

UTAH STATE UNIVERSITY

**SUPPLEMENTAL REPORT
IN COMPLIANCE WITH
GOVERNMENT REPORTING STANDARDS
AND
OMB CIRCULAR A-133**

June 30, 2006

**UTAH STATE UNIVERSITY
SUPPLEMENTAL REPORT
IN COMPLIANCE WITH
GOVERNMENT REPORTING STANDARDS
AND OMB CIRCULAR A-133**

TABLE OF CONTENTS

	<u>Page</u>
Independent Auditors' Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	1
Independent Auditors' Report on Compliance with Requirements Applicable to Each Major Program and Internal Control Over Compliance in Accordance With OMB Circular A-133	3
Schedule of Expenditures of Federal Awards	5
Notes to Schedule of Expenditures of Federal Awards	29
Schedule of Findings and Questioned Costs — OMB Circular A-133	33
Summary Schedule of Prior Findings	34

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INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

To the Utah State University Board of Trustees,
Audit Committee, and Stan L. Albrecht, President
Logan, Utah

We have audited the financial statements of Utah State University (the University) as of and for the year ended June 30, 2006, and have issued our report thereon, dated October 6, 2006. We did not audit the financial statements of Utah State University Research Foundation (a component unit of the University), which represents 6% of total assets as of June 30, 2006 and 13% of total revenues for the year then ended. Those statements were audited by other auditors whose report has been furnished to us, and our opinion, insofar as it relates to the amounts included for Utah State University Research Foundation, is based solely on the report 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

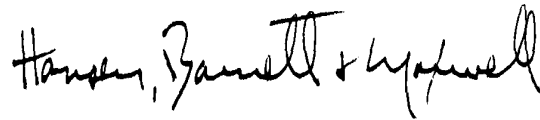
In planning and performing our audit, we considered the University's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide an opinion on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control that might be material weaknesses. A material weakness is a reportable condition in which the design or operation of one or more of 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 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. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses. However, we noted other matters involving the internal control over financial reporting that we have reported to management of the University in a separate letter dated October 6, 2006.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the University's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those

provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

This report is intended solely for the information and use of the Board of Trustees, the Audit Committee, management of the University, and the Utah State Auditor's Office and is not intended to be and should not be used by anyone other than these specified parties.

A handwritten signature in black ink that reads "Hansen, Barnett & Maxwell". The signature is written in a cursive, flowing style.

HANSEN, BARNETT & MAXWELL

October 6, 2006
Salt Lake City, Utah

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INDEPENDENT AUDITORS' REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO EACH MAJOR PROGRAM AND INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY OMB CIRCULAR A-133

To the Utah State University Board of Trustees,
Audit Committee, and Stan L. Albrecht, President
Logan, Utah

Compliance

We have audited the compliance of Utah State University (the University) 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 the Research and Development clustered program for the year ended June 30, 2006. We did not audit compliance over the Student Financial Assistance clustered program, which was tested on a statewide basis by the Utah State Auditor's Office. We did not audit compliance over the research and development contracts of the Utah State University Research Foundation (a component unit of Utah State University). Those contracts were audited by other auditors whose report has been furnished to us, and our opinion, insofar as it relates to the amounts included for the Utah State University Research Foundation, is based solely on the report of such other auditors. Compliance with the requirements of laws, regulations, contracts and grants applicable to its major federal programs is the responsibility of management of the University. Our responsibility is to express an opinion on the compliance of the University based on our audit.

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

In our opinion, the University complied, in all material respects, with the requirements referred to above that are applicable to the major federal program for the year ended June 30, 2006.

Internal Control Over Compliance

The management of the University 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 internal control of the University over compliance with requirements that could have a direct and material effect on a major federal program, except as it related to the Utah State University Research Foundation which was audited by other auditors whose report has been furnished to us, in order to determine our auditing procedures for

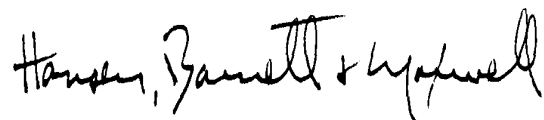
the purpose of expressing our opinion on compliance and to test and report on the internal control over compliance in accordance with OMB Circular A-133.

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

Schedule of Expenditures of Federal Awards

We have audited the financial statements of Utah State University as of and for the year ended June 30, 2006, and have issued our report thereon dated October 6, 2006. We did not audit the financial statements of Utah State University Research Foundation (a component unit of the University), which represents 6% of total assets as of June 30, 2005 and 13% of total revenues for the year then ended. Those statements were audited by other auditors whose report has been furnished to us, and our opinion, insofar as it relates to the amounts included for Utah State University Research Foundation, is based solely on the report of the other auditors. Our audit was performed for the purpose of forming an opinion on the financial statements taken as a whole. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by OMB Circular A-133 and is not a required part of the financial statements. Such information has been subjected to the auditing procedures applied in the audit of the financial statements and, in our opinion, based on our audit and (as to the amounts included for the Utah State University Research Foundation) the report 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 the Board of Trustees, the Audit Committee, management of the University, and the Utah State Auditor's Office and is not intended to be and should not be used by anyone other than these specified parties.



HANSEN, BARNETT & MAXWELL

October 6, 2006
Salt Lake City, Utah

**UTAH STATE UNIVERSITY
SUPPLEMENTAL SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2006**

<u>Federal Agency and Program</u>	<u>CFDA#</u>	<u>Expenditures</u>	<u>Total Expenditures</u>	<u>Grand Total</u>
Agency for International Development:				
Agency for International Development (USAID)				
A. Research and Development				
1. Expended at USU		\$ 4,578		
Subcontracted to:				
Cornell University		19,727		
ILRI Ethiopia		180,431		
Syracuse University		19,992		
University of Kentucky		38,029		
2. Pass Through Funds				
Private Pass Through Funds:				
University of Wyoming		18,457		
The Nature Conservancy		14,816		
University of California-Davis		43,712		
B. Other				
1. Pass Through Funds				
Private Pass Through Funds:				
Association Liaison Office		20,247		
Tulane University		10,792		
Academy for Educational Development		19,959		
University of California-Davis		108,672		
Subcontracted to:				
Maritza Guzman		(1,346)		
ILRI Ethiopia		143,463		
Total Agency for International Development (USAID)		<u>143,463</u>	\$ 641,529	
Total Agency for International Development				\$ 641,529
Department of Agriculture:				
Agriculture Research Service (ARS)				
A. Research and Development				
1. Expended at USU		\$ 105,845		
59-5428-4-351 (041449)		146,185		
58-5428-2-606 (021070)		193,920		
00-388417-12 (86107)		201,646		
PO 06257202		532,167		
2. Pass Through Funds				
State Pass Through Funds		<u>49,154</u>		
Total Agriculture Research Service (ARS)			\$ 1,228,917	
Animal and Plant Health Inspection Service (APHIS)				
A. Research and Development				
1. Expended at USU		172,446		
01-7100-0008-CA 04-7400-0470 (CA) (90427)		150,580		
04-7449-0515 (CA) (041637)		112,212		
05-7449-0042(CA) (061173)		143,162		
Subcontracted to:				
Idaho State University		28,016		
2. Pass Through Funds				
State Pass Through Funds		171,037		
Private Flow Through				
Mississippi State University		8,191		
B. Other				
1. Expended at USU		4,900		
06-7400-0470 (061142)		<u>286,729</u>		
Total Animal and Plant Health Inspection Service (APHIS)			1,077,273	

<u>Federal Agency and Program</u>	<u>CFDA#</u>	<u>Expenditures</u>	<u>Total Expenditures</u>	<u>Grand Total</u>
Department of Agriculture (continued)				
COOP State Research Education and Extension Service (CREES)				
A. Research and Development				
1. Expended at USU				
2001-52103-11215 (011310)		\$ 838,004		
2003-35205-12842 (024261)		660,824		
2004-34530-14407 (041495)		147,982		
2004-34552-14541 (041491)		193,116		
2004-38640-14398 (041535)		127,360		
2004-51130-03121 (041753)		204,286		
2005-34371-16319 (051867)		120,878		
2005-34526-15731 (051659)		140,268		
2005-34552-15828 (051629)		1,367,640		
2005-38640-15900 (051687)		387,285		
2005-38880-02296 (051627)		153,020		
F051000		808,643		
F051100		245,588		
F052000		189,623		
F061000		124,994		
F061100		758,970		
F062000		519,402		
		136,278		
Subcontracted to:				
Atalig, Henry		5,000		
Atthowe, Helen		3,178		
Boise State University		6,986		
California Farmlink		25,077		
Coleman, Brian		5,000		
Colorado State University		92,971		
Daines, Ron		28,436		
Ecological Farming Association		16,162		
Farm to Table, Inc.		8,105		
Gehring, Roger		3,550		
Haak, Darryl		9,788		
Haggerty, James		2,590		
Harper, Ron		3,810		
Henneman, Jamie		5,680		
Intermountain Native Plant Growers		7,394		
Jaeckel, Brad		3,118		
Jepsen, William R.		3,475		
Jirava, Ron		3,447		
Judd, Suvia		4,280		
Montana State University		136,041		
Oregon State University		112,490		
Organic Seed Alliance		28,246		
Pacific Shellfish Institute		31,415		
Pierson, Laila		2,957		
Placer Grown		16,484		
R J Daines & Associates		8,142		
Ridenour, Mike		4,753		
Rodriquez, Betty		3,750		
Strickler, Karen		2,365		
University of Arizona		62,315		
University Of California - Oakland		22,157		
University of California at Davis		3,178		
University of Guam		13,031		
University of Hawaii at Honolulu		28,858		
University of Hawaii at Manoa		59,903		
University of Idaho		238,815		
University of Wyoming		2,219		
USDA - Agricultural Research Service		43,220		
USDA APHIS		41,174		
Washington State University		214,704		
White, Michael		4,921		
2. Pass Through Funds				
Private Pass Through Funds:				
Colorado State University		57,270		
Dee's Incorporated		25,215		
Hansen Energy and Environmental, LLC (HEE)		20,036		
Michigan State University		32,348		
Ohio State University		37,055		
Oregon State University		37,785		
Purdue University		9,983		

