



Barbara K. Nielsen
Associate Director

Compliance Accounting & Reporting

201 South Presidents Circle, Rm 408 Salt Lake City, Utah 84112-9023 (801) 581-5989 FAX (801) 585-5257

February 24, 2009

RE: A-133 Audit Report for the Fiscal Year Ended June 30, 2008

To Whom It May Concern:

Enclosed please find our portion of the OMB Circular A-133 Audit Report for the fiscal year ended June 30, 2008. You may access a full copy of the audit report and the university's annual financial report at the following web addresses:

- OMB A-133 Federal Audit Report 2008: <http://www.sao.state.ut.us/reports/08-43.pdf>
- Annual Financial Report 2008: <http://www.sao.state.ut.us/reports/08UofU-fs.pdf>

There were no audit findings for individual awards/subawards.

If you have any further questions, please feel free to contact Joni Wigger (801) 581-3743.

Sincerely,

Barbara K. Nielsen
Associate Director
Compliance Accounting & Reporting



STATE OF UTAH

SINGLE AUDIT REPORT

FISCAL YEAR ENDED JUNE 30, 2008

Report No. 08-43

*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

February 18, 2009

The Members of the Legislature of the State of Utah

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

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, 2008. 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:

- Our reports on compliance and on internal control, at the financial statement level and at the major federal program level.
- The Schedule of Expenditures of Federal Awards.
- 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, 2008 and our report thereon, dated December 4, 2008, 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*

Auston G. Johnson
Auston G. Johnson, CPA
Utah State Auditor

TABLE OF CONTENTS

Part II. Findings - Financial Statements Audit (continued)

	<u>State Agency</u>	<u>Type</u>	<u>Page</u>
U.S. DEPARTMENT OF LABOR:			
08-06. Control Weaknesses for Case Monitoring System (see 08-48)	Workforce Services	B	101
08-07. Unsupported Drawdown of Federal Funds (see 08-49)	Workforce Services	B	101
08-08. WIA Internal Control Weaknesses and Noncompliance (see 08-50)	Workforce Services	B,D	101
GENERAL FINDINGS:			
08-09. Inadequate Internal Controls Over Financial Reporting	Admin. Services	A,B	102
08-10. Inadequate Controls Over Statewide Payroll Expenditures (see 08-52)	Admin. Services	B	103
08-11. Noncompliance with Payroll Policy and Separation of Duties Weakness (see 08-54)	Court Administrator	B	103
08-12. Separation of Duties Weakness – SAP Payroll System (see 08-56)	Public Safety	B	103
08-13. Inadequate Internal Controls Over Financial Reporting	Sch. & Inst. Trust Lands	A,B	104
* 08-14. Inadequate Internal Controls Over Financial Reporting	University of Utah	B	105
08-15. Inadequate Controls Over Year-End Cutoff Procedures	University of Utah	B	106
08-16. Inadequate Internal Controls Over Financial Reporting	Workforce Services	A,B	107

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

- E. Material weakness in internal control – major program level.
- F. Significant deficiency of internal control – major program level.
- G. Material or possible material instance of noncompliance – major program level.
- H. 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>
U.S. DEPARTMENT OF AGRICULTURE:			
08-17. Unsupported Drawdown of Federal Funds (see 08-49)	Workforce Services	E,F,H	109
U.S. DEPARTMENT OF EDUCATION:			
08-18. Fraud, Waste, and Abuse of TRIO-Talent Search Funds	College of E. Utah	E,F,G,H	110
08-19. Expenditures Outside the Period of Availability	College of E. Utah	F,H	111
08-20. Inadequate Review of Expenditures	College of E. Utah	F,H	112
08-21. Missing Certification of Effort for Employees Paid from Federal Funds	College of E. Utah	F,H	113
08-22. Noncompliance with Fixed Asset Replacement and Disposal	College of E. Utah	F,H	114
08-23. Inadequate Internal Controls for the GEAR-UP Program	College of E. Utah	F,H	115
08-24. Inadequate Documentation for TRIO Program Disbursements	Dixie College	E,F,G,H	116
08-25. Internal Control Weaknesses and Noncompliance Issues Related to the Vocational Rehabilitation Program	Education/Rehab.	F,H	118
08-26. Inadequate Internal Controls Over Indirect Cost Rate Proposal	Office of Education	F,H	119
08-27. Inadequate Controls for Student Status Confirmation Reports	SL Comm. College	F,H	120
08-28. Internal Control Weakness and Noncompliance Related to the Perkins Loan Program	Southern Utah Univ.	F,H	123
08-29. Inaccurate Line Items in the FISAP Report	Southern Utah Univ.	F,H	124



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, 2008, which collectively comprise the State's basic financial statements, and have issued our report thereon dated December 4, 2008. Our report was modified to include a reference to 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. Other auditors audited the financial statements of the Utah Housing Corporation, the Utah Public Employees Health Program, the University of Utah's Hospital and component units, the Utah State University Research Foundation, certain other college and university foundations, the Dairy Commission, and the Utah State Retirement Systems, as described in our report on Utah's financial statements. This report includes our consideration of the results of the other auditors' testing of internal control over financial reporting and compliance and other matters that are reported on separately by those other auditors. However, this report, insofar as it relates to the results of the other auditors, is based solely on the reports of the other auditors.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the State of Utah's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the basic financial statements, but not for the purpose of expressing an opinion on the effectiveness of the State of Utah's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the State of Utah's internal control over financial reporting.

Our consideration of the internal control over financial reporting was for the limited purpose described in the preceding paragraph and would not necessarily identify all deficiencies in internal control over financial reporting that might be significant deficiencies or material weaknesses. However, as discussed below, we identified certain deficiencies in internal control over financial reporting that we consider to be significant deficiencies.

A control deficiency 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 misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the State's ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles such that there is more than a remote likelihood that a misstatement of the basic financial statements that is more than inconsequential will not be prevented or detected by the State's internal control. We consider the deficiencies described in the accompanying "Schedule of Findings and Questioned Costs" as items No. 08-01 through 08-16 to be significant deficiencies in internal control over financial reporting.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the basic financial statements will not be prevented or detected by the State's internal control.

Our consideration of the internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in the internal control that might be significant deficiencies and, accordingly, would not necessarily disclose all significant deficiencies that are also considered to be material weaknesses. However, of the significant deficiencies described above, we consider items No. 08-02, 08-09, 08-13, and 08-16 to be material weaknesses.

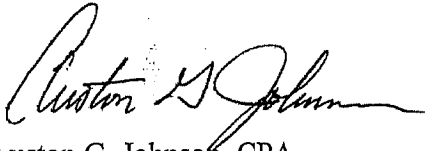
Compliance and Other Matters

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 instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and which are described in the accompanying "Schedule of Findings and Questioned Costs" as items No. 08-02, 08-05, and 08-08.

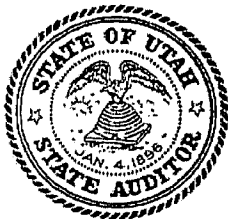
We also noted certain immaterial instances of noncompliance and other matters involving the internal control over financial reporting that we have reported to management of the applicable State agencies and institutions in separate letters.

The State's responses to the findings identified in our audit are described in the accompanying "Schedule of Findings and Questioned Costs." We did not audit the responses, and accordingly, we express no opinion on them.

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.

A handwritten signature in black ink, appearing to read "Auston G. Johnson". The signature is fluid and cursive, with a long horizontal stroke at the end.

Auston G. Johnson, CPA
Utah State Auditor
December 4, 2008



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

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, 2008. 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 No. 08-18, 08-24, 08-37, 08-40 and 08-50 in the accompanying "Schedule of Findings and Questioned Costs," the State of Utah did not comply with requirements regarding allowable activities, allowable costs/cost principles, and eligibility that are applicable to the Workforce Investment Act Cluster (17.258, 17.259, 17.260), the TRIO Cluster (84.042, 84.044), the Children's Health Insurance Program (93.767), and the Title XIX Medicaid Cluster (93.778).

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, because of the effects of the noncompliance described in the preceding paragraph, the State of Utah did not comply, in all material respects, with the requirements referred to above that are applicable to the Workforce Investment Act Cluster (17.258, 17.259, 17.260), the TRIO Cluster (84.042, 84.044), the Children's Health Insurance Program (93.767), and the Title XIX Medicaid Cluster (93.778). Also, in our opinion, the State of Utah complied, in all material respects, with the requirements referred to above that are applicable to each of its other major federal programs for the year ended June 30, 2008.

The results of our auditing procedures also disclosed other instances of noncompliance with those requirements which 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 the 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 the 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, 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 State of Utah's internal control over compliance.

Our consideration of internal control over compliance was for the limited purpose described in the preceding paragraph and would not necessarily identify all deficiencies in the State's internal control that might be significant deficiencies or material weaknesses as defined below. However, as discussed below, we identified certain deficiencies in internal control over compliance that we consider to be significant deficiencies and other deficiencies that we consider to be material weaknesses.

A control deficiency in the State of Utah's internal control over compliance 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 noncompliance with a type of compliance requirement of a federal program on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the State's ability to administer a federal program such that there is more than a remote likelihood that noncompliance with a type of compliance requirement of a federal program that is more than inconsequential will not be prevented or detected by the State's internal control. We consider the deficiencies in internal control over compliance described in the accompanying "Schedule of Findings and Questioned Costs" as items No. 08-17 through 08-29, 08-31 through 08-52, and 08-54 through 08-59 to be significant deficiencies.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material noncompliance with a type of compliance requirement of a federal program will not be prevented or detected by the State's internal control. Of the significant deficiencies in internal control over compliance described in the accompanying "Schedule of Findings and Questioned Costs," we consider items No. 08-17, 08-18, 08-24, 08-37, 08-40, 08-43, 08-44, 08-47, 08-48, 08-49, and 08-50 to be material weaknesses.

