STATE OF UTAH

SINGLE AUDIT REPORT

FISCAL YEAR ENDED JUNE 30, 2010

Report No. 10-43

Keeping Utah
Financially Strong

AUSTON G. JOHNSON, CPA
UTAH STATE AUDITOR

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December 21, 2010

The Members of the Legislature of the State of Utah

The Honorable Gary R. Herbert, 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, 2010. 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, 2010 and our report thereon, dated November 18, 2010, have been issued under separate cover.

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

Sincerely,

Auston G. Johnson, CPA
Utah State Auditor

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B. Significant Deficiency of internal control – basic financial statement level.
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F. Significant deficiency of internal control – major program level.
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INTRODUCTION

Background

The Federal Government requires the State of Utah to have an entity-wide audit of its financial statements and its federal programs as a condition of receiving federal financial assistance. The federally required audit is commonly referred to as the "single audit." The single audit focuses on testing compliance with laws and regulations and testing related internal control for major programs. The requirements for performing the single audit are stated in the U.S. Office of Management and Budget (OMB) Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*.

Scope

OMB Circular A-133 requires a risk-based approach to auditing federal programs. Under the risk-based approach, programs are classified as Type A or Type B programs based on a dollar level computed in accordance with Circular A-133. Type A programs for the State are those programs which exceeded $17,500,000 in federal awards expended for the fiscal year ended June 30, 2010. All other programs are classified as Type B. For the year ended June 30, 2010, all "non-low risk" Type A and nine "high risk" Type B programs were audited as major programs in accordance with OMB Circular A-133 requirements.

Presentation

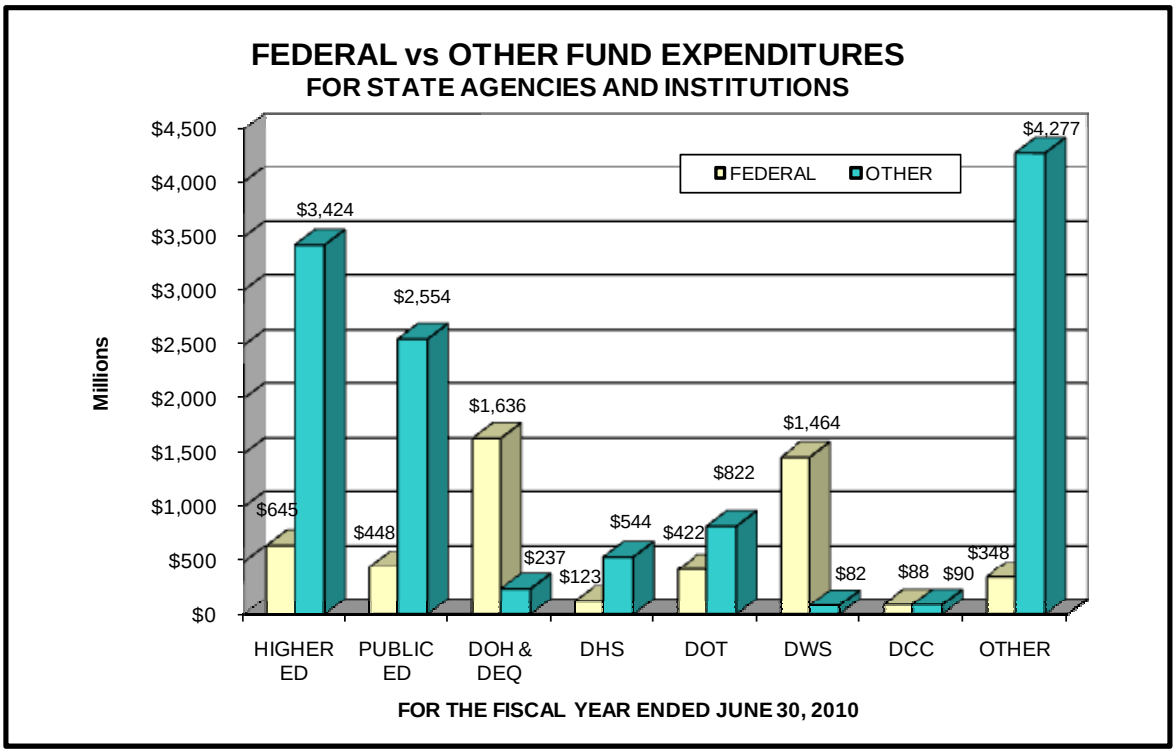
This report includes all required information for the single audit except the State's financial statements and our report thereon, which were issued under separate cover. A Summary Schedule of Expenditures of Federal Awards and a Schedule of Expenditures of Federal Awards by federal agency are presented as required. An optional Schedule sorted by state agency is also presented. The required summary of our audit results, including a list of the major programs audited, is presented on pages 118-119. In addition, management's corrective action plan is presented with the related finding and questioned cost rather than in a separate section of the report. The type of each finding and the auditor's report(s) to which it relates is listed in the foregoing Table of Contents.

Perspective

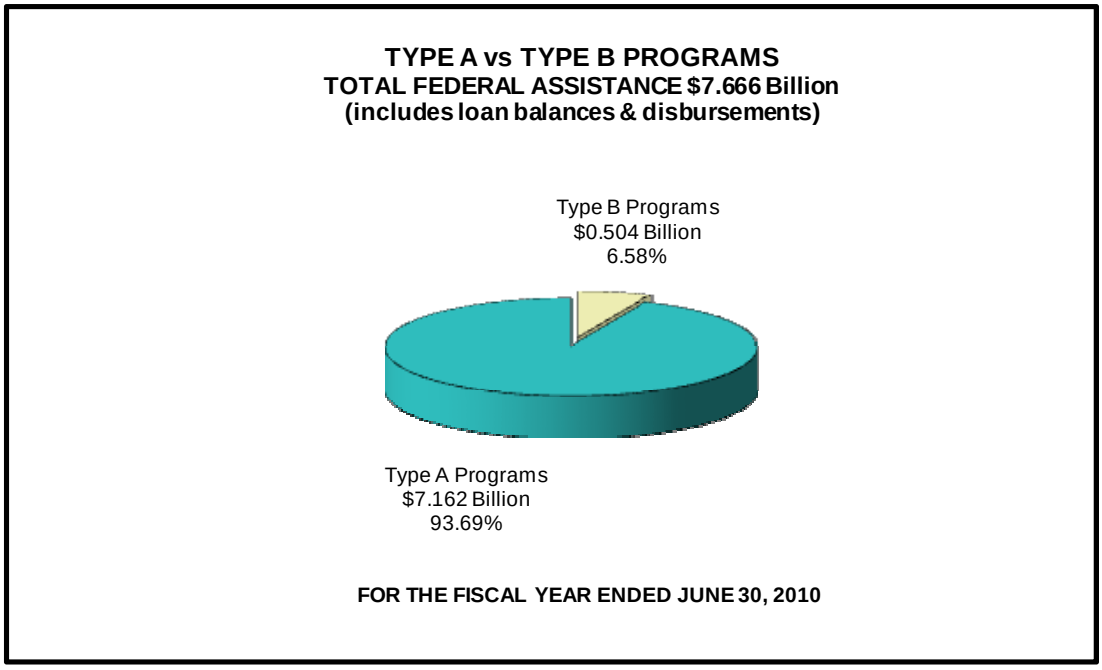
Federal programs continue to be a significant source of funding for the State. The top graph on the following page shows the relationship of federal award expenditures to total expenditures for State agencies and institutions.

The bottom graph on the following page shows the break out of Type A and Type B programs. The State had 28 Type A programs and hundreds of Type B programs in fiscal year 2010.

INTRODUCTION



HIGHER ED – Colleges and Universities
PUBLIC ED – Office of Education
DOH & DEQ – Dept. of Health and
Dept. of Environmental Quality
DHS – Dept. of Human Services
DOT – Dept. of Transportation
DWS – Dept. of Workforce Services
DCC – Dept. of Community & Culture
OTHER – Other state agencies



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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 Gary R. Herbert
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, 2010, which collectively comprise the State's basic financial statements, and have issued our report thereon dated November 18, 2010. 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 & Clinics 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 the State'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's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinions on the basic financial statements, but not for the purpose of expressing an opinion on the effectiveness of the State's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the State's internal control over financial reporting.

Our consideration of internal control over financial reporting was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control over financial reporting that might be significant deficiencies, or material weaknesses and, therefore, there can be no assurance that all deficiencies, significant deficiencies, or material weaknesses have been

identified. However, as described in the accompanying "Schedule of Findings and Questioned Costs," we identified a certain deficiency in internal control over financial reporting that we consider to be a material weakness and other deficiencies that we consider to be significant deficiencies.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. We consider the deficiency described in the accompanying "Schedule of Findings and Questioned Costs" as item No. 10-07 to be a material weakness.

A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider the deficiencies described in the accompanying "Schedule of Findings and Questioned Costs" as items No. 10-01 through 10-06 to be significant deficiencies.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the State's basic 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 an instance of noncompliance or other matters that is required to be reported under *Government Auditing Standards* and which is described in the accompanying "Schedule of Findings and Questioned Costs" as item No. 10-01.

We also noted certain matters 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.

Auston G. Johnson, CPA
Utah State Auditor
November 18, 2010

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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 Gary R. Herbert
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, 2010. The State'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's management. Our responsibility is to express an opinion on the State's compliance based on our audit. As stated in our report on the basic financial statements, we did not audit the financial statements of certain funds and component units nor did we audit compliance with 4.06% of the State Fiscal Stabilization Funds cluster and 16.48% of the Research and Development cluster programs which comprise 1.16% of the State's total federal expenditures. Those financial statements as well as compliance for that portion of those programs were audited by other auditors whose reports, including reports on compliance with requirements applicable to the State Fiscal Stabilization Funds cluster and 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.

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's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit and the reports of other auditors provide a reasonable basis for our opinion. Our audit does not provide a legal determination on the State's compliance with those requirements.

As described in items No. 10-38, 10-45, and 10-56 in the accompanying "Schedule of Findings and Questioned Costs," the State of Utah did not comply with the requirements regarding allowable activities, allowable costs/cost principles, and eligibility that are applicable to the Children's Health Insurance Program (93.767), the CCDF Cluster (93.575, 93.596, 93.713), and the Workforce Investment Act Cluster (17.258, 17.259, 17.260). Compliance with such requirements is necessary, in our opinion, for the State of Utah to comply with the requirements applicable to those programs.

In our opinion, based on our audit and the reports of other auditors, except for the noncompliance described in the preceding paragraph, the State of Utah complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended June 30, 2010.

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 through v of this report and described in the "Schedule of Findings and Questioned Costs" section of this report.

Internal Control Over Compliance

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'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 and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the State's internal control over compliance.

Our consideration of internal control over compliance was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in the State's internal control over compliance that might be significant deficiencies or material weaknesses and, therefore, there can be no assurance that all deficiencies, significant deficiencies, or material weaknesses have been identified. However, as discussed below, we identified certain deficiencies in internal control over compliance that we consider to be material weaknesses and other deficiencies that we consider to be significant deficiencies.

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. We consider the deficiencies in internal control over compliance described in the accompanying "Schedule of Findings and Questioned Costs" as items No. 10-08, 10-13, 10-21, 10-38, 10-45, 10-46, 10-50, and 10-56 to be material weaknesses.

A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance. We consider the deficiencies in internal control over compliance described in the accompanying "Schedule of Findings and Questioned Costs" as items No. 10-09 through 10-11, 10-14 through 10-20, 10-22 through 10-37, 10-39, 10-40, 10-42 through 10-44, 10-47 through 10-49, 10-51 through 10-55, 10-57 through 10-59 to be significant deficiencies.

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, 2010, and have issued our report thereon dated November 18, 2010. Our audit was performed for the purpose of forming our opinions on the financial statements that collectively comprise the State's basic financial statements. As stated above and in our report on the basic financial statements, we did not audit the financial statements of certain funds. Those financial statements were audited by other auditors and 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 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

December 8, 2010 - As pertaining to Compliance and Internal Control Over Compliance
November 18, 2010 - As pertaining to the Schedule of Expenditures of Federal Awards

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SUMMARY

SCHEDULE OF EXPENDITURES

OF FEDERAL AWARDS

State of Utah
Summary Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2010

Federal Catalog #	Expenditures	Clusters, Other CFDA Program Titles, and ARRA Programs
SUMMARY SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS		
* AGE	$ 7,606,185	Aging Cluster
* CC	53,340,814	CCDF Cluster (Child Care)
CIL	54,037	Centers for Independent Living Cluster
CSBG	6,681,887	CSBG Cluster
EFA	783,684	Emergency Food Assistance Cluster
EFSP	12,791	Emergency Food and Shelter Program Cluster
EHCY	324,741	Education of Homeless Children and Youth Cluster
EIS	6,526,350	Early Intervention Services (IDEA) Cluster
* ES	11,188,016	Employment Services Cluster
ETSG	1,552,252	Educational Technology State Grants Cluster
FW	10,452,437	Fish and Wildlife Cluster
HDST	3,952,855	Head Start Cluster
* HPC	413,202,178	Highway Planning and Construction Cluster
HS	5,522,583	Highway Safety Cluster
HSEC	6,910,835	Homeland Security Cluster
ILSB	356,830	Independent Living Services for Older Individuals Who Are Blind Cluster
ILSG	459,716	Independent Living State Grants Cluster
* IMMZ	29,192,463	Immunization Cluster
* MED	1,405,988,056	Medicaid Cluster
NUT	110,532,871	Child Nutrition Cluster
* R&D	315,315,523	Research and Development Programs
SDS	880,468	Statewide Data Systems Cluster
* SE	122,429,119	Special Education (IDEA) Cluster
* SFA	200,291,178	Student Financial Assistance Programs
* SFSF	196,733,143	State Fiscal Stabilization Fund Cluster
* SNAP	379,914,872	SNAP Cluster
SSI	10,738,944	Disability Insurance/SSI Cluster
* TANF	85,596,236	TANF Cluster
* TIPA	68,983,522	Title I, Part A Cluster
TRIO	8,213,563	TRIO Cluster
TSP	403,876	Transit Services Programs Cluster
* VOCR	32,423,659	Vocational Rehabilitation Cluster
* WIA	17,380,063	WIA Cluster
07	653,881	Office of National Drug Control Policy
10	5,355,500	Department of Agriculture
* 10.025	1,853,555	Plant and Animal Disease, Pest Control, and Animal Care
10.069	10,000	Conservation Reserve Program
10.086	6,794	Aquaculture Grants Program (AGP)
10.162	302,959	Inspection Grading and Standardization
10.163	42,675	Market Protection and Promotion
10.433	8,307	Rural Housing Preservation Grants
10.435	39,955	State Mediation Grants
10.477	1,415,705	Meat, Poultry, and Egg Products Inspection
* 10.557	45,506,337	Special Supplemental Nutrition Program for Women, Infants, and Children
10.558	27,373,716	Child and Adult Care Food Program
10.560	1,508,615	State Administrative Expenses for Child Nutrition
10.565	43,988	Commodity Supplemental Food Program
* 10.578	101,120	WIC Grants To States (WGS)
10.580	92,774	Special Nutrition Assistance Program Outreach/Participation Program
10.582	954,237	Fresh Fruit and Vegetable Program
10.652	41,376	Forestry Research
10.664	4,660,989	Cooperative Forestry Assistance
10.672	36,689	Rural Development, Forestry, and Communities

* Major Programs, see Note 2.A.