<u>Federal Agency and Program</u>	<u>CFDA#</u>	<u>Expenditures</u>	<u>Total Expenditures</u>	<u>Grand Total</u>
Department of Agriculture (continued)				
The Welding Research Council, Inc		\$ 782		
University of Arizona		2,309		
University of California-Davis		70,427		
University of Nevada - Reno		275,882		
University of Wisconsin - Madison		6,404		
Washington State University		12,969		
B. Other				
1. Expended at USU		931,058		
2001-38640-10466 (014199)		104,824		
2004-38640-14398 (041535)		428,615		
2004-47001-01857 (041549)		123,501		
2004-51150-01868 (041470)		265,441		
2005-47001-03205 (051688)		119,002		
F054000		544,081		
F064000		1,342,684		
F065000		126,000		
F067000		214,200		
Subcontracted to:				
Alternative Energy Resources Organization		3,002		
Amen, Ken		2,009		
American Farmland Trust		6,885		
American Samoa Community College		3,000		
Amos, Sherry		2,632		
Ballard, Ivona		3,750		
Benavente, John		2,285		
Bolster, Aaron		2,634		
Bumoon, Louis		1,322		
Bunzel, Bridget Betta		1,250		
Bush, Douglas		3,843		
Bustos, Don		4,842		
California State University, Chico		8,922		
Christensen, M. Kyle		483		
Christianson, Karla		3,747		
College of Micronesia		13,031		
Collins, Richard C.		9,988		
Colorado State University		111,690		
Community Alliance with Family Farm		13,802		
Deardorff, Jayne		1,620		
Doherty, John		3,372		
Elevitch, Craig		47,655		
Ellis, William H.		11,700		
Faber, Harry		3,000		
Garfield County Extension Service		14,000		
Gillespie-Sasse, Sabrina		4,991		
Hobbs, Dan		2,868		
Holes, Ray		3,750		
Homer, Mehrten		1,041		
Huerfano County Chamber of Commerce		100		
Isidoro-Mills, Edith		300		
Lehman, Diana		1,072		
LetterPress Software, Inc.		32,032		
Lozano, Robert		1,074		
McConnaghy, Kimberley		1,711		
McCulloch, Clyde		9,695		
Mendiola, Felix		1,082		
Michael Fields Agricultural Institute		4,500		
Montana State University		32,770		
National Center for Appropriate Tech		51,712		
Native Seeds / Search		13,391		
Navajo Resource Conservation & Development		32,011		
Northwest Cooperative Development		8,454		
Okada, Antoinette		1,001		
Options For Independence		10,579		

<u>Federal Agency and Program</u>	<u>CFDA#</u>	<u>Expenditures</u>	<u>Total Expenditures</u>	<u>Grand Total</u>
Department of Agriculture (continued)				
COOP State Research Education and Extension Service (CREES) (continued)				
Oregon State University Extension Services		\$ 1,408		
Oregon State University		159,110		
Paleso'o, Malo		5,000		
Powell, Maud		10,000		
Prairie County Extension Agency		6,972		
PSB SARE		3,000		
R J Daines & Associates		21,131		
Red Rock Center for Independence		6,923		
Redmond, Judith		7,490		
Reich, George		19,795		
Rodriquez, Betty		1,000		
Royle, Alice		1,558		
Safe Food Institute		3,829		
Sehmsdorf, Henning		1,270		
Shirakawa, Takumi		1,000		
Showa, Teresa		2,325		
Shuren, Richard A.		1,116		
Smith, Don		4,998		
Smith, Monty		4,961		
Sukovaty, Louis		2,140		
Tchudi, Christopher		1,209		
Tunby, Randall		2,527		
University of Alaska - Fairbanks		3,000		
University of Arizona		23,317		
University of California - Berkeley		20,895		
University Of California - Oakland		33,751		
University of California at Riverside		545		
University of California at Santa Clara		7,935		
University of Guam		106,404		
University of Hawaii at Honolulu		10,309		
University of Hawaii at Manoa		19,028		
University of Idaho		123,770		
University of Nevada, Reno		10,246		
University of Wyoming		320,356		
Walton, Deborah		1,079		
Washington State University		68,237		
Werkhoven, Jim		3,000		
Willis, Clark		1,155		
Wusstig, Ernie		11,632		
2. Pass Through Funds				
Private Pass Through Funds:				
Auburn University		95,185		
Colorado State University		41,229		
Kansas Institutions of Higher Education		30,698		
National 4-H Cooperative Curriculum Systems, Inc.		(227)		
Penn State University		(202)		
University of California-Davis		10,783		
University of Missouri-Columbia		3,134		
University of Tennessee		527		
University of Wyoming		<u>5,055</u>		
Total COOP State Research Education and Extension Service (CREES)			14,945,418	
Department of Agriculture				
A. Research and Development				
1. Expended at USU				
2005-35205-15431 (041703)		15,937		
		376,685		
2. Pass Through Funds				
Private Pass Through Funds:				
Dairy Management Inc		2,901		
University of California-Davis		(6,762)		
B. Other				
1. Expended at USU				
		117,398		
2. Pass Through Funds				
State Pass Through Funds		<u>169,744</u>		
Total Department of Agriculture			675,903	

<u>Federal Agency and Program</u>	<u>CFDA#</u>	<u>Expenditures</u>	<u>Total Expenditures</u>	<u>Grand Total</u>
Department of Agriculture (continued)				
Economic Research Service (ERS)				
A. Research and Development				
1. Expended at USU				
Total Economic Research Service (ERS)		<u>\$ 18,567</u>	\$ 18,567	
Food and Nutrition Service (FNS)				
A. Other				
1. Pass Through Funds				
State Pass Through Funds		<u>35,092</u>	35,092	
Total Food and Nutrition Service (FNS)				
Food Safety and Inspection Service (FSIS)				
A. Research and Development				
1. Expended at USU				
		59,919		
B. Other				
1. Pass Through Funds				
Private Pass Through Funds:				
Association of Food and Drug Officials		<u>18,470</u>	78,389	
Total Food Safety and Inspection Service (FSIS)				
Foreign Agricultural Service (FAS)				
A. Other				
1. Expended at USU				
58-3148-5-041 (051743)		211,458		
Subcontracted to:				
Goddard, James V.		<u>15,125</u>	226,583	
Total Foreign Agricultural Service (FAS)				
Forest Service (FS)				
A. Research and Development				
1. Expended at USU				
40-3434-3-0187 (943064)		699,875		
		127,070		
Subcontracted to:				
Montana State University		42,767		
Multimedia Data Services		7,900		
B. Other				
1. Expended at USU				
		90,182		
Subcontracted to:				
Common Ground Outdoor Adventures		1,500		
Nordic United		2,000		
Stokes Nature Center		<u>1,500</u>		
Total Forest Service (FS)			972,794	
Natural Resources Conservation Service (NRCS)				
A. Research and Development				
1. Expended at USU				
65-8D43-4-21 (041646)		197,778		
		520,894		
68-3A75-4-189 (041680)		110,811		
Subcontracted to:				
Pack, Kevin		5,000		
Utah Foundation for Quality Resource		6,600		
Watts, Edward		18,000		
2. Pass Through Funds				
Private Pass Through Funds:				
Farm Pilot Project Coordination, Inc		151,088		
B. Other				
1. Expended at USU				
		67,819		
2. Pass Through Funds				
State Pass Through Funds		<u>71,798</u>		
Total Natural Resources Conservation Service (NRCS)			1,149,788	
Office of the Chief Economist				
A. Research and Development				
1. Expended at USU				
Total Office of the Chief Economist		<u>(211)</u>	(211)	

