tested, we questioned a total of \$296 (1.86%). We also questioned additional payments in fiscal year 2006 related to the sample payments questioned totaling \$580. The total of all questioned costs was \$876.

Some of the sample payments questioned have multiple problems and are discussed in more than one area below. All errors noted below were the result of inadequate controls. In

## SCHEDULE OF FINDINGS AND QUESTIONED COSTS

### PART III. FINDINGS AND QUESTIONED COSTS – MAJOR FEDERAL PROGRAMS AUDIT

#### GENERAL FINDINGS

*Listed below are the items that were discussed with Helen Fung about how the Department of Technology Services would reduce the excess retained earnings:*

*1. The Department determined that a decrease to the rates, which took effect on July 1, 2006, was warranted and would be beneficial to the state. After consultation with the Governor's Office of Planning and Budget, Legislative Fiscal Analyst Office, and the DTS Rate Committee the Department decreased its rates by \$2.5 million.*

*2. To maximize employee voluntary conversion from merit to non-merit employment status the Department utilized a financial incentive. The Department estimated that the cost to implement a 3-step salary increase to all IT employees that would be absorbed in FY2007 would be \$1.5 million dollars annually. The Department determined that the incentive should be funded through retained earnings as it would be fiscally responsible and defer the incentive costs from state agencies.*

*3. In the interest of maintaining staff efficiency the Department determined that a consulting services contract should be established with a vendor who could provide assistance in the transition of state technology resources into a single agency. A contractual agreement was implemented and the Department anticipates approximately \$600,000 will be expended before the end of fiscal year 2007.*

*The Department is confident that the aforementioned costs allocations and successful completion of the CAP measures will enable the Department to be compliant with federal guidelines on working capital reserves in a practical and efficient manner.*

*Contact Person: Daniel Frei, DTS Finance Director, (801) 538-3459*

*Anticipated Correction Date: June 30, 2008*

#### 06-66. CASH RESERVES IN EXCESS OF FEDERAL GUIDELINES (University of Utah)

CFDA Number and Title: **various**

Federal Award #: **various**

Questioned Costs: N/A

Pass-through Entity: N/A

The University of Utah's June 30, 2006 cash reserves for self-insurance programs of \$48,432,888 exceeded the federally-allowed amounts by \$5,595,152. The University is

## SCHEDULE OF FINDINGS AND QUESTIONED COSTS

### **PART III. FINDINGS AND QUESTIONED COSTS – MAJOR FEDERAL PROGRAMS AUDIT**

#### GENERAL FINDINGS

allowed to have cash-on-hand to cover the estimated claim liability (which is 2.9 months of average expenses based on the most recent 2004 actuarial study) plus a reserve of 2 months of average expenses, for total cash-on-hand of 4.9 months of average expenses. Using these assumptions, the University is allowed to have up to \$42,837,736 in cash-on-hand for the self-insurance programs. Excess cash-on-hand for self-insurance programs could result in a federal liability since federal programs share an interest in the reserves.

#### Recommendation:

**We recommend that the University eliminate excess cash-on-hand for self-insurance programs or obtain written approval from the federal cost negotiator for additional reserves.**

#### University's Response:

*We concur with the recommendation. The University is aware that cash-on-hand at June 30, 2006 was in excess of the maximum 4.9 months of average expenses allowed for under the Fall 2004 actuarial study. OMB Circular A-21 requires this study to be performed every two years. In compliance with that requirement, the University engaged an actuary firm to conduct a follow up study in Fall 2006. Because of other work being performed by the actuary for the University re: post-employment benefits, the reserve study was not complete at the time this response was being written. We anticipate that the study results will provide new information regarding the adequacy of our reserves, and we intend to conform our reserve balances to be in line with the maximum allowance determined. If the reserves are still considered too high based on the study results, appropriate reductions will be made.*

*Contact Person: Jeffrey West, Associate Vice President, (801) 581-7520*

*Anticipated Correction Date: June 30, 2007*

#### **06-67. UNTIMELY SUBMISSION OF FINANCIAL REPORTS** (University of Utah)

CFDA Number and Title: **various**

Federal Award #: **various**

Questioned Costs: **N/A**

Pass-through Entity: **N/A**

## SCHEDULE OF FINDINGS AND QUESTIONED COSTS

### PART III. FINDINGS AND QUESTIONED COSTS – MAJOR FEDERAL PROGRAMS AUDIT

#### GENERAL FINDINGS

We reviewed four R&D projects which ended in fiscal year 2006 that had a final financial reporting requirement. The University did not submit the final financial report for any of these four projects within 45-90 days after the projects ended in accordance with the award contract. The reports for three of the projects were submitted between 11 and 63 days after the specified deadline. The report for the fourth project had not yet been submitted as of the end of our fieldwork. Untimely submission of financial reports may result in noncompliance with federal requirements.

#### Recommendation:

We recommend that the University submit R&D project financial reports on a timely basis to ensure compliance with the award contract or agreement.

#### University's Response:

*We concur with the recommendation. The University of Utah makes every effort to submit financial reports in a timely manner. Occasionally, delayed transactions prevent filing a complete final report until after the due date. The University of Utah does not normally submit a report of expenditures until all the charges are incurred. In the future we will make a greater effort to notify the agency that the final report will be delayed.*

*One of the late financial reports was the same award as questioned in Finding and Recommendation No. 06-51 (See response to No. 06-51). Grants & Contracts Accounting (upon the request of the University of Colorado) submitted the estimated invoice 1/30/06—9 days before the University of Utah actually received the signed award.*

Contact Person: Barbara Nielsen, Associate Director - Compliance Accounting & Reporting, (801) 581-5975

Anticipated Correction Date: June 30, 2007

#### 06-68. INADEQUATE SEPARATION OF DUTIES IN ADMINISTRATIVE SERVICES (Utah Department of Workforce Services)

CFDA Number and Title: various

Federal Award #: various

Questioned Costs: N/A

Pass-through Entity: N/A