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

State of Utah
Summary Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2010

Federal Catalog #	Expenditures	Clusters, Other CFDA Program Titles, and ARRA Programs
10.675	5,000	Urban and Community Forestry Program
10.676	1,480,014	Forest Legacy Program
10.677	27,039	Forest Land Enhancement Program
10.688	161,847	Recovery Act of 2009: Wildland Fire Management
10.769	60,000	Rural Business Enterprise Grants
10.855	17,276	Distance Learning and Telemedicine Loans and Grants
10.902	57,541	Soil and Water Conservation
10.916	412,290	Watershed Rehabilitation Program
11	171,954	Department of Commerce
11.550	84,047	Public Telecommunications Facilities Planning and Construction
11.555	2,405,784	Public Safety Interoperable Communications Grant Program
11.557	47,087	Broadband Technology Opportunities Program (BTOP)
11.558	375,173	State Broadband Data and Development Grant Program
11.559	174,587	Low-Power Television and Translator Upgrade Program
11.611	403,832	Manufacturing Extension Partnership
12	3,657,170	Department of Defense
12.002	360,201	Procurement Technical Assistance for Business Firms
12.113	376,494	State Memorandum of Agreement Program for the Reimbursement of Technical Services
12.400	2,361,967	Military Construction, National Guard
* 12.401	27,670,840	National Guard Military Operations and Maintenance (O&M) Projects
12.901	238,969	Mathematical Sciences Grants Program
14	331,501	Department of Housing and Urban Development
* 14.228	27,057,563	Community Development Block Grants/State's program and Non-Entitlement Grants in Hawaii
14.231	617,361	Emergency Shelter Grants Program
14.235	167,640	Supportive Housing Program
14.238	6,107	Shelter Plus Care
* 14.239	480,057	Home Investment Partnerships Program
14.241	101,640	Housing Opportunities for Persons with AIDS
14.257	1,029,853	2009: Homelessness Prevention and Rapid Re-Housing Program (Recovery Act Funded)
14.401	273,802	Fair Housing Assistance Program – State and Local
15	8,907,600	Department of Interior
15.033	544	Road Maintenance – Indian Roads
15.224	102,483	Cultural Resource Management
15.225	27,780	Recreation Resource Management
15.228	307,592	National Fire Plan - Wildland Urban Interface Community Fire Assistance
15.236	20,238	Environmental Quality and Protection Resource Management
15.242	548,937	National Fire Plan - Rural Fire Assistance
15.250	1,899,686	Regulation of Surface Coal Mining and Surface Effects of Underground Coal Mining
15.252	2,085,312	Abandoned Mine Land Reclamation (AMLR) Program
15.504	3,764,205	Water Reclamation and Reuse Program
15.615	543,377	Cooperative Endangered Species Conservation Fund
15.633	274,927	Landowner Incentive Program
15.634	799,431	State Wildlife Grants
15.642	789,379	Challenge Cost Share
15.807	271,103	Earthquake Hazards Reduction Program
15.808	50,638	U.S. Geological Survey – Research and Data Collection
15.809	50,000	National Spatial Data Infrastructure Cooperative Agreements Program
15.810	184,712	National Cooperative Geologic Mapping Program
15.814	25,687	National Geological and Geophysical Data Preservation Program
15.904	691,169	Historic Preservation Fund Grants-In-Aid
15.916	126,204	Outdoor Recreation – Acquisition, Development and Planning
15.929	2,798,942	Save America's Treasures
16	278,706	Department of Justice
16.001	4,553,927	Law Enforcement Assistance – Narcotics and Dangerous Drugs – Laboratory Analysis
16.523	226,476	Juvenile Accountability Block Grants
16.540	593,210	Juvenile Justice and Delinquency Prevention – Allocation to States
16.543	204,235	Missing Children's Assistance

* Major Programs, see Note 2.A.

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

State of Utah
Summary Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2010

Federal Catalog #	Expenditures	Clusters, Other CFDA Program Titles, and ARRA Programs
16.548	59,248	Title V – Delinquency Prevention Program
16.550	384,626	State Justice Statistics Program for Statistical Analysis Centers
16.560	136,033	National Institute of Justice Research, Evaluation, and Development Project Grants
16.575	6,180,752	Crime Victim Assistance
16.576	62,199	Crime Victim Compensation
16.580	86,994	Edward Byrne Memorial State and Local Law Enforcement Assistance Discretionary Grants Program
16.588	1,691,088	Violence Against Women Formula Grants
16.593	65,748	Residential Substance Abuse Treatment for State Prisoners
16.606	872,574	State Criminal Alien Assistance Program
16.607	47,717	Bulletproof Vest Partnership Program
16.727	305,973	Enforcing Underage Drinking Laws Program
16.734	17,111	Special Data Collections and Statistical Studies
16.738	2,315,858	Edward Byrne Memorial Justice Assistance Grant Program
16.741	170,228	Forensic DNA Backlog Reduction Program
16.742	205,093	Paul Coverdell Forensic Sciences Improvement Grant Program
16.748	5,245	Convicted Offender and/or Arrestee DNA Backlog Reduction Program
16.750	112,775	Support for Adam Walsh Act Implementation Grant Program
16.800	158,570	Recovery Act - Internet Crimes against Children Task Force Program (ICAC)
16.801	428,393	Recovery Act - State Victim Assistance Formula Grant Program
16.802	671,400	Recovery Act - State Victim Compensation Formula Grant Program
16.803	2,917,533	Recovery Act - Eward Byrne Memorial Justice Assistance Grant (JAG) Program/ Grants to States and Territories
16.808	238,849	Recovery Act - Edward Byrne Memorial Competitive Grant Program
17	472,908	Department of Labor
17.002	2,102,536	Labor Force Statistics
17.005	77,031	Compensation and Working Conditions
* 17.225	901,234,641	Unemployment Insurance
17.235	1,033,747	Senior Community Service Employment Program
17.245	3,309,484	Trade Adjustment Assistance
17.266	218,295	Work Incentive Grants
17.268	1,559,849	H-1B Job Training Grants
17.269	3,448,955	Community Based Job Training Grants
17.271	136,362	Work Opportunity Tax Credit Program (WOTC)
17.273	161,688	Temporary Labor Certification for Foreign Workers
17.274	260,754	Youthbuild
17.275	8,178	Program of Competitive Grants for Worker Training and Placement in High Growth and Emerging Industry Sectors
17.503	1,367,918	Occupational Safety and Health – State Program
17.504	740,669	Consultation Agreements
17.600	129,356	Mine Health and Safety Grants
19	6,986,322	Department of State
19.009	3,064	Academic Exchange Programs – Undergraduate Programs
20	1,594,975	Department of Transportation
20.106	235,821	Airport Improvement Program
20.218	1,852,459	National Motor Carrier Safety
20.231	55,214	Performance and Registration Information Systems Management
20.235	68,913	Commercial Motor Vehicle Operator Training Grants
20.237	108,265	Commercial Vehicle Information Systems and Networks
20.509	6,431,425	Formula Grants for Other Than Urbanized Areas
20.700	294,091	Pipeline Safety Program Base Grants
20.703	230,467	Interagency Hazardous Materials Public Sector Training and Planning Grants
21	4,967	Department of the Treasury
21.008	72,828	Low-Income Taxpayer Clinics
30.002	423,700	Employment Discrimination – State and Local Fair Employment Practices Agency Contracts
39.003	131,230	Donation of Federal Surplus Personal Property
42	27,650	Library of Congress
43	1,058,249	National Aeronautics and Space Administration
45	440,364	National Foundation on the Arts and Humanities

* Major Programs, see Note 2.A.

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

State of Utah
Summary Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2010

Federal Catalog #	Expenditures	Clusters, Other CFDA Program Titles, and ARRA Programs
45.024	125,672	NEA Promotion of the Arts – Grants to Organizations and Individuals
45.025	919,800	NEA Promotion of the Arts – Partnership Agreements
45.149	60,426	NEH Promotion of the Humanities – Division of Preservation and Access
45.164	532	NEH Promotion of the Humanities – Public Programs
45.303	9,886	IMLS Conservation Project Support
45.310	1,341,232	IMLS Grants to States
45.312	29,085	IMLS National Leadership Grants
47	295,613	National Science Foundation
47.041	7,895	Engineering Grants
47.049	486,983	Mathematical and Physical Sciences
47.070	138,436	Computer and Information Science and Engineering
47.074	470,719	Biological Sciences
47.075	104,630	Social, Behavioral, and Economic Sciences
47.076	1,216,677	Education and Human Resources
47.079	37,971	International Science and Engineering (OISE)
47.080	79,106	Office of Cyberinfrastructure
59	139,360	Small Business Administration
59.037	851,351	Small Business Development Centers
64	3,395,772	Department of Veterans Affairs
64.005	12,732,973	Grants to States for Construction of State Home Facilities
64.015	2,734,528	Veterans State Nursing Home Care
66	203,500	Environmental Protection Agency
66.034	444,364	Surveys, Studies, Research, Investigations, Demonstrations, and Special Purpose Activities Relating to the Clean Air Act
66.039	722,355	National Clean Diesel Funding Assistance Program
66.040	1,276,533	State Clean Diesel Grant Program
66.112	16,872	Surveys, Studies, Investigations, Training, Demonstrations, and Special Purpose Grants for Regional Geographic Initiatives
66.202	48,372	Congressionally Mandated Projects
66.433	73,899	State Underground Water Source Protection
66.439	117,335	Targeted Watersheds Grants
66.454	249,596	Water Quality Management Planning
* 66.458	2,218,521	Capitalization Grants for Clean Water State Revolving Funds
66.460	1,875,190	Nonpoint Source Implementation Grants
66.461	47,870	Regional Wetland Program Development Grants
66.467	7,735	Wastewater Operator Training Grant Program
* 66.468	10,523,337	Capitalization Grants for Drinking Water State Revolving Funds
66.474	45,105	Water Protection Grants to the States
66.605	7,426,778	Performance Partnership Grants
66.608	209,308	Environmental Information Exchange Network Grant Program and Related Assistance
66.700	526,694	Consolidated Pesticide Enforcement Cooperative Agreements
66.802	1,926,668	Superfund State, Political Subdivision, and Indian Tribe Site-Specific Cooperative Agreements
66.804	214,141	Underground Storage Tank Prevention, Detection and Compliance Program
66.805	1,522,393	Leaking Underground Storage Tank Trust Fund Corrective Action Program
66.817	410,483	State and Tribal Response Program Grants
66.818	20,736	Brownfields Assessment and Cleanup Cooperative Agreements
81	182,058	Department of Energy
81.041	1,852,740	State Energy Program
* 81.042	13,775,647	Weatherization Assistance for Low Income Persons
81.087	29,244	Renewable Energy Research and Development
81.089	227,921	Fossil Energy Research and Development
81.104	23,570	Office of Environmental Waste Processing
81.117	203,420	Energy Efficiency & Renewable Energy Information Dissemination, Outreach, Training & Technical Analysis/Assist
81.119	101,862	State Energy Program Special Projects
81.122	66,649	Electricity Delivery and Energy Reliability, Research, Development and Analysis
81.127	289,779	Energy Efficient Appliance Rebate Program (EEARP)

* Major Programs, see Note 2.A.

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

State of Utah
Summary Schedule of Expenditures of Federal Awards
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Federal Catalog #	Expenditures	Clusters, Other CFDA Program Titles, and ARRA Programs
81.128	385,207	Energy Efficiency and Conservation Block Grant Program (EECBG)
84	185,841	Department of Education
84.002	3,198,386	Adult Education - Basic Grants to States
84.011	1,427,765	Migrant Education – State Grant Program
84.013	534,293	Title I Program for Neglected and Delinquent Children
84.015	472,305	National Resource Centers Program for Foreign Language and Area Studies or Foreign Language and International Studies Program and Foreign Language and Area Studies Fellowship Program
84.031	842,479	Higher Education – Institutional Aid
* 84.032	38,569,593	Federal Family Education Loans
* 84.048	12,788,267	Career and Technical Education – Basic Grants to States
84.069	530,964	Leveraging Educational Assistance Partnership
84.116	744,524	Fund for the Improvement Of Postsecondary Education
84.129	242,789	Rehabilitation Long – Term Training
84.144	26,500	Migrant Education – Coordination Program
84.184	163,547	Safe and Drug-Free Schools and Communities – National Programs
84.185	477,250	Byrd Honors Scholarships
84.186	1,798,711	Safe and Drug-Free Schools and Communities – State Grants
84.187	222,810	Supported Employment Services for Individuals with Significant Disabilities
84.213	264,237	Even Start – State Educational Agencies
84.215	353,719	Fund for the Improvement of Education
84.224	437,661	Assistive Technology
84.234	31,112	Projects with Industry
84.243	1,196,451	Tech-Prep Education
84.265	37,178	Rehabilitation Training – State Vocational Rehabilitation Unit In-Service Training
84.275	434,754	Rehabilitation Training – General Training
84.282	4,462,092	Charter Schools
84.287	5,396,476	Twenty-First Century Community Learning Centers
84.298	68,798	State Grants for Innovative Programs
84.299	23,084	Indian Education -- Special Programs for Indian Children
84.305	(542)	Education Research, Development and Dissemination
84.323	737,190	Special Education – State Personnel Development
84.325	1,951,992	Special Education – Personnel Development to Improve Services and Results for Children with Disabilities
84.326	1,199,645	Special Education – Technical Assistance and Dissemination to Improve Services and Results for Children with Disabilities
84.327	265,309	Special Education – Technology and Media Services for Individuals with Disabilities
84.330	174,728	Advanced Placement Program (Advanced Placement Test Fee; Advanced Placement Incentive Program Grants)
84.331	63,695	Grants to States for Workplace and Community Transition Training for Incarcerated Individuals
84.334	2,597,410	Gaining Early Awareness and Readiness for Undergraduate Programs
84.335	613,850	Child Care Access Means Parents in School
84.357	3,416,215	Reading First State Grants
84.365	3,770,817	English Language Acquisition Grants
84.366	1,012,273	Mathematics and Science Partnerships
* 84.367	16,545,626	Improving Teacher Quality State Grants
84.368	761,853	Grants for Enhanced Assessment Instruments
* 84.369	9,005,035	Grants for State Assessments and Related Activities
84.373	10,770	Special Education – Technical Assistance on State Data Collection
84.378	326,709	College Access Challenge Grant Program
89.003	41,376	National Historical Publications and Records Grants
90.401	162,792	Help America Vote Act Requirements Payments
93	9,849,045	Department of Health and Human Services
93.006	143,073	State and Territorial and Technical Assistance Capacity Development Minority HIV/AIDS Demonstration Program
93.041	24,268	Special Programs for the Aging – Title VII, Chapter 3-Programs for Prevention of Elder Abuse, Neglect, and Exploi
93.042	50,663	Special Programs for the Aging – Title VII, Chapter 2 – Long Term Care Ombudsman Services for Older Individual
93.043	53,123	Special Programs for the Aging – Title III, Part D – Disease Prevention and Health Promotion Services
93.048	128,620	Special Programs for the Aging – Title IV – and Title II – Discretionary Projects
93.051	149,309	Alzheimer's Disease Demonstration Grants to States
93.052	709,876	National Family Caregiver Support, Title III, Part E

* Major Programs, see Note 2.A.