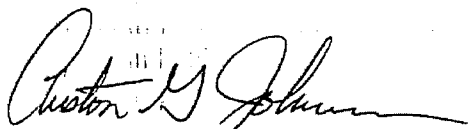
Schedule of Expenditures of Federal Awards

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, 2008, and have issued our report thereon dated December 4, 2008. Our audit was performed for the purpose of forming our opinions on the financial statements that 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 1.54% of the total federal expenditures and 20.2% 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 solely on the reports of the other auditors.

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.

The State's responses to the findings identified in our audit are described in the accompanying "Schedule of Findings and Questioned Costs." We did not audit the responses, and accordingly, we express no opinion on them.

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 5, 2009 - As pertaining to Compliance and Internal Control Over Compliance
December 4, 2008 - 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, 2008

Grant Name	Federal Granting Agency	Federal Catalog#	Federal Award/Contract #	Expenditures	Pass- Through
Pass-Through From Non-State Entities:					
Planning and Program Development — Regis University	CNS	94.007	VARIOUS	3,000	
Subtotal – Salt Lake Community College				13,730,156	59,842
SNOW COLLEGE					
(SFA) Supp. Educ. Opportunity Grants	Dept. of Educ.	* 84.007	P007A074212	82,143	
(SFA) College Work-Study Program	Dept. of Educ.	* 84.033	P033A074212	95,441	
(TRIO) Student Support Services	Dept. of Educ.	* 84.042	P042A050435	339,450	
(TRIO) Talent Search	Dept. of Educ.	* 84.044	P044A020785	52,929	
(TRIO) Upward Bound	Dept. of Educ.	* 84.047	P047A070199	332,540	
(SFA) Pell Grant Program	Dept. of Educ.	* 84.063	P063P072353	2,011,556	
(SFA) Academic Competitiveness Grant	Dept. of Educ.	* 84.375	P375A072353	74,000	
Subtotal – Snow College				2,988,059	0
SOUTHERN UTAH UNIVERSITY					
Rural Development Council	USDA,FS	10.672	VARIOUS	25,670	
USF Centre Expansion Project	HUD	14.250	B-04-SP-UT-0798	440,000	
Bryce Canyon BPS/GIS	DOI,NPS	15.904	VARIOUS	7,737	
Shakespeare Cyrano deBergerac 2008	NFAH	45.024	06-3200-7134	20,000	
NEA's American Communities Shakespeare	NFAH	45.025	VARIOUS	25,000	
(SFA) Supp. Educ. Opportunity Grants	Dept. of Educ.	* 84.007	P007A074213	166,045	
(SFA) College Work-Study Program	Dept. of Educ.	* 84.033	P033A074213	241,695	
(SFA) Perkins Loan Program	Dept. of Educ.	* 84.038	P038A074213	22,053	
(TRIO) Student Support Services	Dept. of Educ.	* 84.042	P042A050878	250,246	
(TRIO) Talent Search	Dept. of Educ.	* 84.044	P044A060385	286,387	
(TRIO) Upward Bound Program	Dept. of Educ.	* 84.047	P047A030982	331,384	
(SFA) Pell Grant Program	Dept. of Educ.	* 84.063	P063P072352	5,869,114	
(SFA) Academic Competitiveness Grant	Dept. of Educ.	* 84.375	P375A072352	22,025	
(SFA) National SMART Grant	Dept. of Educ.	* 84.376	P376S072352	411,041	
Headstart Program	DHHS	93.600	VARIOUS	2,834,992	
Arsenic Contamination Removal	EPA	66.951	VARIOUS	11,100	
Inventory Rare Plants	DOI,NPS	N/A	1360-8761-NNS	24,050	
Preserving Trails History	DOI,NPS	N/A	H-153-00-50006	20,961	
Cedar Breaks Internship Coop	DOI,NPS	N/A	VARIOUS	15,396	
Veterans Reporting	VA	N/A	VARIOUS	1,219	
Mail Services	USPS	N/A	072368-96-X-0364	4,000	
Repository	DOI,BLM	N/A	49-03-GP-353	20,867	
Rural Development Council	USDA	N/A	05-DG-1046000-055	23,025	
Subtotal – Southern Utah University				11,074,007	0
UTAH, UNIVERSITY OF					
Research Grants					
(R&D) Marine Fungi	USDA	* 10.961	5831487040	6,734	
(R&D) NCEP Regional Reanalysis	DOC	* 11.431	NA040AR4310077	(3,315)	
(R&D) Wildfire Modeling	DOC	* 11.609	60NANB7D6144	26,854	
(R&D) Lightweight Formal Methods	DOD	* 12.091	HR00110810013	31,742	
(R&D) Basic and Applied Scientific Res.	DOD	* 12.300	VARIOUS	1,028,653	473,961
(R&D) Military Medical Research & Develop.	DOD	* 12.420	VARIOUS	177,867	
(R&D) Basic Scientific Research	DOD	* 12.431	VARIOUS	255,024	38,859
(R&D) Basic, Applied, and Advanced Res.	DOD	* 12.630	VARIOUS	64,409	20,172
(R&D) Air Force Defense Research Sci.	DOD	* 12.800	VARIOUS	173,470	
(R&D) Mathematical Sciences Grants Program	DOD	* 12.901	H982300710017	8,955	
(R&D) Age of Dinosaurs	DOI,BLM	* 15.224	JSA071004	31,105	

* 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, 2008

Grant Name	Federal Granting Agency	Federal Catalog#	Federal Award/Contract #	Expenditures	Pass- Through
(R&D) Hogup Bar Quadrangle	DOI,USGS	* 15.807	08HQAG0070	3,609	
(R&D) Earthquake Hazards Reduction	DOI,USGS	* 15.807	VARIOUS	30,390	
(R&D) Malaysia	Dept. of State	* 19.405	secaas02gr057jy1072220570h	(9,359)	
(R&D) Engineering Grants	NSF	* 47.041	VARIOUS	724,887	6,681
(R&D) REU SUPP to 58501119	NSF	* 47.047	10B0516816	2,049	
(R&D) Mathematical and Physical Sciences	NSF	* 47.049	VARIOUS	6,362,449	271,391
(R&D) Geosciences	NSF	* 47.050	VARIOUS	885,034	4,229
(R&D) Computer and Information Science and Engineering	NSF	* 47.070	VARIOUS	3,819,453	167,119
(R&D) Biological Sciences	NSF	* 47.074	VARIOUS	3,611,002	721,126
(R&D) Social, Behavioral, and Economic Sciences	NSF	* 47.075	VARIOUS	537,055	
(R&D) CCLI - Digital Outcrop Models	NSF	* 47.076	DUE0736053	10,344	
(R&D) Polar Programs	NSF	* 47.078	VARIOUS	96,608	
(R&D) International Science and Engineering	NSF	* 47.079	VARIOUS	11,275	
(R&D) SDCI HPC	NSF	* 47.080	0CI0721659	23,200	
(R&D) SCERP	EPA	* 66.034	XA83099401	54,540	21,377
(R&D) Ingested Nanoparticles	EPA	* 66.509	RD83333601	94,245	
(R&D) Lung Cell Response To Metals	EPA	* 66.509	RD831723010	96,570	
(R&D) Transport And Deposition Of Me	EPA	* 66.510	X3833619010	102,054	60,785
(R&D) Science Financial Assistance Prgm.	Dept. of Energy	* 81.049	VARIOUS	825,039	
(R&D) Bed Black Liquor Reformer	Dept. of Energy	* 81.079	DEFG2602NT41490	3,818	
(R&D) Renewable Energy Research & Develo	Dept. of Energy	* 81.087	VARIOUS	(978)	
(R&D) Miller - Micro Gas Sensors	Dept. of Energy	* 81.089	DEFC2605NT42440	145,344	
(R&D) Reactor Infrastructure and Ed. Support	Dept. of Energy	* 81.114	VARIOUS	1,363	
(R&D) Structural Health In N-Reactor	Dept. of Energy	* 81.121	DEFG0707ID14848	80,134	
(R&D)(SFA) College Work-Study Program	Dept. of Educ.	* 84.033	P033A074217	246,745	
(R&D) Innovations in Applied Public Health	DHHS	* 93.061	VARIOUS	1,359,230	310,885
(R&D) Dexamethasone	DHHS	* 93.110	5R40MC04298-02-00	61,565	16,648
(R&D) Biological Response to Environmental Health Hazards	DHHS	* 93.113	VARIOUS	466,036	
(R&D) Human Genome Research	DHHS	* 93.172	VARIOUS	111,618	
(R&D) Research Related to Deafness and Communication Disorders	DHHS	* 93.173	VARIOUS	2,529,491	313,972
(R&D) Complementary & Alternative Medicine	DHHS	* 93.213	VARIOUS	271,526	14,894
(R&D) Healthcare Cost, Quality & Outcomes	DHHS	* 93.226	VARIOUS	318,716	53,060
(R&D) Mental Health Research Grants	DHHS	* 93.242	VARIOUS	1,807,931	156,857
(R&D) Commercial Truck Driver Injury	DHHS	* 93.262	5R01OH009155-02	71,469	
(R&D) Drug Abuse Research Programs	DHHS	* 93.279	VARIOUS	2,184,326	69,903
(R&D) Investigations and Technical Asst.	DHHS, CDC	* 93.283	VARIOUS	441,622	248,182
(R&D) Technolog. Innovations to Improve Hlth	DHHS	* 93.286	VARIOUS	3,528,447	471,023
(R&D) Trans-NIH Research Support	DHHS	* 93.310	VARIOUS	565,488	
(R&D) Managing Infant Irritability	DHHS	* 93.361	VARIOUS	787,826	
(R&D) Research Infrastructure	DHHS	* 93.389	VARIOUS	4,035,135	145,397
(R&D) Role of Ceramide In Obesity	DHHS	* 93.390	1R15HL091493-01	51,590	
(R&D) Cancer Cause and Prevention Res.	DHHS	* 93.393	VARIOUS	7,253,917	232,284
(R&D) Cancer Detection and Diagnosis	DHHS	* 93.394	VARIOUS	495,311	
(R&D) Cancer Treatment Research	DHHS	* 93.395	VARIOUS	3,247,346	442,100
(R&D) Cancer Biology Research	DHHS	* 93.396	VARIOUS	984,690	
(R&D) Cancer Centers Support Grants	DHHS	* 93.397	5P30CA042014-20	608,269	
(R&D) Cancer Control	DHHS	* 93.399	VARIOUS	334,660	33,923
(R&D) Cancer Disparities Recruitment	DHHS	* 93.779	1A0CMS300067-01	387,258	95,736
(R&D) Heart and Vascular Diseases Res.	DHHS	* 93.837	VARIOUS	9,618,517	536,699
(R&D) Lung Diseases Research	DHHS	* 93.838	VARIOUS	3,442,970	338,146
(R&D) Blood Diseases and Resources	DHHS	* 93.839	VARIOUS	1,608,857	28,835
(R&D) Arthritis, Musculoskeletal and Skin Diseases Research	DHHS	* 93.846	VARIOUS	2,148,997	417,810
(R&D) Diabetes, Endocrinology & Metabolism	DHHS	* 93.847	VARIOUS	3,406,106	165,531
(R&D) Digestive Diseases and Nutrition	DHHS	* 93.848	VARIOUS	1,860,659	101,928