<u>Federal Agency and Program</u>	<u>CFDA#</u>	<u>Expenditures</u>	<u>Total Expenditures</u>	<u>Grand Total</u>
Department of Agriculture (continued)				
Risk Management Agency (RMA)				
A. Other				
1. Expended at USU		\$ 17,749		
04-IE-0833-0090 (041746)		132,998		
05-IE-0833-0140 (051792)		<u>205,328</u>		
Total Risk Management Agency (RMA)			\$ 356,075	
Rural Development				
A. Research and Development				
1. Expended at USU		<u>6,700</u>		
Total Rural Development			<u>6,700</u>	
Total Department of Agriculture				<u>\$ 20,771,288</u>
Department of Commerce:				
Bureau of Industry and Security				
A. Research and Development				
1. Pass Through Funds				
Private Pass Through Funds:				
Sevier River Water Users Association		<u>\$ (856)</u>		
Total Bureau of Industry and Security			\$ (856)	
National Institute of Standards and Technology				
A. Research and Development				
1. Expended at USU		32,000		
National Institute of Standards and Technology (continued)				
2. Pass Through Funds				
Private Pass Through Funds:				
KT Consulting, Inc.		56,017		
B. Other				
1. Pass Through Funds				
State Pass Through Funds		<u>67,362</u>		
Total National Institute of Standards and Technology			155,379	
National Oceanic and Atmospheric Admin				
1. Expended at USU		14,984		
50-SPNA-1-00037		<u>890,892</u>		
			905,876	
National Telecommunications and Information Administration				
A. Other				
1. Expended at USU		<u>800</u>		
Total National Telecommunications and Information Administration			<u>800</u>	
Total Department of Commerce				<u>1,061,199</u>
Department of Defense:				
Department of Defense				
A. Research and Development				
1. Expended at USU		\$ 167,856		
2. Pass Through Funds				
State Pass Through Funds		17,949		
Private Pass Through Funds:				
Lidar Pacific Corporation		75,814		
Mission Research Corporation		105,237		
B. Other				
1. Pass Through Funds				
State Pass Through Funds		<u>14,140</u>		
Total Department of Defense			\$ 380,996	
Missile Defense Agency				
A. Research and Development				
1. Expended at USU		3,594		
HQ0006-00-D-0006 D.O. 6		294,172		
HQ0006-00-D-0006 D.O. 12		140,798		
HQ0006-05-D-0005-0001		2,630,159		
HQ0006-05-D-0005-0006		<u>158,117</u>		
			3,226,840	

<u>Federal Agency and Program</u>	<u>CFDA#</u>	<u>Expenditures</u>	<u>Total Expenditures</u>	<u>Grand Total</u>
Department of Defense (continued)				
National Geospatial-Intelligence Agency (NGA)				
A. Research and Development				
1. Expended at USU				
HM1582-05-01-2003		\$ 217,941		
2. Pass Through Funds				
General Dynamics Therm Links (06S074)		<u>9,799</u>	\$ 227,740	
National Reconnaissance Office				
A. Research and Development				
1. Expended at USU				
NRO000-05-C-065		<u>264,266</u>	264,266	
U.S. Air Force				
A. Research and Development				
1. Expended at USU				
F19628-03-C-0058		170,590	390,173	
GS-23F-0046P Credit Card		14,028		
FA8620-05-F-4305/GS23F0046P		199,801		
FA9550-05-1-0482		113,456		
FA8718-06-C-0001		270,272		
FA2521-05-C-8000		255,726		
FA8819-06-C-0003		5,917		
FA8819-06-C-0004		68,358		
F19628-98-C-0080		381		
2. Pass Through Funds				
State Pass Through Funds		65,338		
Private Pass Through Funds:				
Applied Sciences, Inc (ASI)		16,035		
EarthTech		35,872		
Mission Research Corporation		-		
Multimedia Data Services Corporation		27,705		
North Wind, Inc.		-		
Parsons Engineering Science, Inc		(4,465)		
State University of New York		9,724		
Sverdrup Technology Inc		295		
SVT Associates Inc.		5,318		
Taitech, Inc.		7,061		
Thiokol Corporation		39,819		
URS Corporation		52,941		
The Aerospace Corporation		29,191		
Ball Aerospace		13,484		
Boeing		2,921		
Craft Tech		238,435		
Fairchild Imaging		16,474		
L-3 Communications		321,861		
Lockheed		144,224		
U.S. Air Force (continued)				
2. Pass Through Funds (continued)				
MDA		1,173,261		
MRC		94,238		
Northrop Grumman		152,116		
Phillips Lab		1,152,202		
Raytheon		1,476		
Schafer Corporation		556,703		
Veridian		4,542		
B. Other				
1. Expended at USU				
Total U.S. Air Force		<u>58,453</u>	5,703,926	
U.S. Army				
A. Research and Development				
1. Expended at USU				
W911W6-06-C-0008		127,693		
		243,424		

<u>Federal Agency and Program</u>	<u>CFDA#</u>	<u>Expenditures</u>	<u>Total Expenditures</u>	<u>Grand Total</u>
Department of Defense (continued)				
2. Pass Through Funds		\$ 796,662		
Private Pass Through Funds:				
Intellivis Incorporated		12,032		
Owen Ayres and Association		(376)		
Triton Systems, Inc		8		
B. Other				
1. Pass Through Funds				
State Pass Through Funds		<u>109,843</u>		
Total U.S. Army			\$ 1,289,286	
U.S. Navv				
A. Research and Development				
1. Expended at USU		139,577		
N00014-04-1-0143 (041184)		117,201		
N00014-04-1-0342 (041420)		143,903		
N00173-02-D-2003D.O. 0003		1,493,992		
N00173-02-D-2003 D.O. 0005		1,292,437		
N00173-02-D-2003-D.O.0006		4,368,556		
N00173-03-1-G014		126,856		
GS04T05DBP020/GS-23F-0046P		337,182		
PO 4457		128,923		
2. Pass Through Funds				
State Pass Through Funds		4,665		
Private Pass Through Funds:				
China Lake		142,331		
Geo Trans		11,962		
Lidar Pacific Corporation		21,328		
Lockheed		641,284		
Missile Defense Agency		2,027,676		
Total U.S. Navy		<u>996,956</u>	<u>11,994,829</u>	
Total Department of Defense				<u>\$ 23,087,883</u>
Department of Education:				
Adult Education State Grant Program	84.002			
A. Other				
1. Pass Through Funds				
State Pass Through Funds		<u>\$ (1,302)</u>		
Total Adult Education State Grant Program			\$ (1,302)	
Federal Supplemental Educational Opportunity Grants	84.007			
A. Other				
1. Expended at USU				
Federal Work Study (051517)		<u>448,242</u>		
Total Federal Supplemental Educational Opportunity Grants			448,242	
Undergraduate International Studies and Foreign Language	84.016			
A. Other				
1. Expended at USU		<u>58,077</u>		
Total Undergraduate International Studies and Foreign Language			58,077	
Early Education for Children with Disabilities	84.024			
A. Other				
1. Expended at USU				
P042A020890 (011102)		<u>280,410</u>		
Total Early Education for Children with Disabilities			280,410	
Media and Captioning Services for Individuals	84.026			
A. Research and Development				
1. Expended at USU		<u>12,743</u>		
Total Media and Captioning Services for Individuals			12,743	

<u>Federal Agency and Program</u>	<u>CFDA#</u>	<u>Expenditures</u>	<u>Total Expenditures</u>	<u>Grand Total</u>
Department of Education (continued)				
Special Education Grants to States	84.027			
A. Research and Development				
1. Expended at USU		\$ 5,388		
Subcontracted to:				
University of Arizona		128,371		
2. Pass Through Funds				
State Pass Through Funds		17,125		
Private Pass Through Funds:				
State of New Mexico Department of Education		(6,940)		
Various States		56,074		
Special Education Grants to States (continued)				
B. Other				
1. Expended at USU		19,099		
Subcontracted to:				
Measured Progress		170,935		
2. Pass Through Funds				
State Pass Through Funds		854,303		
Private Pass Through Funds:				
State of New Mexico Department of Education		60,290		
Total Special Education Grants to States			\$ 1,304,645	
Federal Work-Study Program	84.033			
A. Research and Development				
1. Expended at USU		56,234		
B. Other				
1. Expended at USU				
Federal Work Study (051518)		710,287		
P033A044218 (041388)		(178,975)		
Total Federal Work-Study Program			587,546	
Federal Perkins Loan Program Federal Capital Contributions	84.038			
A. Other				
1. Expended at USU		61,028		
Total Federal Perkins Loan Program Federal Capital Contributions			61,028	
TRIO Upward Bound	84.047			
A. Other				
1. Pass Through Funds				
Private Pass Through Funds:				
Ute Indian Tribe		55,371		
Total TRIO Upward Bound			55,371	
Vocational Education Basic Grants to States	84.048			
A. Other				
1. Pass Through Funds				
State Pass Through Funds		63,377		
Total Vocational Education Basic Grants to States			63,377	
Federal Pell Grant Program	84.063			
A. Other				
1. Expended at USU				
Pell Grant (051519)		15,692,488		
2. Pass Through Funds				
State Pass Through Funds		53,612		
Total Federal Pell Grant Program			15,746,100	
TRIO Educational Opportunity Centers	84.066			
A. Other				
1. Pass Through Funds				
State Pass Through Funds		6,551		
Total TRIO Educational Opportunity Centers			6,551	