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State of Utah
Summary Schedule of Expenditures of Federal Awards
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Federal Catalog #	Expenditures	Clusters, Other CFDA Program Titles, and ARRA Programs
93.061	169,172	Innovations in Applied Public Health Research
* 93.069	23,026,158	Public Health Emergency Preparedness
93.070	395,093	Environmental Public Health and Emergency Response
93.088	624,987	Advancing System Improvements to Support Targets for Healthy People 2010
93.089	60,000	Emergency System for Advance Registration of Volunteer Health Professionals
93.107	221,277	Area Health Education Centers Point of Service Maintenance and Enhancement Awards
93.110	2,360,016	Maternal and Child Health Federal Consolidated Programs
93.116	420,418	Project Grants and Cooperative Agreements for Tuberculosis Control Programs
93.127	2,826,813	Emergency Medical Services for Children
93.136	698,439	Injury Prevention and Control Research and State and Community Based Programs
93.145	152,882	AIDS Education and Training Centers
93.150	482,000	Projects for Assistance in Transition From Homelessness (PATH)
93.165	42,050	Grants to States for Loan Repayment Program
93.173	208,532	Research Related to Deafness and Communication Disorders
93.178	27,587	Nursing Workforce Diversity
93.204	86,730	Surveillance of Hazardous Substance Emergency Events
93.213	57,765	Research and Training in Complementary and Alternative Medicine
93.224	174,536	Consolidated Health Centers (Community Health Centers, Migrant Health Centers, Health Care for the Homeless, Public Housing Primary Care, and School Based Health Centers)
93.226	205,437	Research on Healthcare Costs, Quality and Outcomes
93.234	135,726	Traumatic Brain Injury State Demonstration Grant Program
93.240	301,925	State Capacity Building
93.241	383,043	State Rural Hospital Flexibility Program
93.242	43,998	Mental Health Research Grants
93.243	3,036,667	Substance Abuse and Mental Health Services – Projects of Regional and National Significance
93.247	717,819	Advanced Education Nursing Grant Program
93.251	177,523	Universal Newborn Hearing Screening
93.253	307,099	Poison Control Stabilization and Enhancement Grants
93.259	16,755	Rural Access to Emergency Devices Grant
93.262	1,387,610	Occupational Safety and Health Program
93.264	105,000	Nurse Faculty Loan Program (NFLP)
93.265	54,300	Comprehensive Geriatric Education Program (CGEP)
93.279	528,195	Drug Abuse and Addiction Research Programs
93.281	170,266	Mental Health Research Career/Scientist Development Awards
93.283	11,155,479	Centers for Disease Control and Prevention – Investigations and Technical Assistance
93.286	149,431	Discovery and Applied Research for Technological Innovations to Improve Human Health
93.301	202,982	Small Rural Hospital Improvement Grant Program
93.358	12,532	Advanced Education Nursing Traineeships
93.361	4,701	Nursing Research
93.389	573,140	National Center for Research Resources
93.395	68,011	Cancer Treatment Research
93.398	869,597	Cancer Research Manpower
93.399	21,337	Cancer Control
93.556	1,802,272	Promoting Safe and Stable Families
* 93.563	30,427,411	Child Support Enforcement
93.566	6,431,749	Refugee and Entrant Assistance – State Administered Programs
93.568	32,498,210	Low-Income Home Energy Assistance
93.576	292,522	Refugee and Entrant Assistance – Discretionary Grants
93.584	547,489	Refugee and Entrant Assistance – Targeted Assistance Grants
93.586	476,179	State Court Improvement Program
93.590	431,499	Community-Based Child Abuse Prevention Grants
93.597	128,095	Grants to States for Access and Visitation Programs
93.599	246,925	Chafee Education and Training Vouchers Program (ETV)
93.617	2,549	Voting Access for Individuals with Disabilities – Grants to States
93.623	120,485	Basic Center Grant
93.630	512,998	Developmental Disabilities Basic Support and Advocacy Grants

* Major Programs, see Note 2.A.

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State of Utah
Summary Schedule of Expenditures of Federal Awards
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Federal Catalog #	Expenditures	Clusters, Other CFDA Program Titles, and ARRA Programs
93.643	167,679	Children's Justice Grants to States
93.645	3,390,000	Child Welfare Services – State Grants
93.648	74,974	Child Welfare Research Training or Demonstration
* 93.658	20,811,985	Foster Care – Title IV-E
* 93.659	7,932,081	Adoption Assistance
93.667	21,621,475	Social Services Block Grant
93.669	308,369	Child Abuse and Neglect State Grants
93.670	280,215	Child Abuse and Neglect Discretionary Activities
93.671	1,112,598	Family Violence Prevention and Services/Grants for Battered Women's Shelters – Grants to States and Indian Trib
93.674	734,307	Chafee Foster Care Independence Program
93.701	65,616	Trans-NIH Recovery Act Research Support
93.717	31,205	ARRA - Preventing Healthcare-Associated Infections
93.719	1,033,711	ARRA - State Grants to Promote Health Information Technology
93.720	112,804	ARRA - Survey and Certification Ambulatory Surgical Center Healthcare-Associated Infection Prevention Initiative
93.723	5,086	ARRA - Prevention and Wellness – State, Territories and Pacific Islands
93.725	18,871	ARRA - Communities Putting Prevention to Work: Chronic Disease Self-Management Program
* 93.767	60,826,604	Children's Health Insurance Program
93.768	669,250	Medicaid Infrastructure Grants to Support the Competitive Employment of People with Disabilities
93.779	156,755	Centers for Medicare and Medicaid Services (CMS) Research, Demonstrations and Evaluations
93.780	2,040,583	Grants to States for Operation of Qualified High-Risk Pools
93.790	193,336	Alternate Non-Emergency Service Providers or Networks
93.793	15	Medicaid Transformation Grants
93.822	124,720	Health Careers Opportunity Program
93.837	858,787	Cardiovascular Diseases Research
93.838	292,789	Lung Diseases Research
93.839	1,287	Blood Diseases and Resources Research
93.846	185	Arthritis, Musculoskeletal and Skin Diseases Research
93.847	345,791	Diabetes, Digestive, and Kidney Diseases Extramural Research
93.848	36,694	Digestive Diseases and Nutrition Research
93.849	580,807	Kidney Diseases, Urology and Hematology Research
93.853	961,160	Extramural Research Programs in the Neurosciences and Neurological Disorders
93.855	142,641	Allergy, Immunology and Transplantation Research
93.859	500,721	Biomedical Research and Research Training
93.865	2,318,290	Child Health and Human Development Extramural Research
93.866	207,642	Aging Research
93.879	906,570	Medical Library Assistance
93.884	92,354	Grants for Training in Primary Care Medicine and Dentistry
93.887	230,001	Health Care and Other Facilities
93.888	202,448	Specially Selected Health Projects
93.889	4,657,240	National Bioterrorism Hospital Preparedness Program
93.910	160,987	Family and Community Violence Prevention Program
93.913	118,914	Grants to States for Operation of Offices of Rural Health
93.917	3,921,336	HIV Care Formula Grants
93.918	682,019	Grants to Provide Outpatient Early Intervention Services with Respect to HIV Disease
93.924	10,376	Ryan White HIV/AIDS Dental Reimbursements Community Based Dental Partnership
93.928	260,140	Special Projects of National Significance
93.938	34,046	Cooperative Agreements to Support Comprehensive School Health Programs to Prevent the Spread of HIV and Other Important Health Problems
93.940	1,172,848	HIV Prevention Activities – Health Department Based
93.944	168,883	Human Immunodeficiency Virus (HIV)/Acquired Immunodeficiency Virus Syndrome (AIDS) Surveillance
93.946	128,902	Cooperative Agreements to Support State-Based Safe Motherhood and Infant Health Initiative Programs
93.958	2,977,849	Block Grants for Community Mental Health Services
93.959	17,462,588	Block Grants for Prevention and Treatment of Substance Abuse
93.977	516,130	Preventive Health Services – Sexually Transmitted Diseases Control Grants
93.991	950,551	Preventive Health and Health Services Block Grant
93.994	4,963,399	Maternal and Child Health Services Block Grant to the States
93.995	367,891	Adolescent Family Life – Demonstration Projects

* Major Programs, see Note 2.A.

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State of Utah
Summary Schedule of Expenditures of Federal Awards
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Federal Catalog #	Expenditures	Clusters, Other CFDA Program Titles, and ARRA Programs
94	247,391	Corporation for National and Community Service
94.003	858,126	State Commissions
94.004	263,079	Learn and Serve America – School and Community Based Programs
94.005	28,900	Learn and Serve America – Higher Education
94.006	1,466,594	Americorps
94.007	252,861	Planning and Program Development Grants
94.009	85,501	Training and Technical Assistance
94.013	7,500	Volunteers in Service to America
96	1,840,959	Social Security Administration
96.008	101,885	Social Security – Work Incentives Planning and Assistance Program
97.012	1,431,788	Boating Safety Financial Assistance
97.023	103,142	Community Assistance Program State Support Services Element (CAP-SSSE)
97.036	(90,394)	Disaster Grants – Public Assistance (Presidentially Declared Disasters)
97.040	8,364,167	Chemical Stockpile Emergency Preparedness Program
97.041	50,464	National Dam Safety Program
97.042	3,555,402	Emergency Management Performance Grants
97.043	22,991	State Fire Training Systems Grants
97.045	945,131	Cooperating Technical Partners
97.047	738,065	Pre-Disaster Mitigation
97.055	229,721	Interoperable Emergency Communications
97.070	70,262	Map Modernization Management Support
97.078	442,081	Buffer Zone Protection Program (BZPP)
97.089	314,734	Driver's License Security Grant Program
97.094	4,016	Prevention Advocacy Resources and Data Exchange Program
98	14,947	U.S. Agency for International Development
99	6,779	Other Government Agencies
	$ 5,175,135,280	TOTAL FEDERAL EXPENDITURES

* Major Programs, see Note 2.A.

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

State of Utah
Summary Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2010

Federal Catalog #	Expenditures	Clusters, Other CFDA Program Titles, and ARRA Programs
SUMMARY OF ARRA EXPENDITURES		
10.086	$ 6,794	Aquaculture Grants Program (AGP)
* 10.551	624,108	Supplemental Nutrition Assistance Program
* 10.561	693,212	State Administrative Matching Grants for the Supplemental Nutrition Assistance Program
* 10.578	101,120	WIC Grants To States (WGS)
10.688	161,847	Recovery Act of 2009: Wildland Fire Management
11.557	47,087	Broadband Technology Opportunities Program (BTOP)
11.558	375,173	State Broadband Data and Development Grant Program
* 12.401	5,510,425	National Guard Military Operations and Maintenance (O&M) Projects
* 12	8,969	(R&D) Department of Defense
* 14.228	1,600,000	Community Development Block Grants/State's program and Non-Entitlement Grants in Hawaii
14.257	1,029,853	2009: Homelessness Prevention and Rapid Re-Housing Program (Recovery Act Funded)
15.225	12,636	Recreation Resource Management
* 15.231	5,762	(R&D) Fish, Wildlife and Plant Conservation Resource Management
15.807	217,105	Earthquake Hazards Reduction Program
* 15.818	63,318	(R&D) Volcano Hazards Program Research and Monitoring
15	352,023	Department of Interior
15	158,815	Department of Interior, Bureau of Land Management
16.588	343,038	Violence Against Women Formula Grants
16.800	158,570	Recovery Act - Internet Crimes against Children Task Force Program (ICAC)
16.801	428,393	Recovery Act - State Victim Assistance Formula Grant Program
16.802	671,400	Recovery Act - State Victim Compensation Formula Grant Program
16.803	2,917,533	Recovery Act - Eward Byrne Memorial Justice Assistance Grant (JAG) Program/ Grants to States and Territories
16.808	238,849	Recovery Act - Edward Byrne Memorial Competitive Grant Program
16	3,770	Department of Justice
* 16	193,563	(R&D) Department of Justice
* 17.207	3,207,079	Employment Service/Wagner-Peyser Funded Activities
* 17.225	259,825,413	Unemployment Insurance
17.235	158,779	Senior Community Service Employment Program
* 17.258	1,221,550	WIA Adult Program
* 17.259	3,747,996	WIA Youth Activities
* 17.260	2,045,751	WIA Dislocated Workers
17.274	260,754	Youthbuild
17.275	8,178	Program of Competitive Grants for Worker Training and Placement in High Growth and Emerging Industry Sectors
* 20.205	162,249,642	Highway Planning and Construction
20.509	421,481	Formula Grants for Other Than Urbanized Areas
* 43	14,208	(R&D) National Aeronautics and Space Administration
45.025	301,000	Promotion of the Arts – Partnership Agreements
* 47.082	2,180,365	(R&D) Trans – NSF Recovery Act Research Support
* 47	998,494	(R&D) National Science Foundation
64.005	12,732,973	Grants to States for Construction of State Home Facilities
66.039	722,761	National Clean Diesel Emissions Reduction Program
66.040	1,135,766	State Clean Diesel Grant Program
66.454	173,586	Water Quality Management Planning
* 66.458	2,207,692	Capitalization Grants for Clean Water State Revolving Funds
* 66.468	7,432,943	Capitalization Grants for Drinking Water State Revolving Funds
66.805	225,565	Leaking Underground Storage Tank Trust Fund Corrective Action Program
66.818	7,650	Brownfields Assessment and Cleanup Cooperative Agreements
* 66	500,000	(R&D) Environmental Protection Agency
81.041	1,525,118	State Energy Program
* 81.042	10,368,724	Weatherization Assistance for Low Income Persons
* 81.087	255,543	(R&D) Renewable Energy Research and Development
81.117	203,420	Energy Efficiency & Renewable Energy Information Dissemination, Outreach, Training & Technical Analysis/Assist
81.122	66,649	Electricity Delivery and Energy Reliability, Research, Development and Analysis
81.127	289,779	Energy Efficient Appliance Rebate Program (EEARP)
81.128	385,207	Energy Efficiency and Conservation Block Grant Program (EECBG)
* 81.134	1,441,361	(R&D) Industrial Carbon Capture and Storage (CCS) Application
* 81	197,667	(R&D) Department of Energy
84.386	27,805	Education Technology State Grants, Recovery Act

* Major Programs, see Note 2.A.