* 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, 2008

Grant Name	Federal Granting Agency	Federal Catalog#	Federal Award/Contract #	Expenditures	Pass- Through
(R&D) Kidney Diseases, Urology, Hematology	DHHS	* 93.849	VARIOUS	5,129,093	233,685
(R&D) Neurosciences and Neurological Dis.	DHHS	* 93.853	VARIOUS	7,435,699	1,365,952
(R&D) Allergy, Immunology, and Transplant	DHHS	* 93.855	VARIOUS	4,148,081	195,910
(R&D) Microbiology and Infectious Diseases	DHHS	* 93.856	VARIOUS	63,160	12,061
(R&D) Biomedical and Research Training	DHHS	* 93.859	VARIOUS	18,492,981	2,491,432
(R&D) Physical Activity And PFD	DHHS	* 93.864	1R01HD057895-01	32,065	
(R&D) Child Health and Human Development	DHHS	* 93.865	VARIOUS	7,108,586	268,873
(R&D) Aging Research	DHHS	* 93.866	VARIOUS	3,365,368	580,588
(R&D) Vision Research	DHHS	* 93.867	VARIOUS	5,116,699	
(R&D) Familial Component	DHHS	* 93.879	5R01LM009331-02	233,700	
(R&D) Fluorinated Bio-Comps	DHHS	* 93.934	5R03TW00437-06	576	
(R&D) International Research	DHHS	* 93.989	VARIOUS	1,070,098	142,262
(R&D) Department of Agriculture	USDA	* N/A	VARIOUS	130,297	
(R&D) Department of Commerce	DOC	* N/A	VARIOUS	256,931	
(R&D) Department of Defense	DOD	* N/A	VARIOUS	1,643,983	380,008
(R&D) Department of the Interior	DOI	* N/A	VARIOUS	186,378	
(R&D) Department of Veterans Affairs	VA	* N/A	VARIOUS	128,650	
(R&D) Department of Transportation	DOT	* N/A	VARIOUS	919	
(R&D) Nat'l. Aeronautics & Space Admin.	NASA	* N/A	VARIOUS	1,076,334	15,978
(R&D) National Science Foundation	NSF	* N/A	VARIOUS	1,646,915	93,002
(R&D) Veritas Construct and Operations	SI	* N/A	VARIOUS	103,126	
(R&D) SCERP Border Teen Pregnancy	EPA	* N/A	XA83099401	1,616	
(R&D) Department of Energy	Dept. of Energy	* N/A	VARIOUS	6,864,692	269,620
(R&D) Counting and ReCounting Procedures	EAC	* N/A	E4019683EAC0552	5,481	
(R&D) Department of Health & Human Svcs.	DHHS	* N/A	VARIOUS	9,910,518	767,492
Non-Research Grants					
Joint Fire Science Program	USDA	10.652	06CA11046000612JSFP063131	44,668	
Public Telecommunications Facilities Planning	DOC	11.550	VARIOUS	386,020	
Acute Burn Care Telemedicine	DOC	11.552	4960104009	48,666	
NF Site	DOD	12.420	W81XWH0610030	1,042	
Conference Support For Negative	DOD	12.420	W911NF0710267	8,000	
University of Utah Community	HUD	14.511	C0PCUT04625	92,618	
Archaeological Research Design	DOI, BLM	15.224	BCA072004001	4,753	
Urban and SEIS Monitoring	DOI, USGS	15.807	04HQAG0014	2,170	
UMNH Assistance	DOI, NPS	15.929	Y1244040007	758,681	
Low Income Taxpayer Clinic	Treasury/IRS	21.008	VARIOUS	58,099	
Tanner Dance Side-By-Side	NFAH, NEA	45.024	0751008107	39,000	
Conservation Project Support	NFAH, IMLS	45.303	VARIOUS	68,128	
Water Wise Utah	NFAH, IMLS	45.312	LG4006019806	136,742	
Engineering Grants	NSF	47.041	VARIOUS	334,861	
NSF Fellow Alyssa Magleby	NSF	47.047	DGE0238733	7,373	
Mathematical and Physical Sciences	NSF	47.049	VARIOUS	267,862	
Computer and Information Science and Eng.	NSF	47.070	VARIOUS	32,509	
Biological Sciences	NSF	47.074	VARIOUS	(1,564)	
Social, Behavioral, and Economic Sciences	NSF	47.075	VARIOUS	30,280	
Education and Human Resources	NSF	47.076	VARIOUS	865,434	
(SFA) Supp. Educ. Opportunity Grants	Dept. of Educ.	* 84.007	P007A064217/074217	590,888	
NRC Fellowships Program	Dept. of Educ.	84.015	VARIOUS	417,076	
International Studies Global and Local	Dept. of Educ.	84.016	P016A040007	540	
(SFA) College Work-Study Program	Dept. of Educ.	* 84.033	P033A064217/074217	953,746	
(SFA) Perkins Loan Program	Dept. of Educ.	* 84.038	P033A074217	286,681	
(TRIO) Student Support Services	Dept. of Educ.	* 84.042	P042A070797	312,015	
(TRIO) Upward Bound	Dept. of Educ.	* 84.047	P047A070615	409,182	
Indian Education Grants to Local Ed Agencies	Dept. of Educ.	84.060	VARIOUS	564,860	
(SFA) Pell Grant Program	Dept. of Educ.	* 84.063	VARIOUS	12,296,043	
Fund for the Improvement of Education	Dept. of Educ.	84.215	VARIOUS	82,497	
Research in Special Education	Dept. of Educ.	84.324	VARIOUS	9,269	
Spec. Ed—Personnel Children w Disabilities	Dept. of Educ.	84.325	VARIOUS	832,114	45,533
Child Care Access Means Parents in School	Dept. of Educ.	84.335	P335A050094	159,512	

* 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, 2008

Grant Name	Federal Granting Agency	Federal Catalog#	Federal Award/Contract #	Expenditures	Pass- Through
(SFA) Academic Competitiveness Grant	Dept. of Educ.	* 84.375	P375A062349/072349	142,975	
(SFA) National SMART Grant	Dept. of Educ.	* 84.376	P376S062349/072349	1,031,536	
Influenza and Absenteeism	DHHS	93.061	1K01CI000577-01	88,792	
Utah Wins Asist 2010	DHHS	93.088	1ASTWH070006-01-00	153,176	
Utah Model AHEC Program	DHHS	93.107	VARIOUS	294,151	213,713
Maternal and Child Health Consolidated	DHHS	93.110	VARIOUS	905,926	619,900
Human Lung Cell Responses	DHHS	93.113	5K25ES011281-05	140,434	
Emergency Medical Services for Children	DHHS	93.127	VARIOUS	2,445,406	
Interdepartmental Training	DHHS	93.173	5T32DC008553	195,159	
Nursing Workforce Diversity	DHHS	93.178	5D19HP02625-03-00	153,558	
Antibiotic Use Nursing Home	DHHS	93.226	5K08HS014017	145,751	
Regulation Of Synaptic Transmission	DHHS	93.242	VARIOUS	14,569	
Projects of Regional & Natl. Significance	DHHS	93.243	VARIOUS	867,513	
Advanced Educational Nursing	DHHS	93.247	VARIOUS	592,352	
Poison Control	DHHS	93.253	VARIOUS	221,865	
Occupational Safety and Health Program	DHHS	93.262	VARIOUS	1,114,421	
Occup. Safety and Health Training Grants	DHHS	93.263	VARIOUS	18,226	
Enhanced RN Credentials	DHHS	93.265	VARIOUS	202,523	
Drug Free Communities	DHHS	93.276	VARIOUS	87,097	
Drug Abuse Scientist Development Awards	DHHS	93.277	VARIOUS	52,700	
Drug Abuse and Addiction	DHHS	93.279	VARIOUS	277,339	
Technological Innovations to Improve Health	DHHS	93.286	VARIOUS	179,031	
SEPA Conference	DHHS	93.333	1R13RR024901-01	69,242	
Nursing Traineeship	DHHS	93.358	2A10HP00083-08-00	109,600	
Nurse Residency	DHHS	93.359	5D64HP01666-03	17,128	
National Institute of Nursing Research	DHHS	93.361	VARIOUS	45,880	
(SFA) Grad NSL FCC 07/08	DHHS	* 93.364	7824841-07	19,178	
National Center for Research Resources	DHHS	93.389	VARIOUS	2,512,560	
Natural Products Seminar	DHHS	93.393	1R13CA128082-01	9,426	
Ewing's Sarcoma	DHHS	93.396	5K08CA096755-07	1,095	
Cancer Research Manpower	DHHS	93.398	VARIOUS	792,009	
Child Welfare	DHHS	93.648	VARIOUS	456,575	90,195
Heart and Vascular Diseases Research	DHHS	93.837	VARIOUS	516,719	
Lung Disease	DHHS	93.838	VARIOUS	280,862	
Non-Myeloablative Transplants	DHHS	93.839	5K08HL067847-06	13,564	
Genetic Variation in T-Cell	DHHS	93.846	5K23AR050177-05	100,379	
NRSA	DHHS	93.847	VARIOUS	42,683	
IBD Susceptibility	DHHS	93.848	5K23DK069513-04	117,634	
Kidney Diseases, Urology and Hematology	DHHS	93.849	VARIOUS	554,956	
Neurosciences and Neurological Disorders	DHHS	93.853	VARIOUS	485,155	
Fellowship	DHHS	93.854	DGE0238733	74,849	
Allergy, Immunology and Transplantation	DHHS	93.855	VARIOUS	497,898	7,015
Microbiology and Infectious Diseases	DHHS	93.856	VARIOUS	94,284	7,953
Biomedical Research and Training	DHHS	93.859	VARIOUS	554,926	
Child Health and Human Development	DHHS	93.865	VARIOUS	2,552,221	664,155
Geriatric Academic Leadership	DHHS	93.866	1K07AG028403-01A1	68,254	
NRSA Jennifer Ichida	DHHS	93.867	5F32EY015609	47,274	
Medical Library Assistance	DHHS	93.879	VARIOUS	1,321,662	51,060
Primary Care Training	DHHS	93.884	VARIOUS	579,354	
Early Intervention HIV Disease	DHHS	93.918	VARIOUS	379,044	
(SFA) Scholarships Disadvantaged Students	DHHS	* 93.925	1T08HP08193-01	24,750	
Adolescent Family Life Demonstration Projects	DHHS	93.995	5APHPA006020	281,683	
Department of Commerce	DOC	N/A	VARIOUS	48,251	
Peace Corps Recruitment	Peace Corps	N/A	PC068093	2,434	
Department of Agriculture	USDA	N/A	VARIOUS	34,624	
Institute of Museum and Library Services	NFAH, IMLS	N/A	VARIOUS	164,296	
Department of Energy	Dept. of Energy	N/A	VARIOUS	53,177	
NDNP Phase 1	NFAH	N/A	PJ5000305	122,166	
Afghan Prosecutor Training	Dept. of State	N/A	SINLEC08CA0012	95,654	
US NRC Career Fellowship	NRC	N/A	NRC3807698	43,200	