<u>Federal Agency and Program</u>	<u>CFDA#</u>	<u>Expenditures</u>	<u>Total Expenditures</u>	<u>Grand Total</u>
Department of Education (continued)				
State Student Initiative Grant				
A. Other				
1. Expended at USU		<u>\$ 316,800</u>		
Total State Student Initiative Grant			\$ 316,800	
Fund for the Improvement of Post-secondary Education	84.116			
A. Other				
1. Expended at USU		96,709		
P116Z050043 (051616)		200,550		
2. Pass Through Funds				
Private Pass Through Funds:				
San Diego State University		108		
UGA Research Foundation, Inc.		<u>1,573</u>		
Total Fund for the Improvement of Post-secondary Education			298,940	
Rehabilitation Long-Term Training	84.129			
A. Other				
1. Expended at USU		57,472		
H129B040005 (041165)		166,657		
H129W050002 (051657)		187,366		
H129W990013-03 (994208A)		<u>139,581</u>		
Total Rehabilitation Long-Term Training			551,076	
Centers for Independent Living	84.132			
A. Other				
1. Pass Through Funds				
Private Pass Through Funds:				
Baylor University		5,037		
Independent Living Research Utilization (ILRU)		<u>7,447</u>		
Total Centers for Independent Living			12,484	
National Institute on Disability and Rehabilitation	84.133			
A. Research and Development				
1. Expended at USU				
H133G030013 (031128)		<u>137,972</u>		
Total National Institute on Disability and Rehabilitation			137,972	
Special Education Preschool Grants	84.173			
A. Research and Development				
1. Pass Through Funds				
State Pass Through Funds		83,613		
B. Other				
1. Pass Through Funds				
State Pass Through Funds		<u>6,384</u>		
Total Special Education Preschool Grants			89,997	
Special Education Grants for Infants and Families with Disabilities	84.181			
A. Other				
1. Pass Through Funds				
State Pass Through Funds		<u>(974)</u>		
Total Special Education Grants for Infants and Families with Disabilities			(974)	
Drug-Free Schools and Communities National Programs	84.184			
A. Research and Development				
1. Pass Through Funds				
State Pass Through Funds		223,924		
B. Other				
1. Expended at USU		(20)		
2. Pass Through Funds				
Private Pass Through Funds:				
Alpine School District		<u>202,839</u>		
Total Drug-Free Schools and Communities National Programs			426,743	

<u>Federal Agency and Program</u>	<u>CFDA#</u>	<u>Expenditures</u>	<u>Total Expenditures</u>	<u>Grand Total</u>
Department of Education (continued)				
Bilingual Education Training Grants	84.195			
A. Other				
1. Pass Through Funds				
Private Pass Through Funds:				
University of Colorado		\$ 27,793		
Total Bilingual Education Training Grants			\$ 27,793	
Graduate Assistance in Areas of National Need	84.200			
A. Other				
1. Expended at USU				
P200A030064 (034302)		227,988		
Total Graduate Assistance in Areas of National Need			227,988	
Fund for the Improvement of Education	84.215			
A. Other				
1. Pass Through Funds				
Private Pass Through Funds:				
Ute Indian Tribe		5,277		
Total Fund for the Improvement of Education			5,277	
State Grants for Assistive Technology	84.224			
A. Other				
1. Expended at USU		63,261		
H224A890051-01 (904312A)		160,232		
2. Pass Through Funds				
Private Pass Through Funds:				
Baylor University		11,261		
Total State Grants for Assistive Technology			234,754	
Special Projects and Demonstrations for Providing	84.235			
A. Other				
1. Expended at USU		10,383		
Total Special Projects and Demonstrations for Providing			10,383	
Rehabilitation Training General Training	84.275			
A. Other				
1. Expended at USU				
H129B050003 (051849)		245,393		
Total Rehabilitation Training General Training			245,393	
Education Research, Development and Dissemination	84.305			
A. Research and Development				
1. Expended at USU		50		
R305M050003 (051368)		213,546		
Subcontracted to:				
Brigham Young University		2,520		
University of Utah		4,239		
2. Pass Through Funds				
Private Pass Through Funds:				
University of Toledo		125,027		
Total Education Research, Development and Dissemination			345,382	
Special Education - State Personnel Development	84.323			
A. Other				
1. Pass Through Funds				
State Pass Through Funds		60,370		
Total Special Education - State Personnel Development			60,370	
Research in Special Education	84.324			
A. Research and Development				
1. Expended at USU		(1,922)		
2. Pass Through Funds				
Private Pass Through Funds:				
University of Connecticut Health Center		20,458		
B. Other				
1. Expended at USU		819		
Total Research in Special Education			19,355	

<u>Federal Agency and Program</u>	<u>CFDA#</u>	<u>Expenditures</u>	<u>Total Expenditures</u>	<u>Grand Total</u>
Department of Education (continued)				
Special Education-Personnel Preparation to Improve Services and Results for Children with Disabilities	84.325			
A. Research and Development				
1. Expended at USU		\$ 111,861		
B. Other				
1. Expended at USU		165,457		
H325N020070 (021157)		118,172		
2. Pass Through Funds				
State Pass Through Funds		<u>48,648</u>		
Total Special Education-Personnel Preparation to Improve Services and Results for Children with Disabilities			\$ 444,138	
Special Education-Technical Assistance and Dissemination to Improve Services and Results for Children with Disabilities	84.326			
A. Research and Development				
1. Pass Through Funds				
State Pass Through Funds		(11,930)		
Private Pass Through Funds:				
University of Oregon		32,925		
B. Other				
1. Expended at USU				
H326R040006 (041579)		1,214,129		
H326X040039 (051073)		105,965		
Subcontracted to:				
Granite School District		24,736		
Utah Department of Health		<u>43,196</u>		
Total Special Education-Technical Assistance and Dissemination to Improve Services and Results for Children with Disabilities			\$ 1,409,021	
Special Education-Technology and Media Services for Individuals with Disabilities	84.327			
A. Research and Development				
1. Expended at USU				
H327A030030 (031189)		113,161		
Subcontracted to:				
Utah Department of Health		8,651		
2. Pass Through Funds				
Private Pass Through Funds:				
East Tennessee State University		(6,119)		
B. Other				
1. Expended at USU				
H327A040096 (041584)		110,695		
H327A050088 (051721)		124,011		
2. Pass Through Funds				
State Pass Through Funds		<u>5,532</u>		
Total Special Education-Technology and Media Services for Individuals with Disabilities			355,931	
Demonstration Projects to Ensure Students with Disabilities Receive a Higher Education	84.333			
A. Research and Development				
1. Expended at USU				
Total Demonstration Projects to Ensure Students with Disabilities Receive a Higher Education		<u>274,711</u>		
			274,711	
Gaining Early Awareness and Readiness for Undergraduate Programs	84.334			
A. Other				
1. Pass Through Funds				
State Pass Through Funds		<u>80,992</u>		
Total Gaining Early Awareness and Readiness for Undergraduate Programs			80,992	
Child Care Access Means Parents in School	84.335			
A. Other				
1. Expended at USU				
Total Child Care Access Means Parents in School		<u>63,224</u>		
			63,224	
Teacher Quality Enhancement Grants	84.336			
A. Other				
1. Expended at USU				
85144		171,252		
2. Pass Through Funds				
State Pass Through Funds		<u>5,873</u>		
Total Teacher Quality Enhancement Grants			177,125	

<u>Federal Agency and Program</u>	<u>CFDA#</u>	<u>Expenditures</u>	<u>Total Expenditures</u>	<u>Grand Total</u>
Department of Education (continued)				
Learning Anytime Anywhere Partnerships	84.339			
A. Other				
1. Expended at USU		\$ 34,603		
Total Learning Anytime Anywhere Partnerships			\$ 34,603	
Transition to Teaching	84.350			
A. Research and Development				
1. Pass Through Funds				
Private Pass Through Funds:				
State of Arizona Department of Education		(120)		
Total Transition to Teaching			(120)	
Mathematics and Science Partnerships	84.366			
A. Other				
1. Pass Through Funds				
State Pass Through Funds		324,061		
Total Mathematics and Science Partnerships			324,061	
National Writing Project	84.928			
A. Other				
1. Expended at USU		46,000		
Total National Writing Project			46,000	
Total Department of Education				\$ 24,842,207
Department of Energy:				
Department of Energy				
A. Research and Development				
1. Expended at USU		\$ 192,696		
DE-FC07-05ID14670 (041760)		128,222		
DE-FG48-05R810736 (051650)		203,338		
Subcontracted to:				
Fluent Incorporated		27,916		
2. Pass Through Funds				
State Pass Through Funds		12,167		
Private Pass Through Funds:				
Battelle Energy Alliance, LLC		54		
Confederated Tribes of the Umatilla Indian Reservation		11,078		
Inland Northwest Research Alliance Inc.		130,206		
University of Nevada - Reno		92,196		
Sandia Laboratories		20,452		
B. Other				
1. Pass Through Funds				
State Pass Through Funds		3,062		
Private Pass Through Funds:				
Inland Northwest Research Alliance Inc.		81,284		
Total Department of Energy			\$ 902,671	
Pacific Northwest National Laboratory				
A. Research and Development				
1. Expended at USU		30,713		
Total Pacific Northwest National Laboratory			30,713	
Total Department of Energy				933,384
Department of Health & Human Services:				
Administration for Children and Families (ACF)				
A. Research and Development				
1. Expended at USU		\$ 50,135		
2. Pass Through Funds				
State Pass Through Funds		(11)		
B. Other				
1. Expended at USU				
90LD0139/01 (051103)		196,323		
90YD0203/01 (061245)		241,195		
Subcontracted to:				
The Family Information & Resource Center		110,631		
Total Administration for Children and Families (ACF)			598,273	