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

State of Utah
Summary Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2010

Federal Catalog #	Expenditures	Clusters, Other CFDA Program Titles, and ARRA Programs
84.387	35,602	Education for Homeless Children and Youth, Recovery Act
* 84.389	11,288,219	Title I Grants to Local Educational Agencies, Recovery Act
* 84.390	1,514,580	Rehabilitation Services – Vocational Rehabilitation Grants to States, Recovery Act
* 84.391	19,612,026	Special Education Grants to States, Recovery Act
* 84.392	698,453	Special Education – Preschool Grants, Recovery Act
84.393	1,630,412	Special Education – Grants for Infants and Families, Recovery Act
* 84.394	158,378,539	State Fiscal Stabilization Fund (SFSF) – Education State Grants, Recovery Act
* 84.397	38,354,604	State Fiscal Stabilization Fund (SFSF) – Government Services, Recovery Act
84.398	171,432	Independent Living State Grants, Recovery Act
84.399	141,200	Independent Living Services for Older Individuals Who are Blind, Recovery Act
* 93.262	8,541	(R&D) Occupational Safety and Health Program
* 93.563	5,809,747	Child Support Enforcement
* 93.658	434,330	Foster Care – Title IV-E
* 93.659	561,332	Adoption Assistance
93.701	65,616	Trans-NIH Recovery Act Research Support
* 93.701	16,401,443	(R&D) Trans – NIH Recovery Act Research Support
* 93.705	189,442	Aging Home-Delivered Nutrition Services for States
* 93.707	382,294	Aging Congregate Nutrition Services for States
93.710	3,363,582	ARRA - Community Services Block Grant
* 93.712	111,864	ARRA - Immunization
* 93.713	9,568,937	ARRA - Child Care and Development Block Grant
93.717	31,205	ARRA - Preventing Healthcare-Associated Infections
93.719	1,033,711	ARRA - State Grants to Promote Health Information Technology
93.720	112,804	ARRA - Survey and Certification Ambulatory Surgical Center Healthcare-Associated Infection Prevention Initiative
93.723	5,086	ARRA - Prevention and Wellness – State, Territories and Pacific Islands
93.725	18,871	ARRA - Communities Putting Prevention to Work: Chronic Disease Self-Management Program
* 93.778	153,606,687	Medical Assistance Program
93	453,296	Department of Health and Human Services
* 93	727,461	(R&D) Department of Health and Human Services
* 93	1,561,400	(R&D) Department of Health and Human Services, National Institutes of Health
94.006	338,632	AmeriCorps
94	52,681	Corporation for National and Community Service
	$ 919,128,291	TOTAL ARRA EXPENDITURES

* Major Programs, see Note 2.A.

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

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SCHEDULE OF EXPENDITURES

OF FEDERAL AWARDS

By Federal Agency

State of Utah
Schedule of Expenditures of Federal Awards by Federal Agency
For the Year Ended June 30, 2010

Grant Name	State Agency	Federal Catalog#	Federal Award/Contract #	Expenditures	Pass-Through
AGENCY FOR INTERNATIONAL DEVELOPMENT					
(R&D) Department of Homeland Security	USU	* N/A	VARIOUS	$ 98,104	$ 98,104
Agency for International Development	USU	N/A	VARIOUS	14,947	
Pass-Through From Non-State Entities:					
(R&D) Agency for International Develop. —					
International Resources Group	USU	* N/A	VARIOUS	127,026	
University of California, Davis	USU	* N/A	VARIOUS	64,071	
Subtotal – Agency for International Development				304,148	98,104
AGRICULTURE, DEPARTMENT OF					
(R&D) AG Research – Basic and Applied	Weber State	* 10.001	04-CS-11041563-33	1,345	
Avian Influenza Game Birds	Agriculture	* 10.025	09-9749-1822-CA	6,549	
Avian Influenza Surveillance Common Flocks	Agriculture	* 10.025	09-9749-1898-CA	44,073	
Cereal Leaf Beetle	Agriculture	* 10.025	10-8588-0587-CA	6,659	
Cereal Leaf Beetle	Agriculture	* 10.025	09-8588-0587-CA	20,000	
Chronic Wasting Disease	Agriculture	* 10.025	09-9749-1395-CA	197,435	
Core Infrastructure	Agriculture	* 10.025	10-8588-0587-CA	22,546	
Core Infrastructure	Agriculture	* 10.025	09-8588-0857-CA	114,306	
Emerald Ash Borer	Agriculture	* 10.025	08-8588-0587-CA	8,000	
Exotic Moth Survey	Agriculture	* 10.025	10-8588-0587-CA	6,060	
Exotic Pests	Agriculture	* 10.025	09-8588-0587-CA	8,477	
FAD/National Emergency	Agriculture	* 10.025	09-9749-1788-CA	34,590	
Grasshopper/Mormon Cricket	Agriculture	* 10.025	09-8588-0559-CA	113,582	
Grasshopper/Mormon Cricket	Agriculture	* 10.025	04-8588-0819-GR	1,035,458	
Gypsy Moth, APHIS	Agriculture	* 10.025	09-8588-0587-CA	20,285	
Gypsy Moth, APHIS	Agriculture	* 10.025	10-8588-0587-CA	21,520	
Imported Fire Ant	Agriculture	* 10.025	10-8588-0587-CA	4,971	
Imported Fire Ant	Agriculture	* 10.025	09-8588-0587-CA	12,450	
Japanese Beetle	Agriculture	* 10.025	10-8588-0587-CA	1,221	
Japanese Beetle	Agriculture	* 10.025	09-8588-0587-CA	15,553	
National Animal Identification System	Agriculture	* 10.025	09-9749-1899-CA	102,700	
Old World Bowl Worm	Agriculture	* 10.025	09-8588-0587-CA	17,628	
Siberian Moth	Agriculture	* 10.025	10-8588-0587-CA	589	
Siberian Moth	Agriculture	* 10.025	09-8588-0587-CA	13,809	
Utah Weed Supervisor	Agriculture	* 10.025	09-8588-0587-CA	20,000	20,000
Woodborer Survey	Agriculture	* 10.025	10-8588-0587-CA	5,094	
NRCS Cooperative Agreement	DCC	10.069	68-8D43-8-28	10,000	
ARRA-Aquaculture	Agriculture	10.086	USDA-FSA-ARRA-AGP-36	6,794	
Bovine Spongiform Encephalophy	Agriculture	10.162	HHSF22300640120P	20,000	
COOL/Training and Audits	Agriculture	10.162	12-25-A-4858	46,326	
Marketing Sheep Meat	Agriculture	10.162	12-25-G-0680	1,887	
Marketing Thanksgiving Point	Agriculture	10.162	12-25-B-0819	31,381	
Specialty Crop Block Grant	Agriculture	10.162	12-25-G-0535	90,632	
UDSA School Lunch	Agriculture	10.162	12-25-A-3316	3,834	
USDA Egg Product	Agriculture	10.162	12-37-A-507	97,338	
USDA Egg Surveillance	Agriculture	10.162	12-25-A-2423	11,561	
Records Management	Agriculture	10.163	12-25-A-4286	42,675	
(R&D) Agricultural Research–Competitive	U OF U	* 10.206	VARIOUS	119,194	10,000
Rural Development	DCC	10.433	RDCI52-018-876000545	8,307	5,120
USDA Dairy Grading	Agriculture	10.435	12-25-A-3176	20,439	
Agriculture Mediation	Agriculture	10.435	5200-3087600-0545	19,516	
USDA Meat Cooperative	Agriculture	10.477	12-37-A-446	137,651	
USDA Meat Cooperative	Agriculture	10.477	12-37-A-317	1,278,054	
ARRA-(SNAP) SNAP – SSI Cash Out	Workforce Services	* 10.551	2009ID281143, 2010ID281143	624,108	
(SNAP) SNAP – SSI Cash Out	Workforce Services	* 10.551	2009IS601843, 2010IS601843	2,655,641	
(SNAP) SNAP – Benefits	Workforce Services	* 10.551	8006449S6008, 8016499S6008	349,759,392	
(NUT) Nutr. Act School Breakfast Program	Education	10.553	VARIOUS	15,809,039	15,809,039
(NUT) Natl School Lunch Pgm – Commodities	Education	10.555	VARIOUS	12,155,429	12,155,429
(NUT) Natl School Lunch Pgm – Cash Assist	Education	10.555	VARIOUS	80,403,544	80,366,781

* 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 Federal Agency
For the Year Ended June 30, 2010

Grant Name	State Agency	Federal Catalog#	Federal Award/Contract #	Expenditures	Pass-Through
(NUT) Nutr. Act Special Milk Program	Education	10.556	VARIOUS	67,586	67,586
Women, Infants, and Children Program	Health	* 10.557	3UT700759	45,506,337	42,825,290
Child and Adult Care Food Prgrm–Commoditie	Education	10.558	VARIOUS	27,373,716	25,959,400
(NUT) Nutrition Act Summer Food	Education	10.559	VARIOUS	2,097,273	2,061,118
Nutrition Act State Administration	Education	10.560	VARIOUS	1,508,615	
(SNAP) SNAP – Emp/Train 100%	Workforce Services	* 10.561	VARIOUS	1,158,830	
(SNAP) SNAP – State Exchange	Workforce Services	* 10.561	2010IS803643, 2009IS803643	6,453	
(SNAP) SNAP – Emp/Train 50% Partici.	Workforce Services	* 10.561	VARIOUS	328,700	
(SNAP) SNAP – Emp/Train 50%	Workforce Services	* 10.561	2010IS251943, 2009IS251943	534,501	
ARRA-(SNAP) SNAP – Administration	Workforce Services	* 10.561	2010I250343, 2009ID250343	693,212	
(SNAP) SNAP – Administration	Workforce Services	* 10.561	2009IS251443, 2010IS251443/IQ270	24,154,035	
Commodity Supplemental Food Program	Health	10.565	3UT810819	43,988	
(EFA) Emerg Food Assistance Pgm–Admin	Education	10.568	VARIOUS	159,519	159,519
(EFA) Emerg Food Assist Pgm–Commodities	Education	10.569	VARIOUS	624,165	624,165
ARRA-WIC Misc Technology Grants	Health	* 10.578	WICMIS-ARRA-10-UT	101,120	
SNAP Application Outreach Contract	Workforce Services	10.580	2007IS603121	92,774	
Fresh Fruit and Vegetable Program	Education	10.582	VARIOUS	954,237	954,237
Joint Fire Science Program	U OF U	10.652	06CA11046000612JSFP063131	41,376	5,000
Gypsy Moth, Forest Service	Agriculture	10.664	09-CA-11046000-611	8,762	
Good Neighbor Authority - Haws Pasture	Natural Resources	10.664	08-CA-11040700-038	174,000	
Good Neighbor Authority - Pine Valley Trail	Natural Resources	10.664	09-CA-11040700-045	20,000	
Good Neighbor Authority - Upper Santa Clara	Natural Resources	10.664	09-CA-11040700-046	9,008	
Good Neighbor Authority - Duck Creek Pile B.	Natural Resources	10.664	08-CA-11040700-025	19,854	
Good Neighbor Authority - North Hills	Natural Resources	10.664	09-CA-11040700-043	17,700	
Good Neighbor Authority - South Boundary	Natural Resources	10.664	09-CA-11040700-014	64,530	
Good Neighbor Authority - Grandview	Natural Resources	10.664	09-CA-11040700-018	23,242	
Good Neighbor Authority - Syler Springs	Natural Resources	10.664	09-CA-11040700-017	22,688	
Good Neighbor Authority - St George Springs	Natural Resources	10.664	09-CA-11040700-015	6,000	
Good Neighbor Authority - Prescribed Fire B.	Natural Resources	10.664	09-CA-11040700-047	1,244	
Hazardous Fuel Reduction (Stevens Money)	Natural Resources	10.664	05-DG-11046000-064	116,068	
Hazardous Fuel Reduction (Stevens Money)	Natural Resources	10.664	06-DG-11046000-610	55,585	
Hazardous Fuel Reduction (Stevens Money)	Natural Resources	10.664	07-DG-11046000-617	79,258	
Hazardous Fuel Reduction (Stevens Money)	Natural Resources	10.664	08-DG-11046000-619	38,649	
Hazardous Fuel Reduction (Stevens Money)	Natural Resources	10.664	09-DG-11046000-612	28,910	
Competitive Redesign Grant	Natural Resources	10.664	09-DG-11046000-617	179,640	
Competitive Redesign Grant	Natural Resources	10.664	10-DG-11046000-615	4,849	
Disaster Assistance	Natural Resources	10.664	09-DG-11046000-602	1,651,022	
Consolidated Grant - All Programs	Natural Resources	10.664	05-DG-11046000-050	354,608	
Consolidated Grant - All Programs	Natural Resources	10.664	06-DG-11046000-608	379,479	
Consolidated Grant - All Programs	Natural Resources	10.664	07-DG-11046000-603	248,796	6,000
Consolidated Grant - All Programs	Natural Resources	10.664	08-DG-11046000-611	576,630	149,210
Consolidated Grant - All Programs	Natural Resources	10.664	09-DG-11046000-606	440,404	206,473
Cooperative Forestry Assistance	Natural Resources	10.664	VARIOUS	140,063	
Rural Development Council	SUU	10.672	05-DG-1046000-055	36,689	
National Green Infrastructure Workshop	Natural Resources	10.675	07-DG-11046000-626	5,000	
Forest Legacy - Administration	Natural Resources	10.676	08-DG-11046000-603	33,025	
Forest Legacy - Pioneer Ranch	Natural Resources	10.676	05-DG-11046000-074	740,000	
Forest Legacy - Virgin River Headwaters P.	Natural Resources	10.676	07-DG-11046000-601	705,387	
Forest Legacy - Chalk Creek, S Fork, Phase II	Natural Resources	10.676	09-DG-11046000-608	1,602	
Forest Land Enhancement Program (FLEP)	Natural Resources	10.677	05-DG-11046000-012	15,719	
Forest Land Enhancement Program (FLEP)	Natural Resources	10.677	06-DG-11040000-006	11,320	
ARRA-Farr West-Comstock	Natural Resources	10.688	10-DG-110482B1-005	15,562	
ARRA-Bumblebee	Natural Resources	10.688	10-DG-110482B1-006	1,638	
ARRA-Mountain Center	Natural Resources	10.688	10-DG-110482B1-009	21,193	
ARRA-North Elk	Natural Resources	10.688	10-DG-110482B1-008	48,846	
ARRA-Quichapa	Natural Resources	10.688	10-DG-110482B1-007	74,520	
ARRA-Parowan Front	Natural Resources	10.688	10-DG-110482B1-010	88	
USDA Rural Business Enterprise Grant	Snow College	10.769	VARIOUS	60,000	
Rural Utilities Service	UVU	10.855	708-B16	17,276	

* Major Programs, see Note 2.A.