* 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, 2008

Grant Name	Federal Granting Agency	Federal Catalog#	Federal Award/Contract #	Expenditures	Pass- Through
Department of Veterans Affairs	VA	N/A	VARIOUS	397,190	
Dept. of Housing and Urban Development	HUD	N/A	VARIOUS	297,952	
Clinical Faculty Model	DOL	N/A	HG147590560	114,272	
National Aeronautics and Space Admin.	NASA	N/A	VARIOUS	1,010,478	670,581
National Science Foundation	NSF	N/A	VARIOUS	601,675	
Department of the Interior	DOI	N/A	VARIOUS	913,001	
Department of Transportation	DOT	N/A	VARIOUS	842,889	201,303
Department of Defense	DOD	N/A	VARIOUS	1,452,651	918,646
Health-care Infrastructure Improvements	DHHS	* N/A	N/A	99,780,460	
Department of Health and Human Services	DHHS	N/A	VARIOUS	3,253,294	804,646
Pass-Through From Non-State Entities:					
Research Grants					
(R&D) ISO For Recalcitrant Chemicals — University Of New Hampshire	DOC	* 11.419	05936	1,066	
(R&D) 3-D Architecture — University of CA Los Angeles	DOD	* 12.300	P0190GBC15808	(30)	
(R&D) NF Consortium Dev Ops Cntr — University of Alabama at Birmingham	DOD	* 12.420	251558T0706290022	38,353	
(R&D) Basic Scientific Reserach — University of California Davis	DOD	* 12.431	0700159	89,954	
University of Pittsburgh	DOD	* 12.431	4030864	392,742	
University of California Santa	DOD	* 12.431	KK4100	181,112	
(R&D) COLD — Idaho State University	DOD	* 12.910	06348A	17,284	
(R&D) Cheatgrass Habitat — University of California Berkeley	DOI	* 15.808	SA481010598PG	33,524	
(R&D) Snowpack Properties — University of Colorado Boulder	NASA	* 43.002	UCB1542602SP00000057625	9,024	
(R&D) Engineering Grants — University of California Davis	NSF	* 47.041	0600031P018593	24,486	
University of Michigan	NSF	* 47.041	F014268	92,494	
University of Texas at El Paso	NSF	* 47.041	26100720	6,868	
(R&D) Mathematical & Physical Sciences — University of Colorado at Denver	NSF	* 47.049	1536145	63,239	
University of Tennessee	NSF	* 47.049	0R464900103	66,429	
University of Texas Brownsville	NSF	* 47.049	UTB0501	(204)	
Wayne State University	NSF	* 47.049	WSU07080	9,654	
(R&D) Geosciences — Colorado State University	NSF	* 47.050	G30456	46,342	
Oregon Health and Science University	NSF	* 47.050	GSTCN001A7UTAH	91,787	
Oregon State University	NSF	* 47.050	J0968DA	104,765	
Pennsylvania State University	NSF	* 47.050	3312UUNSF5702	1,072	
(R&D) Biological Sciences — J Craig Venter Institute	NSF	* 47.074	TIGR04008	1,707	
University of Arizona	NSF	* 47.074	VARIOUS	141,321	
University of Kansas	NSF	* 47.074	FY2005014	13,516	
University of Missouri Columbia	NSF	* 47.074	C000061002	162,206	
(R&D) Polar Programs — Ohio State University Res. Found.	NSF	* 47.078	GRT0000346460006275	34,720	
University of Nebraska Lincoln	NSF	* 47.078	VARIOUS	31,170	
(R&D) Mailkop Series, Azerbaijan — US Civilian Research & Develop	NSF	* 47.079	AZG22881BA07	3,869	
(R&D) SCERP — Arizona State University	EPA	* 66.034	05593	124,096	
(R&D) Receiving Water Protection — Colorado State University	EPA	* 66.511	G59004	9,865	
(R&D) Conservation Research and Develop. — Ohio State University	Dept. of Energy	* 81.086	P0RF01101905	44,770	
(R&D) Proton Conductors — Clemson University	Dept. of Energy	* 81.087	104975582192095335	99,573	

* 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, 2008

Grant Name	Federal Granting Agency	Federal Catalog#	Federal Award/Contract #	Expenditures	Pass- Through
(R&D) Fossil Energy Research & Develop. —					
New Mexico Institute of Mining	Dept. of Energy	* 81.089	DSRP20	200,684	
University of Kentucky	Dept. of Energy	* 81.089	46900105504	140,226	
University of North Dakota	Dept. of Energy	* 81.089	567	(3,084)	
University of Arizona	Dept. of Energy	* 81.089	Y431394	73,255	
Virginia Polytech Inst.	Dept. of Energy	* 81.089	VARIOUS	131,259	25,532
(R&D) Active Learning Exercises —					
Brigham Young University	Dept. of Energy	* 81.116	050143	13,847	
(R&D) MCH Consolidated Programs —					
March of Dimes Birth Defects Found	DHHS	* 93.110	5U33MC001570600	47,019	
(R&D) EMS for Children —					
University of California Davis	DHHS	* 93.127	VARIOUS	79,895	
Washington University	DHHS	* 93.127	WU0567	(157)	
(R&D) Clinical Decision Rules For ID —					
University of California Davis	DHHS	* 93.136	0600250	96,375	
(R&D) Human Genome Research —					
Jackson Laboratory	DHHS	* 93.172	614588	32,930	
Johns Hopkins University	DHHS	* 93.172	P020000009987	13,108	
(R&D) Deafness & Communication Disorders -					
Mount Sinai School of Medicine	DHHS	* 93.173	VARIOUS	36,170	
Ohio State University Research	DHHS	* 93.173	60005617	4,274	
University of Wisconsin Madison	DHHS	* 93.173	L332290	119,060	
(R&D) Data Analysis for PCB —					
Research Fndn of SUNY	DHHS	* 93.208	1J057662240689	7,800	
(R&D) Prospective Studies —					
University of No Carolina at Chapelhill	DHHS	* 93.242	550598	42,733	
(R&D) Type 2 Diabetes —					
University of Arkansas	DHHS	* 93.243	31709	24,450	
(R&D) CRC Screening—Primary Care —					
University of Illinois at Chicago	DHHS	* 93.261	494903E7007	7,371	
(R&D) Occupational Safety and Health —					
University of Missouri Rolla	DHHS	* 93.262	0009860200000947	82,018	
Univ. of Wisconsin Milwaukee	DHHS	* 93.262	K083640	160,548	
(R&D) Drug Abuse and Addiction —					
University of Colorado at Denver	DHHS	* 93.279	VARIOUS	52,235	
University of Kentucky	DHHS	* 93.279	304806260007259	46,897	
(R&D) Diagnosis Of Duchene Muscular —					
Columbus Children's Research	DHHS	* 93.283	359706	53,883	
(R&D) Technolog. Innovations to Improve Hlth					
Brigham and Womens Hospital	DHHS	* 93.286	149881	214,005	
Cleveland Clinic Foundation	DHHS	* 93.286	015322281301	66,783	
U of No Carolina Chapelhill	DHHS	* 93.286	534590	27,898	
University of Louisville	DHHS	* 93.286	080263	52,919	
University of Michigan	DHHS	* 93.286	F014714	35,992	
University of Washington	DHHS	* 93.286	VARIOUS	51,833	
(R&D) Fatigue & Sleep Quality —					
Fox Chase Cancer Center	DHHS	* 93.361	FCCC16403	62,092	
(R&D) National Center for Research Resourc.					
Cornell University	DHHS	* 93.389	07111294	42,557	
University of CA Los Angeles	DHHS	* 93.389	1580GFD853	75,523	
(R&D) SIMTK Seed Grant —					
Stanford University	DHHS	* 93.390	2076587030501F	29,888	
(R&D) Cancer Cause & Prevention Research -					
Fred Hutchinson Cancer Res Ctr	DHHS	* 93.393	VARIOUS	77,056	
Massachusetts General Hospital	DHHS	* 93.393	VARIOUS	12,650	
Mayo Clinic Rochester	DHHS	* 93.393	VARIOUS	159,975	
Northwestern University	DHHS	* 93.393	0600370FK181261	(12,672)	
University of So California	DHHS	* 93.393	H37789	5,067	
Yale University	DHHS	* 93.393	DJP1082341	24,000	