<u>Federal Agency and Program</u>	<u>CFDA#</u>	<u>Expenditures</u>	<u>Total Expenditures</u>	<u>Grand Total</u>
Department of Health & Human Services (continued)				
Administration on Children, Youth and Families				
A. Research and Development				
1. Expended at USU				
90YF0050/01 (041684)		\$ 192,339		
		199,388		
B. Other				
1. Expended at USU				
Total Administration on Children, Youth and Families		<u>541</u>	\$ 392,268	
Administration on Developmental Disabilities				
A. Other				
1. Expended at USU				
90DD0559 (051652)		980		
90DN0207/01 (051090)		495,464		
Total Administration on Developmental Disabilities		<u>261,691</u>	758,135	
Administrative Operations				
A. Other				
1. Expended at USU				
233-02-0017 (021184)		122,495		
Subcontracted to:				
Northern Arizona University		199,540		
University Of New Mexico Press		<u>273,263</u>		
Total Administrative Operations			595,298	
Center for Mental Health Services				
A. Other				
1. Expended at USU				
Total Center for Mental Health Services		<u>27,300</u>	27,300	
Centers for Disease Control and Prevention (CDC)				
A. Research and Development				
1. Expended at USU				
U59/CCU824603-01 (051428)		175,275		
2. Pass Through Funds				
State Pass Through Funds		6		
Private Pass Through Funds:				
Association of University Centers on Disabilities		38,536		
B. Other				
1. Expended at USU				
		20,000		
2. Pass Through Funds				
State Pass Through Funds		<u>174,388</u>	408,205	
Total Centers for Disease Control and Prevention (CDC)				
Centers for Medicare and Medicaid				
A. Research and Development				
1. Pass Through Funds				
State Pass Through Funds		1,287		
B. Other				
1. Pass Through Funds				
State Pass Through Funds		<u>38,144</u>	39,431	
Total Centers for Medicare and Medicaid				
Department of Health and Human Services				
A. Research and Development				
1. Expended at USU				
HHSN266200500036C N01-AI-50036 (051427)		205,579		
2. Pass Through Funds				
State Pass Through Funds		432,763		
Private Pass Through Funds:				
Indiana University		(99)		
University of New Hampshire		17,758		
B. Other				
1. Pass Through Funds				
State Pass Through Funds		1,069,871		
Private Pass Through Funds:				
Baylor University		(467)		
University of Missouri-Columbia		<u>10,000</u>		
Total Department of Health and Human Services			1,735,405	

<u>Federal Agency and Program</u>	<u>CFDA#</u>	<u>Expenditures</u>	<u>Total Expenditures</u>	<u>Grand Total</u>
Department of Health & Human Services (continued)				
Health Resources and Services Administration				
A. Research and Development				
1. Pass Through Funds				
State Pass Through Funds		\$ 16,104		
Private Pass Through Funds:				
Oregon Health & Science University		27,611		
B. Other				
1. Expended at USU		20,540		
2. Pass Through Funds				
State Pass Through Funds		249,171		
Private Pass Through Funds:				
Indiana University		9,530		
University of Alaska		1,500		
University of Arizona		7,533		
Total Health Resources and Services Administration			\$ 331,989	
Institute of Allergy and Infectious Diseases				
A. Research and Development				
1. Expended at USU				
N01-AI-15435 (014029)		72,587	2,016,075	
N01-AI-30048 (041109)		1,011,435		
Subcontracted to:				
Penn State University		220,952		
University of Rochester		331,131		
2. Pass Through Funds				
Private Pass Through Funds:				
Synvax Co		767		
Total Institute of Allergy and Infectious Diseases			3,652,947	
Institute of Child Health and Human Development				
A. Research and Development				
1. Expended at USU				
1 RO 1 HD39061-01 (002005)		185,085	367,564	
2 R01 GM051805 (041455)		258,309		
2 R01 GM059087 (035284)		177,429		
5 R01 DC002507-07 (034002)		226,774		
5 R01 AI053138 (035274)		138,313		
Subcontracted to:				
Johns Hopkins University		13,981		
University of Alabama		1,086		
Utah Department of Health		52,709		
Virginia Polytech Institute		110,254		
Total Institute of Child Health and Human Development			1,531,504	
Institute of General Medical Sciences				
A. Research and Development				
1. Expended at USU				
5R01GM47297-10 GM047297 (974077E)		(49,361)	256,233	
Total Institute of General Medical Sciences			206,872	
Institute of Mental Health				
A. Research and Development				
1. Expended at USU				
1K01MH066297 (031008)		123,629		
1 RO1 MH072621-01A1 (041367)		119,284		
Total Institute of Mental Health			242,913	
Institute of Neurological Disorders and Strokes				
A. Research and Development				
1. Expended at USU				
NSO29204 (024391)		82,729	293,350	
2. Pass Through Funds				
State Pass Through Funds		(584)		
Total Institute of Neurological Disorders and Strokes			375,495	

<u>Federal Agency and Program</u>	<u>CFDA#</u>	<u>Expenditures</u>	<u>Total Expenditures</u>	<u>Grand Total</u>
Department of Health & Human Services (continued)				
Institute on Aging				
A. Research and Development				
1. Expended at USU				
		\$ 8,599		
	IR01AG21136-01 (024127)	498,169		
Subcontracted to:				
	Johns Hopkins University	101,138		
	University of Utah	<u>3,257</u>		
	Total Institute on Aging		\$ 611,163	
Institute on Alcohol Abuse and Alcoholism				
A. Research and Development				
1. Expended at USU				
	7 R21 AA013576-02 (035168)	<u>113,761</u>		
	Total Institute on Alcohol Abuse and Alcoholism		113,761	
Institute on Deafness and Other Communication Disorders				
A. Research and Development				
1. Expended at USU				
	2 R01 DC000341-18 (051004)	110,257		
		175,148		
Subcontracted to:				
	Cress Llc	<u>19,792</u>		
	Total Institute on Deafness and Other Communication Disorders		305,197	
Institute on Drug Abuse				
A. Research and Development				
1. Pass Through Funds				
Private Pass Through Funds:				
	University of California-Davis	<u>9,592</u>		
	Total Institute on Drug Abuse		9,592	
Maternal and Child Health Bureau				
A. Research and Development				
1. Expended at USU				
	5 U42MC00241-03-00 (034205)	2,288		
		605,903		
Subcontracted to:				
	Alabama Department of Rehabilitation	16,500		
	Easter Seals of DE and MD Eastern States	14,000		
	Family Voices	18,303		
	Florida Institute for Family Involvement	773		
	Health Research, Inc.	8,250		
	New Mexico Department of Health	9,682		
	NH Coalition for Citizens with Disabilities	13,506		
	Oklahoma Department of Human Services	7,950		
	Oregon Health and Science University	596,815		
	Parent Advisory Council, Inc.	4,000		
	Puerto Rico Department of Health	2,395		
	Southeastern Michigan Health Association	8,250		
	Southwest Institute for Families	13,931		
	State of Hawaii, Department of Health	3,000		
	State Wide Parent Advocacy Network	12,794		
	Support for Families of Children	5,264		
	Texas Parent to Parent	13,750		
	The Parents' Place of Maryland	13,750		
	Third Sector New England	5,500		
	Trustees of Boston University	4,750		
	University of Florida	9,100		
	Virginia Department of Health	8,250		
B. Other				
1. Expended at USU				
	1 U52MC04391-01-00 (051322)	50,587		
		646,145		
Subcontracted to:				
	Beginnings For Parents of Children	31,250		
2. Pass Through Funds				
	State Pass Through Funds	<u>85,078</u>		
	Total Maternal and Child Health Bureau		2,211,764	