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State of Utah
Schedule of Expenditures of Federal Awards by Federal Agency
For the Year Ended June 30, 2010

Grant Name	State Agency	Federal Catalog#	Federal Award/Contract #	Expenditures	Pass-Through
GIP Grazing Training and Scholarships	Agriculture	10.902	68-8-D43-6-06	9,363	
Air Quality CAFO Project	Agriculture	10.902	69-8D43-6-07	30,505	
Water Quality Manure Management	Agriculture	10.902	69-8D43-8-01	17,673	16,100
Engineer and Plan for Dam Rehabilitation	Natural Resources	10.916	68-8D43-9-24	412,290	
(R&D) Marine Fungi	U OF U	* 10.961	5831487040	2,208	
Animal Search and Rescue	Agriculture	N/A	10-6100-0054	10,166	
Geology of Elk Ridge (UELK)	Natural Resources	N/A	08-CS-11041000-028	7,731	
Muddy Creek Landslide (UFS2)	Natural Resources	N/A	09-CS-11041000-018	24,891	
EOTC Curation Services	Natural Resources	N/A	43-8499-2-0022	11,818	
Wasatch Mountain - Forest Service	Natural Resources	N/A	VARIOUS	9,774	
Avian Influenza	Natural Resources	N/A	VARIOUS	12,228	
Farm Bill Biologists	Natural Resources	N/A	VARIOUS	71,578	
Watershed Restoration	Natural Resources	N/A	68-8D43-6-16	141,996	
Chronic Wasting Disease	Natural Resources	N/A	06-9749-1396-CA	188,524	
Restoration of San Rafael River	Natural Resources	N/A	728D430818Q	210,085	
Rural Utilities Service	CEU	N/A	Utah 707-A16	17,727	
Forest Service Camp Ground 09-10	SUU	N/A	VARIOUS	6,478	
(R&D) Department of Agriculture	U OF U	* N/A	VARIOUS	219,380	
Department of Agiculture	U OF U	N/A	VARIOUS	121,733	
(R&D) Valles Caldera Trust	USU	* N/A	VARIOUS	3,207	
(R&D) Research and Development	USU	* N/A	VARIOUS	76,529	
(R&D) Research and Development	USU	* N/A	58-3625-9-743	468,387	
(R&D) Animal & Plant Health Inspection Svc	USU	* N/A	VARIOUS	342,786	51,472
(R&D) Animal & Plant Health Inspection Svc	USU	* N/A	09-7400-0470(CA)(090212)	323,731	
(R&D) Agriculture Research Services	USU	* N/A	VARIOUS	263,869	
(R&D) Agriculture Research Services	USU	* N/A	58-5428-6-344 (070172)	117,502	
(R&D) Foreign Agriculture Service	USU	* N/A	VARIOUS	182,034	113,628
(R&D) Forest Service	USU	* N/A	VARIOUS	664,690	
(R&D) Cooperative State Research Svc.	USU	* N/A	VARIOUS	3,931,427	3,058,484
(R&D) Cooperative State Research Svc.	USU	* N/A	2004-51130-03121(041753)	160,842	
(R&D) Cooperative State Research Svc.	USU	* N/A	2005-38640-15900(051687)	206,502	
(R&D) Cooperative State Research Svc.	USU	* N/A	2008-35320-18668(070542)	108,539	
(R&D) Cooperative State Research Svc.	USU	* N/A	2007-38640-18047(080019)	543,854	
(R&D) Cooperative State Research Svc.	USU	* N/A	2009-35603-05037(080599)	113,375	
(R&D) Cooperative State Research Svc.	USU	* N/A	2008-34613-19295(080825)	178,832	
(R&D) Cooperative State Research Svc.	USU	* N/A	2008-34552-19042(080832)	407,118	
(R&D) Cooperative State Research Svc.	USU	* N/A	2008-34526-19199(080845)	198,964	
(R&D) Cooperative State Research Svc.	USU	* N/A	2008-38640-19008(080861)	204,265	
(R&D) Cooperative State Research Svc.	USU	* N/A	2009-35205-05272(080989)	280,597	
(R&D) Cooperative State Research Svc.	USU	* N/A	2009-35101-05360(090563)	127,919	
(R&D) Cooperative State Research Svc.	USU	* N/A	2009-34530-19799(090836)	104,156	
(R&D) Cooperative State Research Svc.	USU	* N/A	2009-34610-19925(090849)	252,757	
(R&D) Cooperative State Research Svc.	USU	* N/A	2009-38880-19952(090853)	280,873	
(R&D) Cooperative State Research Svc.	USU	* N/A	2009-34526-19808(090867)	367,455	
(R&D) Cooperative State Research Svc.	USU	* N/A	2009-51150-05596(090952)	270,294	
(R&D) Cooperative State Research Svc.	USU	* N/A	F091000	346,337	
(R&D) Cooperative State Research Svc.	USU	* N/A	F091100	262,033	
(R&D) Cooperative State Research Svc.	USU	* N/A	F092000	116,274	
(R&D) Cooperative State Research Svc.	USU	* N/A	F101000	863,259	
(R&D) Cooperative State Research Svc.	USU	* N/A	F101100	620,443	
(R&D) Cooperative State Research Svc.	USU	* N/A	F102000	224,633	
(R&D) National Institute of Food and Ag	USU	* N/A	VARIOUS	23,875	
(R&D) National Resources Conservation Svc	USU	* N/A	VARIOUS	171,301	146
Agriculture Research and Development Other	USU	N/A	VARIOUS	12,902	
Agriculture Research and Development Other	USU	N/A	09-IE-0833-0132-E(090825)	173,512	
Animal & Plant Health Inspection Service	USU	N/A	VARIOUS	42,257	
Forest Service	USU	N/A	VARIOUS	225,212	
Cooperative State Research Service	USU	N/A	VARIOUS	1,005,482	325,586
Cooperative State Research Service	USU	N/A	2006-41590-03419(061391)	202,861	
Cooperative State Research Service	USU	N/A	F094000	483,141	

* 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 Federal Agency
For the Year Ended June 30, 2010

Grant Name	State Agency	Federal Catalog#	Federal Award/Contract #	Expenditures	Pass-Through
Cooperative State Research Service	USU	N/A	F097000	207,402	
Cooperative State Research Service	USU	N/A	F104000	1,214,962	
Cooperative State Research Service	USU	N/A	F107000	116,326	
National Institute of Food and Ag	USU	N/A	VARIOUS	1,143	1,143
National Resources Conservation Service	USU	N/A	VARIOUS	90,183	6,210
Risk Management Agency	USU	N/A	VARIOUS	170,536	
Participating Agreement	Weber State	N/A	04-PA-11046000-044	4,266	
Pass-Through From Non-State Entities:					
(R&D) New Orf In Potyviridae Genome —					
Iowa State University	U OF U	* 10.206	4164362A	7,915	
(R&D) Animal & Plant Health Inspection Svc –					
Mississippi State University	USU	* N/A	VARIOUS	29,770	
(R&D) Research and Development —					
Michigan State University	USU	* N/A	VARIOUS	18,786	
University of California, Davis	USU	* N/A	VARIOUS	20,259	
University of Illinois, Chicago	USU	* N/A	VARIOUS	33,548	
University of Minnesota	USU	* N/A	VARIOUS	16,812	
University of Nebraska	USU	* N/A	VARIOUS	37,116	
(R&D) Cooperative State Research Svc. —					
Colorado State University	USU	* N/A	VARIOUS	2,485	
Oregon State University	USU	* N/A	VARIOUS	19,998	
University of Arizona	USU	* N/A	VARIOUS	25,195	
University of California, Davis	USU	* N/A	VARIOUS	6,708	
University of Idaho	USU	* N/A	VARIOUS	1,463	
University of Minnesota	USU	* N/A	VARIOUS	4,854	
Forest Service —					
Virginia Tech Polytechnic Institute	USU	N/A	VARIOUS	6,637	
Cooperative State Research Service —					
Colorado State University	USU	N/A	VARIOUS	70,297	
Purdue University	USU	N/A	VARIOUS	15,364	
University of Kentucky Research Found	USU	N/A	VARIOUS	9,720	
University of Nebraska	USU	N/A	VARIOUS	14,734	
University of Wyoming	USU	N/A	VARIOUS	11,146	
(R&D) California SCORP Study —					
Cal Poly Corporation	U OF U	* N/A	0801249205	903	
(R&D) Nat'l Resources Conservation Svc —					
CO Plateau Coop Ecosystem Studies	USU	* N/A	VARIOUS	50,980	
Ag. Research and Development Other —					
Colorado State University	USU	N/A	VARIOUS	8,955	
Kansas State University	USU	N/A	VARIOUS	125,543	
Mississippi State University	USU	N/A	VARIOUS	35,995	
Texas A&M University	USU	N/A	VARIOUS	267,920	
University of Nevada, Reno	USU	N/A	VARIOUS	4,237	
University of Wyoming	USU	N/A	VARIOUS	38	
Subtotal – Department of Agriculture				596,235,303	184,957,136
COMMERCE, DEPARTMENT OF					
(R&D) CSTAR: High Impact Weather	U OF U	* 11.468	NA10NWS4680005	15	
Public Telecommunications Facilities Plan	U OF U	11.550	VARIOUS	84,047	
Public Safety Interoperable Communication	Public Safety	11.555	GSH70026	2,405,784	2,405,784
ARRA-NTIA BTOP	U OF U	11.557	NT10BIX5570024	47,087	
ARRA-State Broadband Data & Development	Public Service Comm+	11.558	49-50-M09054	375,173	
KUEN Translator Digital Upgrade	U OF U	11.559	4909U90013/14	174,587	
(R&D) Wildfire Modeling	U OF U	* 11.609	60NANB7D6144	67,087	
(R&D) Department of Commerce	U OF U	* N/A	VARIOUS	262,873	
Department of Commerce	U OF U	N/A	VARIOUS	130,502	
(R&D) Department of Commerce	USU	* N/A	VARIOUS	65,349	
(R&D) Department of Commerce	USU	* N/A	DG133E08CN0063	1,187,685	
(R&D) Department of Commerce	USU	* N/A	70NANB6H6145	146,700	

* 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 Federal Agency
For the Year Ended June 30, 2010

Grant Name	State Agency	Federal Catalog#	Federal Award/Contract #	Expenditures	Pass-Through
(R&D) Department of Commerce	USU	* N/A	70NANB9H9120	563,381	
(R&D) Fisheries	USU	* N/A	VARIOUS	20,077	
(R&D) National Oceanic and Atmospheric	USU	* N/A	VARIOUS	40,917	
(R&D) National Institute of Standards Tech	USU	* N/A	VARIOUS	19,907	
Department of Commerce	USU	N/A	VARIOUS	869	
Economic Development Administration	USU	N/A	VARIOUS	40,583	
Pass-Through From Non-State Entities:					
Department of Commerce —					
WestCamp Inc.	UVU	11.611	70NANB5H1142	403,832	
(R&D) Department of Commerce —					
University of Vermont	USU	* N/A	VARIOUS	13,776	
Northrop Grumman	USU	* N/A	VARIOUS	9,909	
(R&D) Natl. Oceanic & Atmospheric Admin. —					
Chesapeake Research Consortium	USU	* N/A	VARIOUS	27,140	
Subtotal – Department of Commerce				6,087,280	2,405,784
CORPORATION FOR NATIONAL AND COMMUNITY SERVICE					
NCS State Commissions	DCC	94.003	10CAHUT001	40,486	
NCS State Commissions	DCC	94.003	07CAHUT001	132,891	
NCS State Commissions	DCC	94.003	06ACHUT001	684,749	680,361
Service Learning	Education	94.004	06KSPUT001	263,079	144,944
Learn and Serve America – Higher Education	SLCC	94.005	AACC-SL-2006-11	14,000	
ARRA-NCS Americorps	DCC	94.006	09RFHUT001	88,378	88,378
ARRA-NCS Americorps	DCC	94.006	09RCHUT002	250,254	250,254
NCS Americorps	DCC	94.006	06AFHUT001	1,123,512	1,118,944
AmeriCorps Education Award	Davis ATC	94.006	VARIOUS	4,450	
NCS Program Development and Innovation	DCC	94.007	07CDHUT001	22,435	7,537
Planning and Program Development	SLCC	94.007	VARIOUS	230,426	
NCS Training and Technical Assistance	DCC	94.009	07VSPUT001	7,330	
NCS Training and Technical Assistance	DCC	94.009	08PTHUT001	78,171	
NCS Volunteers in Service to America	DCC	94.013	09RVPUT007	2,500	
Volunteers in Service to America	SLCC	94.013	09RVPUT008	5,000	
Corporation for National & Community Service	USU	N/A	VARIOUS	(12,619)	
ARRA-Corp for National & Community Svc	USU	N/A	VARIOUS	52,681	
Corporation for National & Community Service	USU	N/A	06VSPUT018 (080361)	123,027	
Americorps Student Awards	UVU	N/A	VARIOUS	84,302	
Pass-Through From Non-State Entities:					
Learn and Serve America Higher Ed —					
Colorado Campus Compact	SLCC	94.005	VARIOUS	14,900	
Subtotal – Corporation for National and Community Service				3,209,952	2,290,418
DEFENSE, DEPARTMENT OF					
Defence Logistics Agency	Governor's Office	12.002	SP4800-03-2-0305,MOD2	300,000	
DSMOA	Environmental Q.	12.113	W912DY-08-2-0149	376,494	
(R&D) Basic and Applied Scientific Res.	U OF U	* 12.300	VARIOUS	630,896	
Military Construction	National Guard	12.400	W911YP-1001A	2,361,967	
Military Operations and Maintenance	National Guard	* 12.401	W911YP-1040	118,759	
Military Operations and Maintenance	National Guard	* 12.401	W911YP-1001C	250,546	
Military Operations and Maintenance	National Guard	* 12.401	W911YP-1015	367,302	
Military Operations and Maintenance	National Guard	* 12.401	W911YP-1007	224,206	
Military Operations and Maintenance	National Guard	* 12.401	W911YP-1004	212,264	
Military Operations and Maintenance	National Guard	* 12.401	W911YP-1023	609,068	
Military Operations and Maintenance	National Guard	* 12.401	W911YP-1024	1,079,264	
Military Operations and Maintenance	National Guard	* 12.401	W911YP-1005	2,348,308	
Military Operations and Maintenance	National Guard	* 12.401	W911YP-1021	1,839,827	
Environmental Resource Management	National Guard	* 12.401	W911YP-1005	2,773,825	
Military Operations and Maintenance	National Guard	* 12.401	W911YP-1001B	3,296,190	
Military Operations and Maintenance	National Guard	* 12.401	W911YP-1003	712,301	

* 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 Federal Agency
For the Year Ended June 30, 2010