* 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, 2008

Grant Name	Federal Granting Agency	Federal Catalog#	Federal Award/Contract #	Expenditures	Pass- Through
(R&D) Cancer Detection and Diagnosis —					
Vanderbilt University	DHHS	* 93.394	VUMC33958	41,660	
Washington University St Louis	DHHS	* 93.394	WU0735P0N029571N	628,356	
(R&D) Cancer Treatment Research —					
Fred Hutchinson Cancer Research Ctr.	DHHS	* 93.395	0410531404S0872	(186)	
Mount Sinai School of Medicine	DHHS	* 93.395	VARIOUS	356,595	
National Childhood Cancer Found.	DHHS	* 93.395	VARIOUS	10,249	
University of Arizona	DHHS	* 93.395	Y483301	30,000	
University of Illinois at Chicago	DHHS	* 93.395	0411PAF2005065020500	28,751	
(R&D) Mouse Models Of Human Breast —					
Baylor College of Medicine	DHHS	* 93.396	VARIOUS	57,683	
(R&D) Cancer Control —					
Johns Hopkins Hospital	DHHS	* 93.399	2U01CA089600-05A1	40,813	
University of Colorado at Denver	DHHS	* 93.399	N0FY04024007	10,646	
(R&D) Nociceptors in Persistent Pain —					
University of Pittsburgh	DHHS	* 93.583	1113521	32,802	
(R&D) Heart & Vascular Diseases Res. —					
Baylor College of Medicine	DHHS	* 93.837	22616UTAH	34,599	
Brigham & Womens Hospital	DHHS	* 93.837	1R01HL08522401A1	174,621	
Duke Clinical Research Institute	DHHS	* 93.837	135872	17	
Duke University	DHHS	* 93.837	04SCNIH1061	86,927	
LDS Hospital	DHHS	* 93.837	VARIOUS	147,459	
University of California Davis	DHHS	* 93.837	SUB07001197	104,077	
University of CA at Los Angeles	DHHS	* 93.837	VARIOUS	42,368	
University of Colorado at Denver	DHHS	* 93.837	P01HL48013	67	
University of Medicine & Dentistry	DHHS	* 93.837	R01HL070137	35,086	
(R&D) Lung Diseases —					
Childrens Hospital Philadelphia	DHHS	* 93.838	VARIOUS	(14)	
Educational Development Center	DHHS	* 93.838	5352	15,499	
Oregon State University	DHHS	* 93.838	P0221AA	37,428	
University of Kentucky	DHHS	* 93.838	46925705547	4,002	
University of Pittsburgh	DHHS	* 93.838	00021211122451	16,671	
(R&D) Blood Diseases and Resources —					
Dartmouth College	DHHS	* 93.839	5310095700	(8)	
University of Vermont	DHHS	* 93.839	20560	41,524	
National Childhood Cancer Found.	DHHS	* 93.839	RIDER0501	3,243	
(R&D) Arthritis, Musculoskeletal & Skin —					
Childrens Hospital Regional	DHHS	* 93.846	413820230101	14,271	
Hospital for Special Surgery	DHHS	* 93.846	5R01AR49772	35,235	
University of Iowa	DHHS	* 93.846	VARIOUS	75,171	
University of Pittsburgh	DHHS	* 93.846	1087141	54,081	
(R&D) Diabetes, Digestive, and Kidney —					
George Washington University	DHHS	* 93.847	VARIOUS	35,980	
Oregon Health and Science Univ	DHHS	* 93.847	GPRC00739AU	129,836	
University of Arkansas	DHHS	* 93.847	VARIOUS	36,253	
University of Minnesota	DHHS	* 93.847	Q6437111404	642	
University of Texas SW Med Ctr	DHHS	* 93.847	GM0701230	504,770	
(R&D) Kidney Diseases, Urology, Hematology					
Cleveland Clinic Foundation	DHHS	* 93.849	VARIOUS	55,622	
No Shore Long Island Jewish	DHHS	* 93.849	500325	1,523	
Tufts University	DHHS	* 93.849	5U01DK05386908	63,472	
(R&D) Neurosciences and Neurological —					
Childrens Hospital Philadelphia	DHHS	* 93.853	VARIOUS	7,021	
Mount Sinai School of Medicine	DHHS	* 93.853	COMBIRX69244P0SM9154389	81,954	
Rutgers University	DHHS	* 93.853	1943P0S597938	77,536	
Tourette Syndrome Association	DHHS	* 93.853	PRIMER01NS4002404	(224)	
Univ of No Carolina at Chapelhill	DHHS	* 93.853	550577	69,501	
University of California San Diego	DHHS	* 93.853	P010218584	(680)	
University of Colorado at Denver	DHHS	* 93.853	FY06113001	(805)	
University of Florida	DHHS	* 93.853	UF06059	4,784	

* 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, 2008

Grant Name	Federal Granting Agency	Federal Catalog#	Federal Award/Contract #	Expenditures	Pass- Through
University of Kentucky	DHHS	* 93.853	VARIOUS	27,491	
University of Pittsburgh	DHHS	* 93.853	1084241	70,425	
Yale University School of Medicine	DHHS	* 93.853	A06379	(495)	
(R&D) Allergy, Immunology & Transplantation					
Blood Center of SE Wisconsin	DHHS	* 93.855	81148	198,805	
Boston University	DHHS	* 93.855	79145	80,038	
Echelon Biosciences Inc.	DHHS	* 93.855	R43AI07855401	16,203	
University at Albany SUNY	DHHS	* 93.855	430501063122	8,272	
(R&D) Microbiology & Infectious Disease —					
Colorado State University	DHHS	* 93.856	VARIOUS	686,178	
Duke University	DHHS	* 93.856	139508132600	176,953	
Idaho Technology Inc.	DHHS	* 93.856	VARIOUS	70,077	
University of Massachusetts	DHHS	* 93.856	6048859RFS200122	51,894	
University of Washington	DHHS	* 93.856	176857	29,218	
University of California Santa	DHHS	* 93.856	KK5145	126,873	
(R&D) Biomedical Research —					
Idaho Technology Inc.	DHHS	* 93.859	2403097	16,557	
Oregon Health and Science University	DHHS	* 93.859	VARIOUS	48,292	
University of California Davis	DHHS	* 93.859	06002896UT	59,388	
University of Wisconsin Madison	DHHS	* 93.859	P638772144MZ82	87,163	
(R&D) Child Health & Human Development —					
Brigham and Womens Hospital	DHHS	* 93.865	155501	102,924	
Childrens Hospital Washington	DHHS	* 93.865	79280412	62,943	
Childrens Mercy Hospital Kansas	DHHS	* 93.865	050007	3,892	
John Hopkins University	DHHS	* 93.865	2000107743	44,585	
Univ of No Carolina at Chapelhill	DHHS	* 93.865	550298	95,909	
University of Michigan	DHHS	* 93.865	VARIOUS	1,286	
University of Washington	DHHS	* 93.865	275670	(296)	
(R&D) Aging Research —					
California Pacific Med. Ctr. Res.	DHHS	* 93.866	2803204S019	92,390	
N Cal Institute for Research & Education	DHHS	* 93.866	WEINER000854	75,586	
University of Medicine and Dentistry	DHHS	* 93.866	VARIOUS	14,709	
University of Wisconsin Madison	DHHS	* 93.866	X279403	45,299	
(R&D) Vision Research —					
Johns Hopkins University	DHHS	* 93.867	VARIOUS	81,315	
University of Cincinnati	DHHS	* 93.867	VARIOUS	144,008	
University of Minnesota	DHHS	* 93.867	S4856207101	193,379	
University of Texas at Houston	DHHS	* 93.867	VARIOUS	21,538	
(R&D) Venous Thromboembolism —					
University of Vermont	DHHS	* 93.869	11612	(147)	
(R&D) Reg Of Endothelial No Synthase —					
Emory University	DHHS	* 93.944	526535G1	29,376	
(R&D) California Scorp Study —					
Cal Poly Corporation	USDA	* N/A	0801249205	2,189	
(R&D) Department of Defense —					
Battelle Science & Technology	DOD	* N/A	TCN07248	49,978	
CH2M Hill Ltd	DOD	* N/A	VARIOUS	59,812	
Electro-Biology Inc	DOD	* N/A	PID2502235	354,643	
EOIR Technologies	DOD	* N/A	G6009273	12,035	
Hampton University	DOD	* N/A	W911NF0610321	16,848	
Iavo Research And Scientific	DOD	* N/A	VARIOUS	65,067	
Johns Hopkins University	DOD	* N/A	908164	1,461,096	347,971
Materials and Systems Research	DOD	* N/A	20072	28,481	
Ohio State University Research	DOD	* N/A	RF01058039	9,624	
Pennsylvania State University	DOD	* N/A	3226UUUSA0002	24,901	
Physical Optics Corp	DOD	* N/A	10005933	7,020	
Praxair Inc	DOD	* N/A	10001708	68,238	
Ripple LLC	DOD	* N/A	VARIOUS	37,831	
Scientific Assessment Technology	DOD	* N/A	10006206	60,074	
Southern Methodist University	DOD	* N/A	G000753	99,451	