<u>Federal Agency and Program</u>	<u>CFDA#</u>	<u>Expenditures</u>	<u>Total Expenditures</u>	<u>Grand Total</u>
Department of Health & Human Services (continued)				
National Cancer Institute				
A. Research and Development				
1. Expended at USU		\$ (456)		
Total National Cancer Institute			\$ (456)	
National Center for Injury Prevention and Control				
A. Research and Development				
1. Expended at USU				
5 R01 CE000498-03 (041530)		209,805		
Total National Center for Injury Prevention and Control			209,805	
National Institutes of Health (NIH)				
A. Research and Development				
1. Expended at USU		91,322		
2. Pass Through Funds				
State Pass Through Funds		15,749		
Private Pass Through Funds:				
Baylor University		87,771		
Colorado State University		345,778		
Duke University		1,279,827		
University of Michigan		73,112		
University of New Hampshire		15,662		
University of Tennessee		77,131		
B. Other				
1. Expended at USU				
Subcontracted to:				
Marshall, McCord J.		6,235		
Ruesch, Lester D.		2,347		
2. Pass Through Funds				
State Pass Through Funds		110,422		
Total National Institutes of Health (NIH)			2,105,356	
Substance Abuse and Mental Health				
B. Other				
1. Pass Through Funds				
State Pass Through Funds		112,670		
Total Substance Abuse and Mental Health			112,670	
Total Department of Health & Human Services				\$ 16,574,887
Department of Homeland Security:				
Department of Homeland Security:				
A. Research and Development				
1. Expended at USU		\$ 90,404		
B. Other				
1. Pass Through Funds				
State Pass Through Funds		43,735		
Total Department of Homeland Security:			\$ 134,139	
Federal Emergency Management Agency				
A. Other				
1. Expended at USU		743		
Total Federal Emergency Management Agency			743	
Total Department of Homeland Security				134,882
Department of Housing and Urban Development:				
Department of Housing and Urban Development				
A. Other				
1. Expended at USU		\$ 27,838		
Subcontracted to:				
Provo City Redevelopment Agency		500		
2. Pass Through Funds				
State Pass Through Funds				
Private Pass Through Funds:				
Provo City Redevelopment Agency		7,364		
Total Department of Housing and Urban Development			\$ 35,702	
Total Department of Housing and Urban Development				35,702

<u>Federal Agency and Program</u>	<u>CFDA#</u>	<u>Expenditures</u>	<u>Total Expenditures</u>	<u>Grand Total</u>
Department of Interior:				
Bureau of Indian Affairs (BIA)				
A. Research and Development				
1. Expended at USU		\$ 54,142		
CMKOE040002 (041101)		507,060		
Subcontracted to:				
University of Arizona		1,024		
B. Other				
1. Expended at USU		92,248		
CMKOE020147/0001 (024387)		229,203		
SMKOE050718 (061131)		<u>411,024</u>		
Total Bureau of Indian Affairs (BIA)			\$ 1,294,701	
Bureau of Land Management (BLM)				
A. Research and Development				
1. Expended at USU		606,665		
B. Other				
1. Expended at USU		22,661		
JSA 025007 (031021)		119,457		
2. Pass Through Funds				
Private Pass Through Funds:				
Montana State University		<u>2,400</u>		
Total Bureau of Land Management (BLM)			751,183	
Bureau of Reclamation (BOR)				
A. Research and Development				
1. Expended at USU		229,023		
Subcontracted to:				
URQO		100,086		
2. Pass Through Funds				
Private Pass Through Funds:				
Wyoming Game and Fish Department		(1,824)		
B. Other				
1. Expended at USU		<u>125,439</u>		
Total Bureau of Reclamation (BOR)			452,724	
National Park Service (NPS)				
A. Research and Development				
1. Expended at USU		351,255		
2. Pass Through Funds				
Private Pass Through Funds:				
University of Vermont		20,695		
B. Other				
1. Expended at USU		<u>210,004</u>		
Total National Park Service (NPS)			581,954	
U.S. Fish and Wildlife				
A. Research and Development				
1. Expended at USU		36,166		
B. Other				
1. Expended at USU		<u>1,144</u>		
Total U.S. Fish and Wildlife			37,310	
Bear Lake National Wildlife Refuge				
A. Other				
1. Expended at USU		<u>5,081</u>		
Total Bear Lake National Wildlife Refuge			5,081	

<u>Federal Agency and Program</u>	<u>CFDA#</u>	<u>Expenditures</u>	<u>Total Expenditures</u>	<u>Grand Total</u>
Department of Interior (continued)				
U.S. Geological Survey (USGS)				
A. Research and Development				
1. Expended at USU		\$ 454,818		
05WRAG0034 (061079)		158,626		
997-RU-01555 WO 49 (021248)		193,390		
Subcontracted to:				
Brigham Young University		4,317		
2. Pass Through Funds				
Private Pass Through Funds:				
International Association of Fish and Wildlife		-		
University of Arizona		68,255		
University of Southern California		6,111		
Total U.S. Geological Survey (USGS)		<u>6,111</u>	\$ 885,517	
Total Department of Interior				\$ 4,008,470
Department of Justice:				
Department of Justice				
A. Other				
1. Expended at USU		\$ 60,913		
2004-FW-AX-K031 (041489)		144,859		
Subcontracted to:				
Citizens Against Physical & Sexual Abuse		<u>14,119</u>		
Total Department of Justice			\$ 219,891	
Federal Bureau of Investigation				
A. Research and Development				
1. Pass Through Funds				
Private Pass Through Funds:				
Mass Spectrometry Database (05T008)		<u>33,256</u>	33,256	
General Litigation Section				
A. Research and Development				
1. Expended at USU		<u>4,977</u>		
Total General Litigation Section			4,977	
Office of Juvenile Justice and Delinquency Prevention				
A. Research and Development				
1. Expended at USU		3,193		
B. Other				
1. Expended at USU		<u>23,594</u>		
Total Office of Juvenile Justice and Delinquency Prevention			<u>26,787</u>	
Total Department of Justice				<u>284,911</u>
Department of Labor:				
Department of Labor				
A. Other				
1. Pass Through Funds				
State Pass Through Funds		<u>418</u>		
Total Department of Labor			\$ 418	
Employment and Training Administration				
A. Other				
1. Pass Through Funds				
State Pass Through Funds		15,775		
Subcontracted to:				
LetterPress Software, Inc.		<u>5,229</u>		
Total Employment and Training Administration			<u>21,004</u>	
Total Department of Labor				<u>21,422</u>
Department of State:				
Bureau of Educational and Cultural Affairs				
A. Research and Development				
1. Expended at USU		<u>27,310</u>		
Total Bureau of Educational and Cultural Affairs			\$ 27,310	
Total Department of State				<u>27,310</u>

<u>Federal Agency and Program</u>	<u>CFDA#</u>	<u>Expenditures</u>	<u>Total Expenditures</u>	<u>Grand Total</u>
Department of Transportation:				
Department of Transportation				
A. Research and Development				
1. Expended at USU		\$ 32,889		
2. Pass Through Funds				
Private Pass Through Funds:				
University of Idaho		5,643		
B. Other				
1. Pass Through Funds				
State Pass Through Funds		344,492		
Private Pass Through Funds:				
Various Sources		<u>18,458</u>		
Total Department of Transportation			\$ 401,482	
Federal Highway Administration				
A. Research and Development				
1. Expended at USU		4,523		
X68040015 (041597)		467,554		
2. Pass Through Funds				
State Pass Through Funds		4,765		
Private Pass Through Funds:				
Multimedia Data Services Corporation		148,503		
B. Other				
1. Expended at USU		18,581		
2. Pass Through Funds				
State Pass Through Funds		<u>3,249</u>		
Total Federal Highway Administration			647,175	
National Highway Traffic Safety Administration				
A. Other				
1. Pass Through Funds				
State Pass Through Funds		<u>2,140</u>		
Total National Highway Traffic Safety Administration			<u>2,140</u>	
Total Department of Transportation				<u>\$ 1,050,797</u>
Institute of Museum and Library Services:				
Institute of Museum and Library Services:				
A. Other				
1. Expended at USU		<u>\$ 2,105</u>		
Total Institute of Museum and Library Services:			<u>\$ 2,105</u>	
Total Institute of Museum and Library Services				<u>2,105</u>
National Aeronautics & Space Administration:				
Ames Research Center				
A. Research and Development				
1. Expended at USU		\$ 16,166		
B. Other				
1. Expended at USU		<u>49,513</u>		
Total Ames Research Center			\$ 65,679	
Dryden Flight Research Center				
A. Research and Development				
1. Expended at USU		<u>78,256</u>		
Total Dryden Flight Research Center			78,256	
Goddard Institute for Space Studies				
A. Research and Development				
1. Expended at USU		<u>(2,721)</u>		
Total Goddard Institute for Space Studies			(2,721)	
Goddard Space Flight Center				
A. Research and Development				
1. Expended at USU		373,818		
NNG04GN63G (041163)		124,308		
NNG04GO43G (035403)		104,160		
NNG05GJ48G (041591)		432,037		