Grant Name	State Agency	Federal Catalog#	Federal Award/Contract #	Expenditures	Pass-Through
Military Operations and Maintenance	National Guard	* 12.401	W911YP-1001A	8,253,009	
Anti Terrorism Program Activities	National Guard	* 12.401	W911YP-1010	75,546	
ARRA-Military Operations and Maintenance	National Guard	* 12.401	W911YP-09-2-9013	5,510,425	
(R&D) Military Medical Research & Develop.	U OF U	* 12.420	VARIOUS	1,031,336	
(R&D) Basic Scientific Research	U OF U	* 12.431	VARIOUS	312,850	44,730
(R&D) Basic, Applied, and Advanced Res.	U OF U	* 12.630	VARIOUS	383,394	161,668
(R&D) Air Force Defense Research Sci.	U OF U	* 12.800	VARIOUS	1,104,196	783,871
Star Talk	Education	12.901	H98230-09-1-0320/0018/0073	238,969	238,969
(R&D) Unitary Representations	U OF U	* 12.901	H982301010176	14,035	
Ogden Defense Depot	Environmental Q.	N/A	9210020922	9,944	
Hill Air Force Base	Environmental Q.	N/A	CerclaSctn120	151,478	
Database Update	Natural Resources	N/A	VARIOUS	618	
Lakeside Mtn/Puddle Valley Restoration	Natural Resources	N/A	VARIOUS	21,374	
Bat Database	Natural Resources	N/A	VARIOUS	47,218	
(R&D) Lightweight Formal Methods	U OF U	* N/A	HR00110810013	(168)	
(R&D) Department of Defense	U OF U	* N/A	VARIOUS	2,997,025	553,575
Department of Defense	U OF U	N/A	VARIOUS	678,521	(11,233)
(R&D) AF Research and Development	USU	* N/A	VARIOUS	424,854	54,850
(R&D) AF Research and Development	USU	* N/A	FA8718-06-C-0001	624,787	
(R&D) AF Research and Development	USU	* N/A	FA8814-09-D-0001 TO001	469,696	
(R&D) AF Research and Development	USU	* N/A	FA8814-09-D-0001 TO002	2,370,826	
(R&D) AF Research and Development	USU	* N/A	FA8814-09-D-0001 TO003	1,607,777	
(R&D) AF Research and Development	USU	* N/A	FA8814-09-D-0001 TO004	3,159,468	
(R&D) AF Research and Development	USU	* N/A	FA9453-08-C-0244	4,225,024	
(R&D) Army Research and Development	USU	* N/A	VARIOUS	129,625	58,692
(R&D) Army Research and Development	USU	* N/A	W911W6-06-C-0008	302,311	
(R&D) Army Research and Development	USU	* N/A	HQ0006-05-D-0005-0026	771,101	
(R&D) Army Research and Development	USU	* N/A	4400164398/W9132V-06-D-000	247,128	
(R&D) Department of Defense	USU	* N/A	VARIOUS	229,007	121,523
(R&D) Missile Defense Agency	USU	* N/A	VARIOUS	118,045	
(R&D) Missile Defense Agency	USU	* N/A	HQ0006-05-D-0005-0018	670,086	
(R&D) Missile Defense Agency	USU	* N/A	HQ0006-05-D-0005-0019	630,089	
(R&D) Missile Defense Agency	USU	* N/A	HQ0006-05-D-0005-0022	442,745	
(R&D) Missile Defense Agency	USU	* N/A	HQ0006-05-D-0005-0024	192,267	
(R&D) Missile Defense Agency	USU	* N/A	HQ0006-05-D-0005-0029	346,740	
(R&D) Missile Defense Agency	USU	* N/A	HQ0006-05-D-0005-0027	272,942	
(R&D) Missile Defense Agency	USU	* N/A	HQ0006-05-D-0005-0030	381,676	
(R&D) Missile Defense Agency	USU	* N/A	HQ0006-05-D-0005-0032	402,491	
(R&D) National Security Agency	USU	* N/A	VARIOUS	150,037	
(R&D) Navy Research and Development	USU	* N/A	VARIOUS	259,062	
(R&D) Navy Research and Development	USU	* N/A	N00014-07-1-1003 (080050)	101,449	
(R&D) Navy Research and Development	USU	* N/A	N00014-09-1-0292 (090193)	136,340	
(R&D) Navy Research and Development	USU	* N/A	N00173-02-D-2003 D.O.0006	938,352	
(R&D) Navy Research and Development	USU	* N/A	N00173-02-D-2003 D.O.0007	1,459,472	
(R&D) Navy Research and Development	USU	* N/A	N00173-08-D-2002 0001	7,051,583	
(R&D) Navy Research and Development	USU	* N/A	N00173-08-D-2002 0002	7,339,381	
(R&D) Navy Research and Development	USU	* N/A	N00173-08-D-2002 0003	477,877	
(R&D) Navy Research and Development	USU	* N/A	N68936-10-D-0017 TO0001	181,746	
(R&D) Navy Research and Development	USU	* N/A	NRO000-09-C-0309	341,708	
Air Force Research and Development Other	USU	N/A	VARIOUS	13,504	
Department of Defense	USU	N/A	VARIOUS	(8,409)	
Pass-Through From Non-State Entities:					
Procurement Technical Asst. for Business — BearingPoint Inc.	Weber State	12.002	SubK-07-Weber State-FA8601-05-F-0106-826	60,201	
(R&D) Mountain Snow Cover — University of California Santa	U OF U	* 12.300	KK8110	88,584	
(R&D) Military Medical Research & Devel — Indiana University	U OF U	* 12.420	W81XWH0810071	21,973	
Univ. of Alabama At Birmingham	U OF U	* 12.420	VARIOUS	135,295	

* 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 Federal Agency
For the Year Ended June 30, 2010

Grant Name	State Agency	Federal Catalog#	Federal Award/Contract #	Expenditures	Pass-Through
(R&D) Basic Scientific Reserach —					
University of Pittsburgh	U OF U	* 12.431	0700159	(1)	
University of California Davis	U OF U	* 12.431	4030864	26,784	
(R&D) Research and Technology Develop —					
Case Western Reserve University	U OF U	* 12.910	RES503663	487,668	
(R&D) AF Research and Development —					
Arrowpoint Solutions	USU	* N/A	VARIOUS	383,536	
Atmospheric and Space Technology R A	USU	* N/A	VARIOUS	1,375	
Fairchild Imaging	USU	* N/A	VARIOUS	33,760	
General Atomics	USU	* N/A	VARIOUS	(35,393)	
Goodrich Corporation	USU	* N/A	VARIOUS	33,643	
Intellivis Incorporated	USU	* N/A	VARIOUS	334	
Metatech Corporation	USU	* N/A	VARIOUS	893,823	
Northrop Grumman	USU	* N/A	VARIOUS	290,034	
NorthWest Research Associates, Inc.	USU	* N/A	VARIOUS	5,717	
Norwich University Applied Research	USU	* N/A	VARIOUS	706,383	
Parsons Engineering Science, Inc.	USU	* N/A	VARIOUS	59,698	
Phillips Lab	USU	* N/A	VARIOUS	116,074	
Sensing Strategies, Inc.	USU	* N/A	VARIOUS	5,697	
Sonoma Photonics, Inc.	USU	* N/A	VARIOUS	282,126	
SRI International	USU	* N/A	VARIOUS	138,924	
Thermal Management Tech TMT, LLC	USU	* N/A	VARIOUS	42,487	
University of Arizona	USU	* N/A	VARIOUS	(1)	
(R&D) Navy Research and Development —					
BAE Systems	USU	* N/A	VARIOUS	13,050	
Barron Associates, Inc.	USU	* N/A	VARIOUS	1,023	
Lidar Pacific Corporation	USU	* N/A	VARIOUS	131,943	
Lockheed Martin	USU	* N/A	VARIOUS	13,347	
Northrop Grumman	USU	* N/A	VARIOUS	278,934	
Raytheon	USU	* N/A	VARIOUS	28,557	
Stanley Associates	USU	* N/A	VARIOUS	198,265	
ARRA-(R&D) Army Research and Develop —					
Bio/West Incorporated	USU	* N/A	VARIOUS	8,969	
(R&D) Department of Defense —					
Lidar Pacific Corporation	USU	* N/A	VARIOUS	2,123	
Foreign Agricultural Service (FAS)	USU	* N/A	VARIOUS	90	
General Atomics	USU	* N/A	VARIOUS	291,545	
Peregrine Pharmaceuticals, Inc.	USU	* N/A	VARIOUS	349,699	
(R&D) Army Research and Development —					
Georgia Institute of Technology	USU	* N/A	VARIOUS	44,035	
HDR	USU	* N/A	VARIOUS	123,784	
Owen Ayres and Association	USU	* N/A	VARIOUS	9,642	
Department of Defense —					
Academy of Applied Science	U OF U	N/A	W911NF0410001	25,000	
Aerospace Testing Alliance	U OF U	N/A	ATA0748	1,027	
Foundation Fighting Blindness	U OF U	N/A	NNSPCTEC01090034UUTNER	5,294	
Institute of International Edu	U OF U	N/A	U634003W9137B070064UTAH	134,133	
Kennametal Inc	U OF U	N/A	PID2509022	4,902	
Materials Sciences Corporation	U OF U	N/A	3097AB5108102	29,028	
National Marrow Donor Program	U OF U	N/A	15386577RITN	9,676	
Sarcoma Alliance For Rsch Thro	U OF U	N/A	SARCMPNST	904	
Department of Defense —					
Ball Aerospace	USU	N/A	VARIOUS	96,673	
Ball Boeing	USU	N/A	VARIOUS	47,359	
ITT	USU	N/A	VARIOUS	47,116	
Northrop Grumman	USU	N/A	VARIOUS	473,905	
Optimus Prime	USU	N/A	VARIOUS	1,686,602	

* 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 Federal Agency
For the Year Ended June 30, 2010

Grant Name	State Agency	Federal Catalog#	Federal Award/Contract #	Expenditures	Pass-Through
(R&D) Department of Defense —					
Bae Systems	U OF U	* N/A	BAE362408	8,820	
Battelle Science & Technology	U OF U	* N/A	VARIOUS	19,450	
Case Western Reserve Universit	U OF U	* N/A	RES504528PARENTRES1(	403,306	
Electro-Biology Inc	U OF U	* N/A	VARIOUS	121,927	
Hampton University	U OF U	* N/A	VARIOUS	34,200	
Iavo Research And Scientific	U OF U	* N/A	VARIOUS	57,055	
Ibm Center For The Business of	U OF U	* N/A	4910001755	103,133	
Johns Hopkins University	U OF U	* N/A	VARIOUS	885,583	254,256
Lockheed Martin	U OF U	* N/A	VARIOUS	36,632	
Materials And Systems Research	U OF U	* N/A	VARIOUS	47,989	
North Carolina State Universit	U OF U	* N/A	210113B	69,214	
Praxair Inc	U OF U	* N/A	10001708	176,025	
Progeny Systems Corp	U OF U	* N/A	PSC0116	2,607	
Reaction Engineering Intl	U OF U	* N/A	81961	390,376	
Scientific Assessment Technolo	U OF U	* N/A	VARIOUS	75,901	
Sparta Inc	U OF U	* N/A	SPARTA092076	25,174	
Star Institute	U OF U	* N/A	70061401	16,786	
Tda Research Inc	U OF U	* N/A	UTAH0701	68,292	
Universal Technology Corp	U OF U	* N/A	VARIOUS	69,869	
University of Colorado At Boul	U OF U	* N/A	0000062895	12,059	
University of Kentucky	U OF U	* N/A	VARIOUS	233,229	
University of Pittsburgh	U OF U	* N/A	0001689	75,132	
Wasatch Molecular Inc	U OF U	* N/A	VARIOUS	74,753	
Formerly Used Defense Sites —					
EM Assist	Environmental Q.	N/A	VARIOUS	181,303	
Subtotal – Department of Defense				85,815,935	2,260,901
EDUCATION, DEPARTMENT OF					
Adult Education–Basic Grants to States	Education	84.002	V002A07/08/090044	3,198,386	2,748,638
(SFA) Supp. Educ. Opportunity Grants	Davis ATC	* 84.007	P007A097112	38,519	
(SFA) Supp. Educ. Opportunity Grants	Mountainland ATC	* 84.007	P007A095818	5,976	
(SFA) Supp. Educ. Opportunity Grants	Ogden/Weber ATC	* 84.007	P007A096314	66,932	
(SFA) Supp. Educ. Opportunity Grants	Dixie College	* 84.007	P007A094194	107,712	
(SFA) Supp. Educ. Opportunity Grants	CEU	* 84.007	P007A094192	53,630	
(SFA) Supp. Educ. Opportunity Grants	SLCC	* 84.007	P007A094220	295,415	
(SFA) Supp. Educ. Opportunity Grants	Snow College	* 84.007	P007A094212	82,143	
(SFA) Supp. Educ. Opportunity Grants	SUU	* 84.007	P007A094213	166,045	
(SFA) Supp. Educ. Opportunity Grants	U OF U	* 84.007	P007A094217	522,537	
(SFA) Supp. Educ. Opportunity Grants	USU	* 84.007	VARIOUS	59,573	
(SFA) Supp. Educ. Opportunity Grants	USU	* 84.007	P007A094218	649,896	
(SFA) Supp. Educ. Opportunity Grants	UVU	* 84.007	P007A094219	329,823	
(SFA) Supp. Educ. Opportunity Grants	Weber State	* 84.007	P007A094221	461,583	
(TIPA) Title I Grants to Local Ed Agencies	Education	* 84.010	S010A07/08/090044	57,695,303	56,516,358
Title I Migrant Education	Education	84.011	S011A07/08/090045	1,427,765	1,269,104
Title I Neglected & Delinquent Children	Education	84.013	S013A07/08/090044	534,293	450,254
NRC Fellowships Program	U OF U	84.015	VARIOUS	472,305	
(SE) IDEA Special Education	Education	* 84.027	H027A07/08/090059	99,067,228	94,216,904
Endowment Challenge Grant	CEU	84.031	P0131G10013	322,764	
1990 Endowment Challenge Grant	UVU	84.031	P031G00018	14,088	
Title III - Student Success Retention	UVU	84.031	P031A060252	505,627	
Federal Reinsurance Received on Defaulted Loan Claims Paid				52,995,195	
Less Collection on Defaulted Loans Remitted to Department of Education				(5,620,837)	
Net Federal Reinsurance Received on Defaulted Loan Claims Paid	Board of Regents	* 84.032	VARIOUS	47,374,358	
Special Allowance Payments	Board of Regents	* 84.032	VARIOUS	(37,133,724)	
Federal Interest Subsidy Payments	Board of Regents	* 84.032	VARIOUS	24,400,819	

* Major Programs, see Note 2.A.