* 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, 2008

Grant Name	Federal Granting Agency	Federal Catalog#	Federal Award/Contract #	Expenditures	Pass- Through
Stirling Dynamics Inc	DOD	* N/A	SDI142SC001	(9,974)	
TDA Research Inc	DOD	* N/A	UTAH0701	104,781	
Terahertz Device Corp	DOD	* N/A	PID2506080	(57)	
The Geneva Foundation	DOD	* N/A	S2006USAMRMC04	81,650	
Universal Technology Corp	DOD	* N/A	06S508024C1	133,602	
Reaction Engineering Intl	DOD	* N/A	45001	9,974	
University of Colorado At Boul	DOD	* N/A	0000062895	9,688	
University of Kentucky	DOD	* N/A	UKRF304810387608160	28,375	
University of Pittsburgh	DOD	* N/A	0001689	179,447	
University of Texas At Brownsv	DOD	* N/A	UTB0502	17,097	
Useful Bias Inc	DOD	* N/A	10004069	15,000	
Wasatch Molecular Inc.	DOD	* N/A	VARIOUS	27,618	
(R&D) WICHI: Documentation, Description — Eastern Michigan University	NFAH	* N/A	VARIOUS	51,932	
(R&D) Preformulation Studies — Conrad	Dept. of State	* N/A	MC07447	180,878	
(R&D) Department of Transportation — Iowa State University	DOT	* N/A	VARIOUS	150,229	
North Dakota State University	DOT	* N/A	VARIOUS	181,848	
Split Engineering Inc	DOT	* N/A	PID10002092	6,827	
University of Arizona	DOT	* N/A	Y480589	15,330	
(R&D) Nat'l. Aeronautics & Space Admin — University of Georgia	NASA	* N/A	RR1751903504468	25,804	
Univ of California Santa Barabara	NASA	* N/A	VARIOUS	19,935	
ATK Aerospace Composite Struct	NASA	* N/A	VARIOUS	104,681	
NASA Jet Propulsion Laboratory	NASA	* N/A	VARIOUS	487,218	
Space Telescope Science Instit	NASA	* N/A	HSTG01054309A	5,896	
(R&D) National Science Foundation — Adelphi University	NSF	* N/A	DUE0618543	177	
Chemica Technologies LLC	NSF	* N/A	0450618	36,025	
Incorporated Research Inst Seismology	NSF	* N/A	48004	(25)	
Materials and Systems Research	NSF	* N/A	200701	9,023	
Newpath Research LLC	NSF	* N/A	VARIOUS	74,122	
Northern Illinois University	NSF	* N/A	80521	11,498	
Optema Development Corp	NSF	* N/A	VARIOUS	95,578	
Unavco Inc	NSF	* N/A	045397505	13,532	
University Corp For Atmospheric	NSF	* N/A	S0657985	1,951	
University of Guam	NSF	* N/A	0646896	3,057	
University of Rochester	NSF	* N/A	413638G	62,492	
(R&D) Planning Study — Health Effects Institute	EPA	* N/A	4741RFA051B061	6,236	
(R&D) Department of Energy — American Iron and Steel Instit	Dept. of Energy	* N/A	TRP99530403C	39,358	
Automotive Composites Consortium	Dept. of Energy	* N/A	VARIOUS	89,683	
Battelle Science & Technology	Dept. of Energy	* N/A	14611 8272	35,350	
DOE Lawrence Livermore Nationa	Dept. of Energy	* N/A	VARIOUS	2,990,008	98,270
DOE National Renewable Energy	Dept. of Energy	* N/A	XXL54420509	143,116	28,211
DOE Pacific Northwest National	Dept. of Energy	* N/A	1066518938	3,614	
Eriez Manufacturing Company	Dept. of Energy	* N/A	PID2404100	34	
Golder Associates Inc	Dept. of Energy	* N/A	DEFG2602NT154514	15,623	
Materials and Systems Research	Dept. of Energy	* N/A	200603	123,727	
New Mexico State University	Dept. of Energy	* N/A	707582874H	21,269	
Reaction Engineering Intl	Dept. of Energy	* N/A	2404004	10,618	
Thermochem Recovery Intl	Dept. of Energy	* N/A	100001540	16,036	
US Automotive Materials Partners	Dept. of Energy	* N/A	061470	2,287	
Washington Savannah River Comp	Dept. of Energy	* N/A	AC493990	216,702	73,219
(R&D) Health and Human Services — Adelphi University	DHHS	* N/A	618543	4,446	
Beaumont Hospital	DHHS	* N/A	100152952	(35)	
Blood Center of SE Wisconsin	DHHS	* N/A	HHSN266200500032C	40,412	

* 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, 2008

Grant Name	Federal Granting Agency	Federal Catalog#	Federal Award/Contract #	Expenditures	Pass- Through
Booz-Allen-Hamilton Inc	DHHS	* N/A	VARIOUS	173,431	
Brigham & Womens Hospital	DHHS	* N/A	101605	22,864	
Brigham Young University	DHHS	* N/A	040126	7,133	
Christopher Reeve Paralysis Foundation	DHHS	* N/A	U10CCU2203679	1,763	
Cleveland Clinic Foundation	DHHS	* N/A	VARIOUS	8,994	
Clever Systems Inc	DHHS	* N/A	PID2505066	18,320	
Ei Spectra Llc	DHHS	* N/A	P006009	61,778	
Idaho Technology Inc	DHHS	* N/A	VARIOUS	194,591	
Imquest Biosciences Inc	DHHS	* N/A	67047B	166,807	
Jackson Laboratory	DHHS	* N/A	VARIOUS	98,113	
Jaeb Center for Health Research	DHHS	* N/A	U10EY11751	3,236	
Lajolla Institute For Allergy	DHHS	* N/A	P01AI58105-04	309,518	
LDS Hospital	DHHS	* N/A	HHSN26820042521C	68,002	
Massachusetts General Hospital	DHHS	* N/A	N01PC5504940	122,611	
Mimosa Acoustics Inc	DHHS	* N/A	PID2404120	44,144	
National Childhood Cancer Foundation	DHHS	* N/A	VARIOUS	350,425	
New York Blood Center	DHHS	* N/A	VARIOUS	155,427	
Oregon State University	DHHS	* N/A	P0207AA	(150)	
Purdue University	DHHS	* N/A	2101000040150070047020'	31,527	
Queensland Institute of Medical Reseach	DHHS	* N/A	PID10001226	30,247	
Spectrotek LC	DHHS	* N/A	PID9711006	(3,064)	
Tourette Syndrome Association	DHHS	* N/A	PRIMEU01NS040024	137,294	
University of California Irvin	DHHS	* N/A	VARIOUS	22,540	
University of Pittsburgh	DHHS	* N/A	104407	851	
Vestan Inc	DHHS	* N/A	01AMEND1	84,450	
Winprobe Corp	DHHS	* N/A	VARIOUS	25,973	
Non-Research Grants					
Western Waters Digital Library —					
Colorado State University	NFAH	45.149	G10101	41,974	
Acute Lung Injury SCCOR —					
University of Michigan	DHHS	93.838	3000874570	213,914	
INTE Tech & Design —					
University at Buffalo	Dept. of Educ.	84.116	R452055	1,675	
New Jersey Caring Schools Incl. —					
Rutgers University	Dept. of Educ.	84.215	VARIOUS	68,813	
Leadership Preparation —					
Oregon State University	Dept. of Educ.	84.325	ED068AA	(483)	
Gear Up —					
Granite School District	Dept. of Educ.	* 84.334	04009	33,677	
Maternal and Child Health Consolidated —					
Mountain States Genetic Found	DHHS	93.110	10002615	51,635	
Texas Health Institute	DHHS	93.110	VARIOUS	35,407	
University of Colorado at Denver	DHHS	93.110	VARIOUS	54,428	
University of Oklahoma	DHHS	93.110	0RARV2007110407	4,948	
Cervical Spine Injury —					
Washington University St Louis	DHHS	93.127	VARIOUS	15,105	
AIDS Education and Training—					
University of Colorado at Denver	DHHS	93.145	VARIOUS	153,333	
Biomedical Research and Research Training -					
Applied Medical Visualizations	DHHS	93.859	VARIOUS	128,198	
Drug Abuse Research Programs —					
National Development Res. Inst.	DHHS	93.279	117	43,198	
Virginia Commonwealth University	DHHS	93.279	PT096151SC100142	(7,035)	
Hemophilia Complications —					
University of Colorado at Denver	DHHS, CDC	93.283	VARIOUS	105,063	
Cancer Treatment —					
John Wayne Cancer Insititute	DHHS	93.395	CA29605	24,498	
National Childhood Cancer Foundation	DHHS	93.395	VARIOUS	26,986	