<u>Federal Agency and Program</u>	<u>CFDA#</u>	<u>Expenditures</u>	<u>Total Expenditures</u>	<u>Grand Total</u>
National Aeronautics & Space Administration (continued)				
Goddard Space Flight Center (continued)				
2. Pass Through Funds				
State Pass Through Funds		\$ 39,403		
Private Pass Through Funds:				
Hampton University		43,099		
SETI Institute		(764)		
B. Other				
1. Pass Through Funds				
State Pass Through Funds		<u>120,564</u>		
Total Goddard Space Flight Center			\$ 1,236,625	
Jet Propulsion Laboratory				
A. Research and Development				
1. Expended at USU				
		49,637		
2. Pass Through Funds				
State Pass Through Funds		<u>10</u>		
Total Jet Propulsion Laboratory			49,647	
Johnson Space Center				
A. Research and Development				
1. Expended at USU				
		<u>43,499</u>		
Total Johnson Space Center			43,499	
Kennedy Space Center				
A. Research and Development				
1. Expended at USU				
		<u>33,673</u>		
Total Kennedy Space Center			33,673	
Langley Research Center				
A. Other				
1. Pass Through Funds				
State Pass Through Funds		<u>16,334</u>		
Total Langley Research Center			16,334	
Marshall Space Flight Center				
A. Research and Development				
1. Expended at USU				
		<u>40,884</u>		
Total Marshall Space Flight Center			40,884	
National Aeronautics and Space Administration				
A. Research and Development				
1. Expended at USU				
NAS1-00071		206,702		
NNG06CA23D/GS23F0046P		2,598,161		
NNG04WC23G		436,611		
NNG05GA62G		122,057		
NNG06GA47G		784,684		
NNG05HY21C		543,650		
NNG05HY21C		179,982		
2. Pass Through Funds				
State Pass Through Funds		21,568		
Private Pass Through Funds:				
Aerospace Corporation		3,701		
Boeing Aerospace		2,743		
California Space Grant Foundation		5,618		
HyPerComp Engineering, Inc.		5,908		
NorthWest Research Associates, Inc.		90,904		
SETI Institute		24,244		
University of Arizona		26,199		
AIM- AIM-SOFIE (03S030)		2,428,208		
Ball . JWST Thermal Links (05S110)		55,639		
Hami OCO (04038)		465,944		
JPL NASA Flow Down (04S003)		20,225,911		
Lock MIRI Phase 1 (05S034)		3,851		
B. Other				
1. Pass Through Funds				
State Pass Through Funds		<u>(566)</u>		
Total National Aeronautics and Space Administration			28,231,719	

<u>Federal Agency and Program</u>	<u>CFDA#</u>	<u>Expenditures</u>	<u>Total Expenditures</u>	<u>Grand Total</u>
National Aeronautics & Space Administration (continued)				
Stennis Space Center				
A. Research and Development				
1. Expended at USU				
		3,398		
	NAG13-03025 (041088)	240,169		
	NCC13-02001 (011317)	123,126		
	NNS04AB23G (051395)	551,937		
	Total Stennis Space Center		<u>918,630</u>	
	Total National Aeronautics & Space Administration			<u>\$ 30,712,225</u>
National Endowment for Arts (NEA)				
National Endowment for Arts (NEA)				
A. Other				
1. Pass Through Funds				
	State Pass Through Funds	\$ 36,782		
	Total National Endowment for Arts (NEA)		<u>\$ 36,782</u>	
	Total National Endowment for Arts (NEA)			<u>36,782</u>
National Science Foundation:				
Directorate for Biological Sciences				
A. Research and Development				
1. Expended at USU				
Subcontracted to:				
	Colorado State University	\$ 70,320		
	Indiana University	21,803		
	University of Puerto Rico	25,950		
	Total Directorate for Biological Sciences		\$ 118,073	
Directorate for Computer/Information Science/Engineering				
A. Research and Development				
1. Expended at USU				
	Subcontracted to:			
	University of Wyoming	30,915		
	Total Directorate for Computer/Information Science/Engineering	<u>55,069</u>		85,984
Directorate for Education and Human Resources				
A. Research and Development				
1. Expended at USU				
	EHR-0233382 (031058)	258,541		
	EHR-0233382 (031058)	357,445		
	ESI-0426421 (041447)	1,179,704		
Subcontracted to:				
	Altschuld, James	1,611		
	Blank, Rolf	1,074		
	Brigham Young University	84,918		
	California State University-Los Angeles	91,274		
	Champagne, Audrey	1,074		
	Frechtling, Joy	1,074		
	Gullickson, Arlen	1,611		
	Illinois State University	123,232		
	Lawrenz, Frances	1,611		
	Mertens, Donna	1,611		
	North Carolina A&T State University	88,815		
	Regents Of The University Of Minnesota	29,390		
	Robertson, Daniel J.	(25)		
	Romberg, Thomas	1,611		
	Suarez, Tanya	2,685		
	Torres, Rosalie	(13,859)		
	UGA Research Foundation, Inc	84,838		
	University of Georgia	47,916		
	University of Illinois at Urbana-Chicago	184,276		
	University of Minnesota	101,111		
	University of Wisconsin-Stout	111,991		
	WestEd	70,336		
B. Other				
1. Expended at USU				
	DUE-0207173 (024178)	102,330		
	Total Directorate for Education and Human Resources			2,916,195

<u>Federal Agency and Program</u>	<u>CFDA#</u>	<u>Expenditures</u>	<u>Total Expenditures</u>	<u>Grand Total</u>
National Science Foundation (continued)				
Directorate for Engineering				
A. Research and Development				
1. Expended at USU		\$ 118,011		
CTS-0321170 (034186)		134,099		
CTS-0521621 (051476)		322,381		
Subcontracted to:				
University of Utah		8,328		
B. Other				
1. Expended at USU		<u>39,720</u>		
Total Directorate for Engineering			\$ 622,539	
Directorate for Geosciences				
A. Research and Development				
1. Expended at USU		<u>1,503</u>		
Total Directorate for Geosciences			1,503	
Directorate for Mathematical and Physical				
A. Research and Development				
1. Expended at USU		<u>41,100</u>		
Total Directorate for Mathematical and Physical			41,100	
National Science Foundation				
A. Research and Development				
1. Expended at USU		1,795,811		
0434892 (041589)		121,181		
0522634 (051503)		137,514		
ATM-0408592 (041247)		179,625		
CCF-0404208 (041167)		116,897		
CHE-0313615 (034147)		121,466		
CHE-0443641 (041734)		148,551		
DMS-0413653 (041309)		211,332		
ESI-0352570 (041034)		256,227		
IBN-0416600 (041330)		114,241		
PD 04-7381 (051453)		109,254		
SBE-0244922 (0340800)		565,245		
Subcontracted to:				
Arizona State University		19,485		
Berkeley Geochronology Center		2,500		
Crop & Food Research		8,000		
Education Development Center, Inc.		42,288		
Gordon, Leslie		8,634		
Regents of the University of California		30,368		
University of Alaska - Fairbanks		(1,233)		
University of California-Berkeley		84,481		
University of Illinois		2,962		
University of Tennessee		2,773		
Yale University		44,721		
2. Pass Through Funds				
Private Pass Through Funds:				
American Institute of Biological Sciences		24,011		
Brigham Young University		46,666		
Castlerock Engineering		36,293		
Civilian Research and Development Foundation		947		
Private Pass Through Funds:(continued)				
Inland Northwest Research Alliance Inc.		24,692		
International Continental Scientific Drilling Program		39,159		
Marine Biological Laboratory-Wood Hold, MA		16,361		
Michigan Technological University		220		
MicroSat Systems, Inc.		48,222		
The National Academies		8,888		
University of Arizona		27,603		
University of Connecticut		16,105		
University of North Carolina at Greensboro		44,544		
University of Texas-Austin		37,907		
University of Vermont		54,616		
University of Washington		30,630		
Wavelength Electronics Inc.		10,656		

<u>Federal Agency and Program</u>	<u>CFDA#</u>	<u>Expenditures</u>	<u>Total Expenditures</u>	<u>Grand Total</u>
National Science Foundation (continued)				
National Science Foundation (continued)				
B. Other				
1. Expended at USU		\$ 65,253		
DEB-0540973 (051612)		217,776		
IIS-0453552 (051117)		<u>111,992</u>		
Total National Science Foundation			\$ 4,984,864	
Office of International Science & Engineering (OISE)				
A. Research and Development				
1. Expended at USU		<u>29,630</u>		
Total Office of International Science & Engineering (OISE)			<u>29,630</u>	
Total National Science Foundation				<u>\$ 8,799,888</u>
Peace Corps				
Peace Corps				
A. Other				
1. Expended at USU		<u>\$ 3,980</u>		
Total Peace Corps			<u>\$ 3,980</u>	
Total Peace Corps				<u>3,980</u>
Small Business Administration (SBA):				
Small Business Administration (SBA)				
A. Other				
1. Expended at USU		\$ 363,879		
SBAHQ-04-1-0015 (041607)				
2. Pass Through Funds		<u>144,847</u>		
State Pass Through Funds				
Total Small Business Administration (SBA)			<u>\$ 508,726</u>	
Total Small Business Administration (SBA)				<u>508,726</u>
U.S. Environmental Protection Agency:				
U.S. Environmental Protection Agency				
A. Research and Development				
1. Expended at USU		\$ 148,275		
R83059401 (021161)		195,084		
X7-97830101 (051144)		153,553		
Subcontracted to:				
Cirrus Ecological Solutions, L.C.		7,467		
Michigan State University		27,998		
2. Pass Through Funds				
State Pass Through Funds		180,444		
Private Pass Through Funds:				
Bear River Commission		121,707		
North Wind, Inc.		2,956		
Tetratech		22,000		
University of California-Davis		6,079		
B. Other				
1. Expended at USU		42,004		
2. Pass Through Funds				
State Pass Through Funds		62,589		
Private Pass Through Funds:				
Aqua Terra Consultants		<u>8,373</u>		
Total U.S. Environmental Protection Agency			<u>\$ 978,529</u>	
Total U.S. Environmental Protection Agency				<u>978,529</u>
		<u>\$ 134,518,106</u>	<u>\$ 134,518,106</u>	<u>\$ 134,518,106</u>