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State of Utah
Schedule of Expenditures of Federal Awards by Federal Agency
For the Year Ended June 30, 2010

Grant Name	State Agency	Federal Catalog#	Federal Award/Contract #	Expenditures	Pass-Through
Default Adversion Fee	Board of Regents	* 84.032	VARIOUS	450,639	
Account Maintenance Fee	Board of Regents	* 84.032	VARIOUS	1,552,382	
Loan Processing and Issuance Fee	Board of Regents	* 84.032	VARIOUS	1,925,119	
(SFA) Federal Work Study Program	Davis ATC	* 84.033	P033A097112	14,926	
(SFA) Federal Work Study Program	Ogden/Weber ATC	* 84.033	P033A096314	63,968	
(SFA) Federal Work Study Program	Dixie College	* 84.033	P033A094194	180,173	
(SFA) Federal Work Study Program	CEU	* 84.033	P033A094192	42,236	
(SFA) Federal Work Study Program	SLCC	* 84.033	P033A094220	415,300	
(SFA) Federal Work Study Program	Snow College	* 84.033	P033A094212	94,722	
(SFA) Federal Work Study Program	SUU	* 84.033	P033A094213	245,578	
(R&D)(SFA) Federal Work Study Program	U OF U	* 84.033	P033A094217	207,393	
(SFA) Federal Work Study Program	U OF U	* 84.033	P033A094217	1,258,867	
(R&D)(SFA) Federal Work Study Program	USU	* 84.033	P033A094218	68,470	
(SFA) Federal Work Study Program	USU	* 84.033	P033A094218	628,499	
(SFA) Federal Work Study Program	UVU	* 84.033	P033A094219	676,420	
(SFA) Federal Work Study Program	Weber State	* 84.033	P033A 084221 / 094221	814,263	
(SFA) Perkins Loan Cancellations	CEU	* 84.037	VARIOUS	133,397	
(SFA) Perkins Loan Cancellations	CEU	* 84.037	VARIOUS	114,333	
(SFA) Perkins Loan Program	Snow College	* 84.038	P038A094212	11,948	
(SFA) Perkins Loan Program	SUU	* 84.038	P038A094213	13,600	
(SFA) Perkins Loan Program	U OF U	* 84.038	P038A094217	315,162	
(SFA) Perkins Loan Program	USU	* 84.038	P038A094218	121,089	
(TRIO) Student Support Services	Dixie College	84.042	P042A050119	329,685	
(TRIO) Student Support Services–Price	CEU	84.042	P042A050297	276,352	
(TRIO) Student Support Services–San Juan	CEU	84.042	P042A060026	369,839	
(TRIO) Student Support Services	SLCC	84.042	P042A060409	344,248	
(TRIO) Student Support Services	Snow College	84.042	P042A050435	369,242	
(TRIO) Student Support Services	SUU	84.042	P042A060878	297,371	
(TRIO) Student Support Services	U OF U	84.042	P042A050797	349,966	
(R&D)(TRIO) Student Support Services	USU	* 84.042	P042A070215 (070724)	286,689	
(TRIO) Student Support Services	USU	84.042	P042A070215 (070724)	36,411	
(TRIO) Student Support Services	UVU	84.042	P042A050863	251,937	
(TRIO) Student Support Services	Weber State	84.042	P042A050608	429,049	
(TRIO) Talent Search	Dixie College	84.044	P044A070343	418,152	
(TRIO) Talent Search	CEU	84.044	P044A060589	401,923	
(TRIO) Talent Search	SLCC	84.044	P044A070418	242,459	
(TRIO) Talent Search	SUU	84.044	P044A060385	309,876	
(TRIO) Talent Search	UVU	84.044	P044A070830	290,418	
(TRIO) Talent Search	Weber State	84.044	P044A060394	245,997	
(TRIO) Upward Bound	Dixie College	84.047	P047A080310	316,557	
(TRIO) Upward Bound–Price	CEU	84.047	P047A070409	251,345	
(TRIO) Upward Bound–San Juan	CEU	84.047	P047A050427	400,019	
(TRIO) Upward Bound	Snow College	84.047	VARIOUS	354,132	
(TRIO) Upward Bound Program	SUU	84.047	P047A070318	354,006	
(TRIO) Upward Bound	U OF U	84.047	P047A070615	394,251	
(TRIO) Upward Bound	UVU	84.047	P047A081130	369,086	
(TRIO) Upward Bound	Weber State	84.047	P047 A040876/A090251/V0700:	686,812	
Career and Technical Education	Education	* 84.048	V048A07/08/090044	12,788,267	5,901,631
(SFA) Pell Grant Program	Bridgerland ATC	* 84.063	P063P093761	953,846	
(SFA) Pell Grant Program	Davis ATC	* 84.063	P063P093839	1,147,408	
(SFA) Pell Grant Program	Dixie ATC	* 84.063	P063P096204	145,115	
(SFA) Pell Grant Program	Mountainland ATC	* 84.063	P063P095818	410,452	
(SFA) Pell Grant Program	Ogden/Weber ATC	* 84.063	P063P094239	1,499,905	
(SFA) Pell Grant Program	Southwest ATC	* 84.063	P063P095928	197,321	
(SFA) Pell Grant Program	Uintah Basin ATC	* 84.063	P063P093427	200,766	
(SFA) Pell Grant Program	Dixie College	* 84.063	VARIOUS	14,586,698	
(SFA) Pell Grant Program	CEU	* 84.063	P063P092350	3,208,011	
(SFA) Pell Grant Program	SLCC	* 84.063	VARIOUS	31,187,607	
(SFA) Pell Grant Program	Snow College	* 84.063	P063P092353	4,641,058	
(SFA) Pell Grant Program	SUU	* 84.063	P063P092352	11,736,637	

* 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 Federal Agency
For the Year Ended June 30, 2010

Grant Name	State Agency	Federal Catalog#	Federal Award/Contract #	Expenditures	Pass-Through
(SFA) Pell Grant Program	U OF U	* 84.063	VARIOUS	22,555,482	
(SFA) Pell Grant Program	USU	* 84.063	P063P092351	27,019,870	
(SFA) Pell Grant Program	UVU	* 84.063	P063P092493	42,588,102	
(SFA) Pell Grant Program	Weber State	* 84.063	VARIOUS	21,825,264	
Leveraging Educational Assist. Partnership	Board of Regents	84.069	N069A080044, N069B080039	530,964	
Rural Entrepreneurship Excellance	Dixie College	84.116	P116Z090089	34,053	
Improvement of Postsecondary Education	SLCC	84.116	P116Z080226	98,540	
Voyager - Postsecondary Education	SUU	84.116	VARIOUS	84,954	
(R&D) Comm of Caring Elem Curric Dev	U OF U	* 84.116	P116Z090082	48,468	
Health Sciences Leap Expansion	U OF U	84.116	P116Z080324	46,816	
Improvement of Postsecondary Education	USU	84.116	P116B070167 (070820)	261,003	34,344
FIPSE - DESHM	UVU	84.116	P116N080008	32,503	
FIPSE - Utah Democracy Project	UVU	84.116	P116Z080242	82,456	
FIPSE - High Fidelity Human Sim Equipment	UVU	84.116	P116Z080168	43,149	
FIPSE - Nursing Cong Directed Grant	UVU	84.116	P116Z090228	46,575	
Fund for the Improvement of Postsecondary E	Weber State	84.116	P116Z080190	14,475	
(VOCR) Voc. Rehab. Basic Title 1 Section	Education	* 84.126	H126A08/09/100066	30,909,079	123,411
(R&D) Rehabilitation Long-Term Training	USU	* 84.129	H129B090052 (090463)	189,338	
Rehabilitation Long-Term Training	USU	84.129	VARIOUS	99,119	
Rehabilitation Long-Term Training	USU	84.129	H129W050002 (051657)	143,670	
Migrant Education Coordination	Education	84.144	S144F06/080045	26,500	
(ILSG) Independent Living Services	Education	84.169	H169A07/08/090065	288,284	288,284
(SE) Preschool Grant	Education	* 84.173	H173A07/08/090092	3,005,958	3,004,489
(R&D)(SE) Special Education Preschool	USU	* 84.173	VARIOUS	18,047	18,047
(ILSB) Independent Living Older Blind Persons	Education	84.177	H177B07/08/09/100044	215,630	184,614
(EIS) Infants and Toddlers with Disabilities	Health	84.181	H181A090111	4,881,971	3,905,465
Byrd Honors Scholarships	Education	84.185	P185A05/07/08/090046	477,250	
Safe and Drug Free	Education	84.186	Q186A07/08/090046	1,437,475	1,336,189
Safe and Drug-Free Schools and Communities	Human Services	84.186	Q186B090047	361,236	361,236
Title VI Supported Employment	Education	84.187	H187A07/08/09/100067	222,810	
(EHCY) Homeless Child Education	Education	84.196	S196A07/08/090046	289,139	245,201
Even Start Family Literacy	Education	84.213	S213C07/08/090045	264,237	233,400
FIE Earmark Programs	Education	84.215	VARIOUS	160,328	
Fund for the Improvement of Education	Weber State	84.215	U215K090121, U215K100083	127,097	
State Grants for Assistive Technology	USU	84.224	VARIOUS	26,739	
State Grants for Assistive Technology	USU	84.224	H224A090044 (090383)	410,922	
Projects with Industry	UVU	84.234	H234R050178	31,112	
Vocational Education Tech Preparation	Education	84.243	V243A07/08/090044	1,196,451	1,196,451
Vocational Rehab. In-Service Training	Education	84.265	H265A050029	37,178	
Rehabilitation Training General Training	USU	84.275	H275A050003 (051849)	434,754	
Public Charter Schools Facilities	Education	84.282	U282D040006	4,123,564	4,101,260
Public Charter Schools	Education	84.282	U282A050013	338,528	224,970
After School Learning 21st Century	Education	84.287	S287C07/08/090045	5,396,476	5,211,108
Innovative Education Program Strategies	Education	84.298	S298A06/070044	68,798	41,941
AISEP	U OF U	84.299	B299B050009	9,998	
(R&D) Ed Research, Develop & Dissemination	USU	* 84.305	VARIOUS	31,452	2,222
Ed Research, Develop & Dissemination	USU	84.305	VARIOUS	(542)	
(ETSG) Technology Literacy Challenge	Education	84.318	S318X07/08/090044	1,524,447	1,437,881
State Improvement Grant IDEA	Education	84.323	H323A04/070016	610,528	610,528
(R&D) Research in Special Education	USU	* 84.324	VARIOUS	2,803	
Spec. Ed–Personnel Children w Disabilities	U OF U	84.325	VARIOUS	1,105,898	12,827
Special Ed–Personnel Preparation	USU	84.325	VARIOUS	24,723	
Special Ed–Personnel Preparation	USU	84.325	H325D040065 (041553)	122,645	
Special Ed–Personnel Preparation	USU	84.325	H325K060208 (061859)	195,932	
Special Ed–Personnel Preparation	USU	84.325	H325K060106 (061881)	205,039	
Special Ed–Personnel Preparation	USU	84.325	H325T070039 (070447)	123,146	
Special Ed–Personnel Preparation	USU	84.325	H325K080307 (080606)	174,609	
Special Ed – Technical Assit. and Dissmin.	USU	84.326	H326R040006 (041579)	342,475	
Special Ed – Technical Assit. and Dissmin.	USU	84.326	H326R090003 (100114)	778,978	

* Major Programs, see Note 2.A.

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State of Utah
Schedule of Expenditures of Federal Awards by Federal Agency
For the Year Ended June 30, 2010

Grant Name	State Agency	Federal Catalog#	Federal Award/Contract #	Expenditures	Pass-Through
Deaf Blind Centers	USDB	84.326	H326C030012	78,192	
(R&D) Special Ed–Tech & Media Services	USU	* 84.327	VARIOUS	60,862	
(R&D) Special Ed–Tech & Media Services	USU	* 84.327	H327A080026 (080592)	325,653	
Special Ed–Tech & Media Services	USU	84.327	H327A070094 (070246)	108,500	
Special Ed–Tech & Media Services	USU	84.327	H327A080038 (080578)	156,809	
Advanced Placement Program Test Fees	Education	84.330	S330B060014 & 07/080033	174,728	
Training Incarcerated Youth	Education	84.331	Q331A07/08/090046	63,695	
Gear-Up Scholarships	UVU	84.334	P334S050019	589,113	
Gear-Up	UVU	84.334	P334S050019	1,713,038	
Child Care Access Means Parents in School	SLCC	84.335	P335A090046	98,524	
Child Care Access Means Parents in School	SUU	84.335	VARIOUS	64,057	
Child Care Access Means Parents in School	U OF U	84.335	P335A050094	71,290	
Child Care Access Means Parents in School	USU	84.335	P335A060163 (070245)	184,947	
Child Care Access Means Parents in School	UVU	84.335	P335A050435	35,774	
Child Care Access Means Parents in School	UVU	84.335	P335A090223	159,258	
Reading First	Education	84.357	S357A07/08/090046	3,416,215	3,356,108
English Language Acquisition	Education	84.365	T365A07/08/090044	3,770,817	3,483,149
Math and Science Partnership	Education	84.366	S366B07/08/090045	1,012,273	631,212
Improving Teacher Quality	Education	* 84.367	S367A07/08/090042	15,961,779	15,560,216
No Child Left Behind	Board of Regents	* 84.367	S367B060039A / 070039	583,847	
Discretionary Assessment-Math, Disabilities	Education	84.368	S368A080008/090019	761,853	
State Assessments	Education	* 84.369	S369A07/08/090046	9,005,035	361,865
(SDS) Utah Students Record Exchange	Education	84.372	R372A070015	880,468	602
(SFA) Academic Competitiveness Grants	Davis ATC	* 84.375	P375A093839	3,950	
(SFA) Academic Competitiveness Grants	Ogden/Weber ATC	* 84.375	P375A094239	375	
(SFA) Academic Competitiveness Grants	Dixie College	* 84.375	P375A092346	144,065	
(SFA) Academic Competitiveness Grants	CEU	* 84.375	P375A092350	3,175	
(SFA) Academic Competitiveness Grants	SLCC	* 84.375	P375A092605	236,312	
(SFA) Academic Competitiveness Grants	Snow College	* 84.375	VARIOUS	57,275	
(SFA) Academic Competitiveness Grants	SUU	* 84.375	P375A092352	26,950	
(SFA) Academic Competitiveness Grants	U OF U	* 84.375	P375A082349/092349	349,903	
(SFA) Academic Competitiveness Grants	USU	* 84.375	P375A092351	310,197	
(SFA) Academic Competitiveness Grants	UVU	* 84.375	P375A092493	237,654	
(SFA) Academic Competitiveness Grants	Weber State	* 84.375	P375A092354	18,146	
(SFA) National SMART Grants	Dixie College	* 84.376	P376S092346	331,000	
(SFA) National SMART Grants	SUU	* 84.376	P376S092352	608,670	
(SFA) National SMART Grants	U OF U	* 84.376	P376S082349/092349	1,873,352	
(SFA) National SMART Grants	USU	* 84.376	P376S092351	2,047,017	
(SFA) National SMART Grants	UVU	* 84.376	P376S092493	1,684,958	
(SFA) National SMART Grants	Weber State	* 84.376	P376S092354	300,872	
College Access Challenge Grant Program	Board of Regents	84.378	P378A080024	326,709	
(SFA) TEACH Grants	U OF U	* 84.379	P379T102349	13,000	
(SFA) TEACH Grants	USU	* 84.379	P379T102351	156,500	
ARRA-(ETSG) Tech Literacy Challenge	Education	84.386	S386A090044	27,805	
ARRA-(EHCY) McKinney Vento Homeless Ch	Education	84.387	S387A090046	35,602	35,602
ARRA-(TIPA) Title I Grants to Local Ed Agenc	Education	* 84.389	S389A090044	11,288,219	11,288,219
ARRA-(VOCR) Vocational Rehabilitation	Education	* 84.390	H390A090066	1,514,580	66,760
ARRA-(SE) Special Education Grants to State	Education	* 84.391	H391A090059	19,554,479	19,545,220
ARRA-(SE) Special Education Grants to State	USDB	* 84.391	H391A090059	57,547	
ARRA-(SE) Special Education - Preschool G	Education	* 84.392	H392A090092	674,612	673,035
ARRA-(SE) Special Education - Preschool G	USDB	* 84.392	H392A090092	23,841	
ARRA-(EIS) Early Intervention	Health	84.393	H393A090111A	1,630,412	1,241,062
ARRA-(SFSF) St. Fiscal Stabilization F.–Ed	Governor's Office	* 84.394	S394A090045	158,378,539	112,738,877
ARRA-(SFSF) St Fiscal Stabilization F–Govt S	Governor's Office	* 84.397	S397A090045	38,354,604	1,090,724
ARRA-(ILSG) Independent Living	Education	84.398	H398A090065	171,432	171,432
ARRA-(ILSB) Services to Older/Blind	Education	84.399	H399A090044	141,200	
Education Statistics System	Education	N/A	VARIOUS	122,327	

* Major Programs, see Note 2.A.