* 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, 2008

Grant Name	Federal Granting Agency	Federal Catalog#	Federal Award/Contract #	Expenditures	Pass- Through
Cancer Control —					
Natl. Surgical Adjuvant Breast Bowel Project	DHHS	93.399	VARIOUS	40,622	
Southwest Oncology Group	DHHS	93.399	CA37429SW0GS0437	7,651	
Heart and Vascular Disease —					
National Marrow Donor Program	DHHS	93.837	00012430	7,255	
University of Miami	DHHS	93.837	66263A	646	
Extramural Neurosciences Disorders—					
Childrens Hospital Medical Center	DHHS	93.853	VARIOUS	19,779	
Mayo Clinic Rochester	DHHS	93.853	2R01NS03998706	902	
Yale University School of Medicine	DHHS	93.853	A06760M08299	14,438	
Child Health and Human Development —					
Childrens Hospital Washington	DHHS	93.865	83980803	4,053	
Univ of California San Francisco	DHHS	93.865	4110SC	13,481	
Home-Based Assessment —					
University of California San Diego	DHHS	93.866	ADC030	102	
FECD Genetics Study —					
Case Western Reserve University	DHHS	93.867	RES502095	1,960	
Interim Group Services —					
Salt Lake County Substance Abuse	DHHS	93.959	AL05505C1	87,447	
CPC Plant Profiles —					
Center For Plant Conservation	USDA	N/A	PID10005417	500	
Department of Defense —					
Academy of Applied Science	DOD	N/A	PID10005740	25,000	
Aerospace Testing Alliance	DOD	N/A	ATA0748	21,715	
Institute of International Education	DOD	N/A	U634003W9137B070064UTAH	113,181	
Kennametal Inc	DOD	N/A	PID2509022	75,534	
L-3 Communications	DOD	N/A	N0042105C0009	15,182	
National Marrow Donor Program	DOD	N/A	577RITN	3,310	
Select Engineering Services	DOD	N/A	SES1309	10,000	
Southern Methodist University	DOD	N/A	G000686	9,633	
Seeds Of Success —					
Center for Plant Conservation	DOI	N/A	PS2108075	21,078	
Visions —					
Colors of Success Inc.	DOL	N/A	10001278	7,182	
Fellowships —					
International Research & Exchanges Board	Dept. of State	N/A	VARIOUS	75,667	
Natl Foundation on the Arts and Humanities —					
Utah Humanities Council	NFAH	N/A	VARIOUS	12,241	
National Science Foundation —					
Ionic Systems	NSF	N/A	0752	15,718	
University Corp for Atmospheric	NSF	N/A	S0756297	14,000	
University of Arizona	NSF	N/A	Y432190	2,150	
Sandia Grad Student Proj Pigg —					
Sandia National Laboratories	Dept. of Energy	N/A	751823	23,220	
Department of Education —					
Association for Institutional	Dept. of Educ.	N/A	VARIOUS	1,400	
Centro De La Familia De Utah	Dept. of Educ.	N/A	PID2403012	595	
Mathematica Inc	Dept. of Educ.	N/A	613604069	36,472	
Department of Health and Human Svcs —					
American College of Radiology	DHHS	N/A	VARIOUS	157,046	
American College of Surgeons	DHHS	N/A	ACSCONTRACT1	28,008	
American Medical Student Assoc	DHHS	N/A	PID2312059	25,648	
American Society of Clinical	DHHS	N/A	U47CCU524902	7,058	
Applied Medical Visualizations	DHHS	N/A	10001458	46,406	
Benaroya Research Institute	DHHS	N/A	3215.05	35,960	
Childrens Hospital of Los Angeles	DHHS	N/A	TACL	13,984	
Childrens Hospital Philadelphia	DHHS	N/A	206620304	8,515	
Ctr Intl Blood & Marrow Transp	DHHS	N/A	PID2406061	(250)	
Emmes Corp	DHHS	N/A	VARIOUS	20,236	
George Washington University	DHHS	N/A	TRIALNETSITE502	50,184	

* 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, 2008

Grant Name	Federal Granting Agency	Federal Catalog#	Federal Award/Contract #	Expenditures	Pass- Through
Institute for Genomic Research	DHHS	N/A	VARIOUS	68,099	
Intl Development & Resources	DHHS	N/A	IDR26305PBN0018GSLC00	489	
Intl Society of Travel Medicine	DHHS	N/A	PID2312124	2,949	
Mayo Clinic Rochester	DHHS	N/A	VARIOUS	4,615	
Mount Sinai School of Medicine	DHHS	N/A	R01HL07198801A1	124	
National Youth Sports Corp	DHHS	N/A	06053	9,852	
New England Research Inc	DHHS	N/A	VARIOUS	84,384	
R&D Systems	DHHS	N/A	10003218	124,322	
Saint Louis University	DHHS	N/A	208141039	54,912	
Salt Lake County Substance Abuse	DHHS	N/A	AL04517C	3,804	
Southwest Oncology Group	DHHS	N/A	F018920	116,050	
University of Alabama At Birmingham	DHHS	N/A	060059	9,562	
University of California Los Angeles	DHHS	N/A	5415SJB349	40,343	
University of Cincinnati Medical	DHHS	N/A	CEL420	4,410	
University of Michigan	DHHS	N/A	3000673010	1,718	
University of Oklahoma	DHHS	N/A	20042161CACCTC30348	1,838	
University of Pittsburgh	DHHS	N/A	9000613PROJECT1132911	8,134	
Walsh Group	DHHS	N/A	PID2310103	(2,003)	
Fellow K. V. Nguyen — Vietnam Education Foundation	VA	N/A	F0619M	54,668	
Subtotal — University of Utah				322,333,021	17,664,279

UTAH STATE UNIVERSITY

Research Grants					
(R&D)(SE) Special Education Grants to States	Dept. of Educ.	* 84.027	VARIOUS	146,361	
(R&D)(SFA) College Work-Study Program	Dept. of Educ.	* 84.033	VARIOUS	67,309	
(R&D) Centers for Independent Living	Dept. of Educ.	* 84.132	VARIOUS	28,075	
(R&D) Natl. Institute on Disability & Rehab	Dept. of Educ.	* 84.133	VARIOUS	225	
(R&D)(SE) Special Education Preschool	Dept. of Educ.	* 84.173	VARIOUS	18,262	18,262
(R&D) Ed Research, Develop & Dissemination	Dept. of Educ.	* 84.305	VARIOUS	23,196	2,781
(R&D) Ed Research, Develop & Dissemination	Dept. of Educ.	* 84.305	R305M050003(051368)	173,491	
(R&D) Special Ed—Personnel Preparation	Dept. of Educ.	* 84.325	VARIOUS	5,353	
(R&D) Special Ed—Tech & Media Services	Dept. of Educ.	* 84.327	H327A070057 (070248)	165,548	
(R&D) Agency for International Development	AID	* N/A	VARIOUS	243,743	243,743
(R&D) Idaho National Engineering & Enviro.	Dept. of Energy	* N/A	VARIOUS	(52)	
(R&D) Science	Dept. of Energy	* N/A	VARIOUS	3,689	
(R&D) Sandia National Laboratory	Dept. of Energy	* N/A	VARIOUS	20,107	
(R&D) Oak Ridge National Laboratory	Dept. of Energy	* N/A	VARIOUS	61,964	
(R&D) Department of Energy	Dept. of Energy	* N/A	DE-FC07-05ID14670 (041760)	102,295	
(R&D) Science	Dept. of Energy	* N/A	DE-FG02-06ER64277 (061743)	105,964	
(R&D) Department of Energy	Dept. of Energy	* N/A	DE-FG02-04ER54746 (041035)	122,886	
(R&D) Department of Energy	Dept. of Energy	* N/A	789817	183,203	
(R&D) Department of Energy	Dept. of Energy	* N/A	728647	190,182	
(R&D) Department of Energy	Dept. of Energy	* N/A	VARIOUS	252,772	(5,031)
(R&D) Department of Energy	Dept. of Energy	* N/A	DE-FG48-05R810736 (051650)	290,729	
(R&D) Department of Energy	Dept. of Energy	* N/A	694741	305,794	
(R&D) Department of Energy	Dept. of Energy	* N/A	696037	2,916,492	
(R&D) Institute on Alcohol Abuse/Alcoholism	DHHS	* N/A	VARIOUS	(33,351)	
(R&D) National Institute of Health	DHHS	* N/A	VARIOUS	(2,818)	
(R&D) Institute Neurological Disorders Strokes	DHHS	* N/A	VARIOUS	28	
(R&D) Centers for Disease Control & Prevent.	DHHS	* N/A	VARIOUS	12,135	
(R&D) Admin. on Children and Families	DHHS	* N/A	VARIOUS	28,719	
(R&D) Institute on Deafness Comm. Disorders	DHHS	* N/A	VARIOUS	41,000	
(R&D) Institute of Environmental Health Sci.	DHHS	* N/A	VARIOUS	42,067	
(R&D) National Center for Injury Prevention	DHHS	* N/A	VARIOUS	49,374	
(R&D) Institute on Aging	DHHS	* N/A	VARIOUS	71,014	71,014
(R&D) Admin. on Children, Youth & Families	DHHS	* N/A	VARIOUS	86,569	
(R&D) Institute of General Medical Sciences	DHHS	* N/A	VARIOUS	100,267	100,267

* 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 II. FINDINGS – FINANCIAL STATEMENTS AUDIT

GENERAL FINDINGS

In conclusion, we agree there needs to be a change in the methodology used to estimate the royalty accrual and have worked extensively with the field auditors to come to an agreement on a new methodology to be used in the future.

Contact Person: Lisa Y. Schneider, Finance Director, (801) 538-5100

Correction Date: Completed

08-14. INADEQUATE INTERNAL CONTROLS OVER FINANCIAL REPORTING (University of Utah)

CFDA Number and Title: N/A

Federal Award Number: N/A

Questioned Costs: N/A

Pass-through Entity: N/A

The University of Utah did not have adequate internal controls to ensure that all transactions were properly captured and recorded in the appropriate fiscal year and that the financial statements were properly prepared in accordance with generally accepted accounting principles. As a result, several significant audit adjustments were proposed during our audit to properly present the University's financial activities and balances in the financial statements.

Management is responsible for establishing internal controls and procedures to accurately capture and record transactions and for the preparation and accuracy of the University's financial statements.

Recommendation:

We recommend that the University improve its internal controls over financial reporting to ensure that all transactions are captured and recorded in the proper accounting period and that the financial statements properly present the University's financial activities and balances in conformity with generally accepted accounting principles.

University's Response:

We will continue to strengthen our internal controls over year end financial statement preparation, within constraints of available staff resources. Subsequent to year end, a new position (Manager of Financial Reporting) was created to monitor overall financial activity

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

PART II. FINDINGS – FINANCIAL STATEMENTS AUDIT

GENERAL FINDINGS

on an interim basis and to focus on improving documentation and analysis of year end procedures. While we should begin to see the impact of this staffing change next fiscal year end, we are extremely concerned about the impact to the institution of imminent budget cuts that will likely reduce staffing levels not only within our own organization, but in the colleges and departments. Those impacts, beyond our control, may offset the benefits of adding a new resource.