**UTAH STATE UNIVERSITY
NOTES TO THE SUPPLEMENTARY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2006**

1. PURPOSE OF THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

The accompanying Schedule of Expenditures of Federal Awards (the Schedule) is a supplementary schedule to the financial statements of Utah State University (the University) and is presented for purposes of additional analysis. Because the Schedule presents only a selected portion of the activities of the University, it is not intended to, and does not present the financial position, changes in net assets or the fund revenues, expenditures or other changes of the University.

2. SIGNIFICANT ACCOUNTING POLICIES

A. *Basis of Presentation* - The information in the Schedule is presented in accordance with Office of Management and Budget (OMB) Circular A-133, *Audits of State and Local Governments*. The Schedule includes Federal financial assistance expended by the University and by its component unit, Utah State University Research Foundation, dba Space Dynamics Laboratory/Utah State University, (USURF). Federal expenditures of USURF constituted 37.7% of total Federal expenditures for the year ended June 30, 2006.

- **Federal Financial Assistance** - Pursuant to the Single Audit Act Amendments of 1996 (Public Law 104-156) and OMB Circular A-133, Federal financial assistance is defined as assistance provided by a Federal agency, either directly or indirectly, in the form of grants, contracts, cooperative agreements, loans, loan guarantees, property, interest subsidies, insurance or direct appropriations. Accordingly, non-monetary Federal assistance, including Federal surplus property, is included in Federal financial assistance and, therefore, is reported on the Schedule. Federal financial assistance does not include direct Federal cash assistance to individuals. Solicited contracts between the University and Federal Government for which the Federal Government procures tangible goods or services are not considered to be Federal financial assistance.
- **Major and Non-major Programs** - The Single Audit Act Amendments of 1996 and OMB Circular A-133 establish the levels of expenditures or expenses to be used in defining major and non-major Federal financial award programs. Major programs for the State of Utah are those programs which exceeded \$9,000,000 in Federal expenditures, distributions or issuances for the fiscal year ended June 30, 2006. Two U.S. Department of Education programs, including the Federal Perkins Loan Program and the Federal Family Education Loan Program (see Note 5), are considered major programs by Utah State University because they are major programs on a statewide basis.

- B. *Reporting Entity*** - The reporting entity is fully described in Note A of the University's financial statements. The Schedule includes all Federal financial award programs administered by the University for the fiscal year ended June 30, 2006.
- C. *Basis of Accounting*** - The expenditures in the Schedule are recognized as incurred, based on the accrual basis of accounting and the cost accounting principles contained in OMB Circular A-21, *Cost Principles for Educational Institutions*. Under those cost principles, certain types of expenditures are not allowable or are limited as to reimbursement.
- Indirect Costs - The Schedule includes a portion of costs associated with general University activities, which are allocated to Federal awards under negotiated formulas, commonly referred to as indirect cost rates.
 - Matching Costs - The Schedule does not include matching expenditures.
 - Direct and Indirect Pass Through Federal Financial Assistance - The majority of the University's Federal financial awards are received directly from the granting Federal agency (i.e., the University is the primary recipient). However, some Federal financial assistance, as identified on the Schedule, is passed through a separate entity prior to receipt by the University (i.e., the University is a sub-recipient). This type of assistance is included on the Schedule as *Federal Pass-Through*.

3. RECONCILIATION OF EXPENDITURES TO FEDERAL REVENUES

Expenditures reported in the Schedule agree with the Federal revenues reported in the University's financial statements with the following reconciling items:

Total Federal financial assistance from the Schedule of Expenditures of Federal Awards:	\$ 134,518,106
A. Federal capital contribution for the Federal Perkins Loan Program reported as Federal revenue in the financial statements, but not reported on the Schedule.	-
B. Other net reconciling items due to timing differences in recognizing Federal revenues and expenditures, and indirect Federal funding as identified on the Schedule.	<u>36,327</u>
Total Federal revenue per the Statement of Revenues Expenses and Changes in Net Assets	<u>\$ 134,554,433</u>

4. U.S. DEPARTMENT OF EDUCATION STUDENT FINANCIAL ASSISTANCE (SFA) PROGRAMS

The total expenditures and disbursements of each Department of Education SFA program for the fiscal year ended June 30, 2006, are identified below:

Federal Perkins Loan Program

Student loans advanced*	\$2,509,800
Administrative cost allowance	60,084
Collection/litigation costs	944
Total	<u>\$2,570,828</u>

College Work-Study Program

Student wages	\$455,299
Administrative cost allowance	82,248
Job location and development	50,000
Total	<u>\$587,547</u>

Supplemental Education Opportunity Grant Program

Student grants	\$359,211
Administrative cost allowance	89,031
Total	<u>\$448,242</u>

Federal Pell Grant Program

Student grants	\$15,714,104
Administrative cost allowance	31,995
Total	<u>\$15,746,099</u>

State Student Incentive Grants

Student grants	\$316,800
Total	<u>\$316,800</u>

*The student loans advanced for the Federal Perkins Loan Program are not included in the Schedule.

5. FEDERAL LOANS OUTSTANDING

Utah State University administers the Federal Perkins Loan Program. The program had an outstanding loan balance of \$12,077,692 at June 30, 2006. The University, also, partially administers the Guaranteed Student Loan Program (including Parents Loans for Undergraduate Students and Supplemental Loans for Students). The loans of this program are made through lending institutions, but the University is responsible for completing portions of the loan applications, verifying student eligibility, filing student confirmation reports, refunding money to lenders and disbursing loan checks received from the lending institutions. During fiscal year 2006, the University authorized new loans under the Federal Family Education Loan Program of \$30,766,587.

The administrative allowances expended under these programs during the year are included in the Schedule.

**UTAH STATE UNIVERSITY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2006**

A. SUMMARY OF AUDIT RESULTS

1. The independent auditors' report on the basic financial statements expresses an unqualified opinion. We did not audit the financial statements of the Utah State University Research Foundation (a component unit of Utah State University). These statements were audited by other auditors whose report has been furnished to us, and our opinion, insofar as it relates to the amounts included for the Utah State University Research Foundation, is based solely on the report of such other auditors.
2. No reportable conditions with regard to internal control over financial reporting were identified.
3. No instances of noncompliance material to the financial statements of the University were disclosed as a result of the audit.
4. No reportable conditions with regard to internal control over the major federal program were identified.
5. The independent auditors' report on compliance over the major federal award program expresses an unqualified opinion.
6. Audit findings related to the Utah State University Research Foundation which are required to be reported under Section 510(a) of OMB Circular A-133 disclosed during the audit are reported at Section C of this schedule.
7. As directed by the Utah State Auditor, only the following program was tested as a major program for the year ended June 30, 2006:

Research and Development Cluster

8. The threshold for distinguishing Types A and B programs was \$9,000,000, as directed by the Utah State Auditor.
9. Utah State University was determined to be a low risk auditee as that term is defined in OMB Circular A-133.

B. FINDINGS - FINANCIAL STATEMENTS AUDIT

No findings to report.

**C. FINDINGS AND QUESTIONED COSTS – MAJOR FEDERAL AWARDS PROGRAMS
AUDIT**

No findings to report.

D. PRIOR YEAR FINDINGS

The auditors of the Utah State University Research Foundation disclosed the following findings relating to audits of prior years:

Research and Development Cluster – All Programs

Finding 04-01 - Allowable Rent Charges for Overhead Rate Calculation

Statement of Condition: The Foundation has submitted final indirect cost rate proposals and excluded the unallowable rents. No further action on the Foundation's part is contemplated.

Finding 05-01 - Allowable Costs in Contract Termination

Statement of Condition: The Foundation's termination costs on the Russian American Observation Satellites (RAMOS) HQ00006-00-D-00067 Task order 19 have not been accepted by the federal government. Allowable severance pay and early retirement benefits will be settled on a case by case basis, other termination costs will be settled on the basis of reasonableness. The Defense Contract Audit Agency (DCAA) issued a report dated January 27, 2006 and questioned \$633,568 of the proposed \$3,346,771 termination settlement. The Foundation and the contracting agency have not settled on a final amount and are in negotiations to settle the matter.