Contact Person: Theresa Ashman, Controller, (801) 581-5077

Anticipated Correction Date: June 30, 2009

08-15. INADEQUATE CONTROLS OVER YEAR-END CUTOFF PROCEDURES (University of Utah)

CFDA Number and Title: N/A

Federal Award Number: N/A

Questioned Costs: N/A

Pass-through Entity: N/A

The University of Utah does not have adequate internal control over procedures to properly cut off year-end expenditures and accrue related liabilities. In a sample of 45 disbursements made after June 30, 2008, 8 (17.7%) were for obligations incurred in fiscal year 2008 that were not properly recorded as liabilities at June 30, 2008. In accordance with generally accepted accounting principles, costs incurred in fiscal year 2008 but paid in fiscal year 2009 should be recorded as expenses and liabilities at June 30, 2008.

In addition, University procedures require that disbursements made in August which exceed \$50,000 be brought to the attention of the Associate Director of Financial Accounting and Reporting (Associate Director) so that he can determine whether or not a liability should be recorded in the prior fiscal year. Six of the 8 errors noted above were related to disbursements that exceeded \$50,000. However, accounts payable personnel did not notify the Associate Director, and as a result, expenses and liabilities at June 30, 2008 were understated. Improper recording of liabilities may result in material misstatements on the University's financial statements.

Recommendation:

We recommend that the University implement effective procedures and controls to properly cut off year-end expenditures and accrue related liabilities.

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

PART II. FINDINGS – FINANCIAL STATEMENTS AUDIT

GENERAL FINDINGS

University's Response:

In the prior year, the cutoff errors originated primarily with the central Accounts Payable department. The items identified during this year's audit primarily arose from a decentralized payables operation. We will continue to work with all areas processing payables to assure staff understand the requirements. We will also implement better monitoring within General Accounting to identify potential cutoff issues that may be missed in a manual review.

*Contact Person: Steve Allen, Associate Director – Financial Accounting and Reporting,
(801) 581-8826*

Anticipated Correction Date: June 30, 2009

08-16. INADEQUATE INTERNAL CONTROLS OVER FINANCIAL REPORTING (Utah Department of Workforce Services)

CFDA Number and Title: N/A

Federal Award Number: N/A

Questioned Costs: N/A

Pass-through Entity: N/A

DWS did not have adequate internal controls to ensure that financial information for the Unemployment Compensation Fund (UCF) was properly prepared in accordance with generally accepted accounting principles. As a result, significant audit adjustments to receivables, revenues, and payables in the UCF were required to properly present the UCF's financial position and results of operations in the State's basic financial statements.

Management is responsible for the preparation and accuracy of the Department's financial reporting and for establishing internal controls and procedures to accurately capture and record transactions.

Recommendation:

We recommend that DWS establish internal controls to ensure that financial activity of the UCF is properly reported in conformity with generally accepted accounting principles.

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS FOR YEARS PRIOR TO THE YEAR ENDED JUNE 30, 2008

U.S. DEPARTMENT OF DEFENSE

Year	Finding	Status of Finding and Questioned Costs
2005	05-07	<p>Finding: <u>Allowable Costs in Contract Termination</u> (Utah State University Research Foundation)</p> <p>Status: Implemented – corrective action taken.</p> <p>Action: The federal contracting agency awarded all termination costs to the Foundation. No costs were determined to be unallowable.</p>
2007	07-17	<p>Finding: <u>Errors in Federal Draws</u> (Utah National Guard)</p> <p>Status: Implemented – corrective action taken.</p>
2007	07-18	<p>Finding: <u>Noncompliance with Payroll Policy</u> (Utah National Guard)</p> <p>Status: Implemented – corrective action taken.</p>
2007	07-19	<p>Finding: <u>Lack of Internal Control for Suspension and Debarment Compliance</u> (Utah National Guard)</p> <p>Status: Partially implemented.</p> <p>Action: The Utah National Guard has coordinated with the Commercial Real Estate Manager for the State Division of Facilities Construction and Management (DFCM) to ensure Suspension and Debarment language is being added to the Lease Agreements. Suspension and Debarment language is being added to existing contracts when contracts are renewed. All existing contracts should be update by June 1, 2009.</p> <p>Completion Date: June 1, 2009 Contact Person: Todd Valline, Utah National Guard State Resource Manager, (801) 523-4455</p>
2007	07-20	<p>Finding: <u>Inadequate Internal Control Resulting in Excessive Amounts Billed to Granting Agencies</u> (University of Utah) *</p> <p>Status: Implemented – corrective action taken.</p>

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS FOR YEARS PRIOR TO THE YEAR ENDED JUNE 30, 2008

U.S. DEPARTMENT OF EDUCATION (continued)

Year	Finding	Status of Finding and Questioned Costs
2007	07-43	<p>Finding: <u>Inadequate Documentation</u> (University of Utah) *</p> <p>Questioned Costs: \$ 64 Subsequent alternative documentation was provided and the University of Utah does not consider this a questioned cost. No waiver of the questioned cost has been received from the Department of Education.</p> <p>Status: Implemented – corrective action taken.</p>
2007	07-44	<p>Finding: <u>Inadequate Internal Controls Related to Perkins Loan Repayments</u> (Utah State University)</p> <p>Status: Partially corrected. Repeated in fiscal year 2008, see finding 08-31.</p> <p>Action: A manual review process was implemented on a semester basis as noted in the original corrective action plan. It was determined by the University that the manual process did not adequately resolve the issue. Subsequent to June 30, 2008, the University implemented an automated process which provides adequate review and the needed internal controls.</p> <p>Completion Date: Original action plan was completed in January 2008. Automated process noted above was completed in July 2008.</p> <p>Contact Person: Brent Sorenson, Manager, Cahier's Office, (435) 797-1426</p>
2007	07-45	<p>Finding: <u>Internal Control Weaknesses and Noncompliance Related to the Perkins Loan Program</u> (Utah Valley State College)</p> <p>Status: Implemented – corrective action taken.</p>
2007	07-46	<p>Finding: <u>Inadequate Documentation</u> (Utah Valley State College)</p> <p>Questioned Costs: \$6,300 Utah Valley State College has not been requested to repay questioned cost.</p> <p>Status: Implemented – corrective action taken.</p>

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS FOR YEARS PRIOR TO THE YEAR ENDED JUNE 30, 2008

U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (continued)

Year	Finding	Status of Finding and Questioned Costs
2007	07-61	<p>Finding: <u>Internal Control Weaknesses and Allegations of Fraud</u> (Utah Department of Human Services)</p> <p>Questioned Costs: \$ 6,293 The Utah Department of Human Services adjusted \$6,293 of the total questioned cost of \$13,326 on the ACF-IV-E-1 report for the quarter ending June 30, 2008.</p> <p> \$ 7,033 The Department of Health repaid \$7,033 questioned costs for the Department of Human Services on the CMS 64 report for the quarter ending June 2008.</p> <p>Status: Implemented – corrective action taken.</p>
2007	07-62	<p>Finding: <u>Unallowable Expenditures – Title IV-E Foster Care and Adoption Assistance</u> (Utah Department of Human Services)</p> <p>Questioned Costs: \$2,224 The Utah Department of Human Services adjusted the \$2,224 of questioned cost on the ACF-IV-E-1 report for the quarter ending June 30, 2008.</p> <p>Status: Implemented – corrective action taken.</p>
2007	07-63	<p>Finding: <u>Inadequate Internal Control Resulting in Excessive Amounts Billed to Granting Agencies</u> (University of Utah) *</p> <p>Questioned Costs: \$18,980 The invoice is supported by final actual expenses and no repayment is required. The University of Utah does not consider this a questioned cost and a management decision has not been received from the National Childhood Cancer Foundation.</p> <p>Status: Implemented – corrective action taken.</p>

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS FOR YEARS PRIOR TO THE YEAR ENDED JUNE 30, 2008

GENERAL FINDINGS (continued)

Year	Finding	Status of Finding and Questioned Costs
2007	07-78	<p>Finding: <u>Reserves in Excess of Federal Guidelines</u> (Utah Department of Technology Services)</p> <p>Questioned Costs: The Utah Department of Technology Services (DTS) has followed the corrective action plan outlined for the elimination of excess capital reserve balance by June 30, 2008. The capital reserve balance complies with federal guidelines as of June 30, 2008.</p> <p>Status: Implemented.</p>
2007	07-79	<p>Finding: <u>Cash Reserves in Excess of Federal Guidelines</u> *</p> <p>(University of Utah)</p> <p>Questioned Costs: \$ 8,887,953 (The auditor elected to not list this amount as questioned costs; however, the federal cognizant listed the excess cash reserves for self-insurance programs as questioned costs and recommended that procedures be followed so that the cash reserves are not in excess.)</p> <p>The University of Utah is pursuing a plan per agreement with the Division of Cost Allocation (DCA) to reduce the reserve amount for the self-insured medical insurance fund to be within Federal guidelines.</p> <p>Status: In process.</p> <p>Action: Actions taken during the past year reduced the reserves. However, the reserve balance at June 30, 2008, did not satisfy the DCA. The University will be following the next actuary study recommendation. This study should be completed in early 2009. Criteria for appropriate reserves will be used in determining rates. This along with appropriate actions will reduce the reserve balance to an acceptable level. The DCA letter dated October 28, 2008, has agreed to allow the University of Utah until June 30, 2010, to obtain an actuary study and complete its plans to eliminate the excess fund balance.</p> <p>Completion Date: June 30, 2010.</p> <p>Contact Person: Jeffrey West, Associate Vice President, (801) 581-7520</p>
2007	07-80	<p>Finding: <u>Untimely Subrecipient Monitoring</u> *</p> <p>(University of Utah)</p> <p>Status: Implemented – corrective action taken.</p>