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State of Utah
Schedule of Expenditures of Federal Awards by Federal Agency
For the Year Ended June 30, 2010

Grant Name	State Agency	Federal Catalog#	Federal Award/Contract #	Expenditures	Pass-Through
Pass-Through From Non-State Entities:					
(SE) Special Ed Grants to States —					
New Mexico Department of Education	USU	* 84.027	VARIOUS	484	
Wyoming Department of Education	USU	* 84.027	VARIOUS	44,862	
Kansas State Board of Education	USU	* 84.027	VARIOUS	108	
(TRIO) Upward Bound —					
Ute Indian Tribe	USU	84.047	VARIOUS	124,430	
(CIL) Centers for Independent Living —					
Independent Living Res Utilization	USU	84.132	VARIOUS	54,037	
(EIS) Special Ed Grants for Infants and Famili					
Nebraska Dept of Ed	USU	84.181	VARIOUS	13,967	
Drug-Free Schools and Communities —					
Provo School District	USU	84.184	VARIOUS	163,547	
Fund for Improvement of Education —					
Ute Indian Tribe	USU	84.215	VARIOUS	9,051	
New Jersey Caring Schools Incl —					
Rutgers University	U OF U	84.215	VARIOUS	57,243	
American Indian Teacher Train —					
Ute Indian Tribe	U OF U	84.299	VARIOUS	13,086	
Special Education-State Personnel Devlop —					
Arizona Department of Education	USU	84.323	VARIOUS	126,662	
(R&D) Special Ed–Tech. Asst. & Dissem. —					
University of Oregon	USU	* 84.326	VARIOUS	7,587	
Gear Up —					
Ogden City School District	Weber State	84.334	Agreement PO#88233	295,259	
Special Ed Tech Assit State Data Collection –					
MT Office of Public Instruct	USU	84.373	VARIOUS	10,770	
National Writing Project —					
National Writing Project Corporation	Weber State	N/A	07-UT02	60,876	
Carla Davey - Air Fellowship —					
Association for Institutional	U OF U	N/A	VARIOUS	2,638	
Subtotal – Department of Education				757,859,501	353,920,840
ELECTION ASSISTANCE COMMISSION					
Help America Vote Act Requirements Pmts.	Governor's Office	90.401	VARIOUS	162,792	
(R&D) Counting and Recounting Procedures	U OF U	* N/A	E4019683EAC0552	7,450	
Subtotal – Election Assistance Commission				170,242	0
ENERGY, DEPARTMENT OF					
Formula Grant- Renewable (UANM)	Natural Resources	81.041	X7-97820101	21,866	
Formula Grant- Renewable (UBLD)	Natural Resources	81.041	DE-FC26-07NT43206	63,891	
Formula Grant- Renewable (UPUB)	Natural Resources	81.041	DE-FG26-07NT43206	55,247	
Formula Grant- Renewable Energy (UREN)	Natural Resources	81.041	DE-FG26-07NT43206	37,685	30,000
Formula Grant- Work for School Dist (USCH)	Natural Resources	81.041	DE-FG26-07NT43206	12,817	
ARRA-State Energy Pgm Formula G. (UREC)	Natural Resources	81.041	DE-EE0000083	1,525,118	1,184,310
Formula Grant-Adm (UADM)	Natural Resources	81.041	DE-FG26-07NT43206	136,116	
Weatherization	DCC	* 81.042	DE-EE0000148	3,406,923	3,280,355
ARRA-Weatherization Low-Income Persons	DCC	* 81.042	DE-EE0000080-001	10,368,724	9,634,446
(R&D) Science Financial Assistance Prgm.	U OF U	* 81.049	VARIOUS	1,481,027	1,675
ASAP Renewable Energy Grant	Southwest ATC	81.087	DE-EE0000541	29,244	
ARRA-(R&D) Renewable Energy R&D	U OF U	* 81.087	VARIOUS	166,479	
(R&D) Renewable Energy Research & Develo	U OF U	* 81.087	VARIOUS	1,068,595	250,160
Uinta Basin Water (UUBW)	Natural Resources	81.089	DE-NT0005671	227,921	86,642
(R&D) Fossil Energy Research and Develop	U OF U	* 81.089	VARIOUS	1,318,195	20,976
VITRO	Environmental Q.	81.104	DE-FC01-99GJ79483	391	
Green River DOE	Environmental Q.	81.104	DE-FC01-99GJ79483	1,957	
Monticello DOE	Environmental Q.	81.104	DE-FG01-07LM00113	21,222	
ARRA-Energy Efficiency & Renewable Info	SLCC	81.117	EDE-EE002090	203,420	

* Major Programs, see Note 2.A.

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State of Utah
Schedule of Expenditures of Federal Awards by Federal Agency
For the Year Ended June 30, 2010

Grant Name	State Agency	Federal Catalog#	Federal Award/Contract #	Expenditures	Pass-Through
SEP Special Projects (UWPA)	Natural Resources	81.119	LAM-7-77543-11	9,053	
SEP Special Projects (UCOB)	Natural Resources	81.119	DE-FG26-07NT43340	92,809	78,773
ARRA-Assurance Planning (UEAP)	Natural Resources	81.122	DE-OE0000067	27,822	27,822
ARRA-Electricty Regulators Assistance	Public Service Comm	81.122	DE-OE0000131	38,827	
ARRA-Appliance Rebate Program (UARP)	Natural Resources	81.127	DE-EE0001601	289,779	289,779
ARRA-Energy Efficiency Conserv BG (UEEG)	Natural Resources	81.128	DE-EE0000887	385,207	213,528
ARRA-(R&D) Industrial CCS Application	U OF U	* 81.134	VARIOUS	1,441,361	904,421
(R&D) Department of Energy	U OF U	* N/A	VARIOUS	8,916,845	372,021
Sandia Engineering	U OF U	N/A	VARIOUS	22,135	
(R&D) Oak Ridge National Laboratory	USU	* N/A	VARIOUS	19,847	
(R&D) Department of Energy	USU	* N/A	VARIOUS	186,100	
(R&D) Department of Energy	USU	* N/A	DE-FG48-05R810736 (0516	495,433	
(R&D) Department of Energy	USU	* N/A	DE-EE0000425 (090998)	492,863	
(R&D) Department of Energy	USU	* N/A	696037	431,026	
(R&D) Department of Energy	USU	* N/A	896887	104,409	
(R&D) Department of Energy	USU	* N/A	927890	520,829	
(R&D) Department of Energy	USU	* N/A	954572	271,651	
(R&D) Science	USU	* N/A	DE-FG02-06ER64277 (061743)	251,875	
(R&D) Science	USU	* N/A	DE-FC02-08ER54973 (080773)	135,391	
(R&D) Bonneville Power Administration	USU	* N/A	VARIOUS	12,079	
ARRA-(R&D) Department of Energy	USU	* N/A	VARIOUS	51,527	
ARRA-(R&D) Department of Energy	USU	* N/A	Authorization to Proceed	139,829	
Pass-Through From Non-State Entities:					
(R&D) Fine Coal Filtration —					
Virginia Polytech Inst.	U OF U	* 81.003	CR19122D42923105NT42457	55,410	
(R&D) Materials For Energy Systems —					
University of South Carolina	U OF U	* 81.049	101725	109,987	
(R&D) Spin Coherence —					
Ohio State University Research	U OF U	* 81.086	P0RF01101905	36,065	
(R&D) Proton Conductors —					
Clemson University	U OF U	* 81.087	104975582192095335	76,872	
ARRA-(R&D) Renewable Energy R&D —					
Boise State University	U OF U	* 81.087	014G106215B	81,965	
Ruby Mountain Inc	U OF U	* 81.087	10015028	7,099	
(R&D) Fossil Energy Research & Develop. —					
New Mexico Institute Of Mining	U OF U	* 81.089	DSRP20	275,088	
New Mexico Tech	U OF U	* 81.089	DSWT20	128,469	
Stanford University	U OF U	* 81.089	24288290-46112-A	21,162	
University of Kentucky	U OF U	* 81.089	46900105504	185,752	
Virginia Polytechnic Institute	U OF U	* 81.089	CR19122C429231	2,275	
(R&D) Department of Energy —					
Automotive Composites Consorti	U OF U	* N/A	081954	13,266	
Battelle Science & Technology	U OF U	* N/A	VARIOUS	35,028	
Doe Lawrence Livermore Nationa	U OF U	* N/A	B524196	1,133,102	
Headwaters Inc	U OF U	* N/A	HEADWATERSTASKORDE	24,503	
Materials And Systems Research	U OF U	* N/A	VARIOUS	56,754	
Ormat Technologies Inc	U OF U	* N/A	0NI31082	1,407	
Research Partnership To Secure	U OF U	* N/A	VARIOUS	567,789	172,621
Research Triangle Institute	U OF U	* N/A	23400211955	149,947	
Southern Methodist University	U OF U	* N/A	DEAC5209NA29325	41,378	
University of Southern Califor	U OF U	* N/A	140840	39,199	
Washington Savannah River Comp	U OF U	* N/A	VARIOUS	63,774	
Waste Isolation Pilot Plant —					
Western Governors Association	Environmental Q.	N/A	30-312-08	117,324	
(R&D) Collaboration With NCAR —					
University Corp for Atmospheric	U OF U	* N/A	S0975515	12,939	
Research and Development —					
Inland Northwest Research Alliance Inc.	USU	N/A	VARIOUS	42,599	
ARRA-(R&D) Sensors & Wireless Networks —					
Spectral Sciences	U OF U	* N/A	9278	6,311	

* 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 Federal Agency
For the Year Ended June 30, 2010

Grant Name	State Agency	Federal Catalog#	Federal Award/Contract #	Expenditures	Pass-Through
(R&D) Research and Development —					
Battelle Energy Alliance, LLC	USU	* N/A	VARIOUS	535,027	
Brigham Young University	USU	* N/A	VARIOUS	126,743	
State Res Ed and Extension Service	USU	* N/A	VARIOUS	32,479	
Houston Advanced Research Center	USU	* N/A	VARIOUS	30,668	
Inland Northwest Research Alliance, Inc.	USU	* N/A	VARIOUS	214,085	
Subtotal – Department of Energy				38,708,001	16,547,529
ENVIRONMENTAL PROTECTION AGENCY					
Urban Air Toxics Monitoring 103	Environmental Q.	66.034	XA-98871302	32,262	
Air Monitoring Network PM 2.5	Environmental Q.	66.034	PM998789-03	358,582	
Clearn Air Act Surveys, Studies, Research	Weber State	66.034	EP09H000848, XA83346201	53,520	
National Utah Clean School Bus	Environmental Q.	66.039	DE978681-01	(406)	
ARRA-National Utah Clean School Bus	Environmental Q.	66.039	2A978809-01	722,761	
Diesel School Bus Retrofit	Environmental Q.	66.040	DS978672-01	140,767	
ARRA-Diesel State Grant Program	Environmental Q.	66.040	2D978787-01	1,135,766	834,807
Mercury GSL Study	Environmental Q.	66.112	SG978702-01	16,872	
Infrastructure 3 percent Setaside	Environmental Q.	66.202	XP988760-01	48,372	
EPA FFY 09 Underground Injection Control	Natural Resources	66.433	G008426-09	18,478	
EPA FFY 10 Underground Injection Control	Natural Resources	66.433	G008426-10	55,421	
Upper Sevier Watershed	Environmental Q.	66.439	WS97850401	117,335	
Water Quality Management Planning	Environmental Q.	66.454	C6008567-09	76,010	
ARRA-Water Quality Management Planning	Environmental Q.	66.454	2P978800-01	173,586	
Clean Water Capitalization Grant SRF	Environmental Q.	* 66.458	CS490001-08	10,829	
ARRA-Clean Water Capitalization Grant SRF	Environmental Q.	* 66.458	2W978825-01	2,207,692	1,589,184
NPS Projects 01	Environmental Q.	66.460	C9998187-01	47,921	45,418
NPS Projects 02	Environmental Q.	66.460	C9998187-02	91,761	80,868
NPS Projects 03	Environmental Q.	66.460	C9998187-03	186,454	93,361
NPS Projects 04	Environmental Q.	66.460	C9998187-04	43,907	44,070
NPS Projects 05	Environmental Q.	66.460	C9998187-05	275,017	249,162
NPS Projects 06	Environmental Q.	66.460	C9998187-06	87,433	87,333
NPS Projects 07	Environmental Q.	66.460	C9998187-07	450,530	69,711
NPS Projects 08	Environmental Q.	66.460	C9998187-08	391,736	162,729
NPS Projects 09	Environmental Q.	66.460	C9998187-09	297,908	44,822
NPS Projects 10	Environmental Q.	66.460	C9998187-10	2,523	
Regional Wetlands Grant	Environmental Q.	66.461	CD978750-01	47,870	
Outreach Training Program	Environmental Q.	66.467	T99836012	7,735	
Drinking Water Capitalization Grant SRF	Environmental Q.	* 66.468	FS998784-05 thru 09	3,090,394	1,124,510
ARRA-Drinking Water Capitalization SRF	Environmental Q.	* 66.468	2F978801-01	7,432,943	7,009,841
Water Protection Coordination	Environmental Q.	66.474	WP978654-01	45,105	9,885
(R&D) Ingested Nanoparticles	U OF U	* 66.509	RD83333601	25,031	
(R&D) EAP Star Program	U OF U	* 66.509	RD83438601	50,066	
(R&D) Transport And Deposition Of Me	U OF U	* 66.510	X3833619010	4,621	
Performance Partnership Grant	Environmental Q.	66.605	BG99847508	7,426,778	49,943
Network Readiness	Environmental Q.	66.608	OS83353101	74,400	
Network Readiness	Environmental Q.	66.608	OS834034-01	116,028	
Environmental Protection	Health	66.608	83349501	18,880	
EPA Pesticide Initiative	Agriculture	66.700	BG998582-99	105,469	
EPA Certification	Agriculture	66.700	BG998582-99	68,613	
EPA Enforcement	Agriculture	66.700	BG998582-99	352,612	
Five Points NPL Site	Environmental Q.	66.802	V97824401	188,634	
Jacob Smelters OU2	Environmental Q.	66.802	V988040-01-0	280,518	
Sharon Steel OU1 O/M	Environmental Q.	66.802	V988224-01-1	37,400	
C-Flagstaff/Davenport – EE/CA – Admin	Environmental Q.	66.802	V998773-01-1	69,062	
Midvale Slag Ground Water	Environmental Q.	66.802	V97824601	169,276	
Superfund Block	Environmental Q.	66.802	V978406-01	1,181,778	
UST Program	Environmental Q.	66.804	L978710-01	21,921	
UST Program	Environmental Q.	66.804	L97883201	192,220	
RSO Old Hill Top	Environmental Q.	66.805	LS988357-01	2,002	

* 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 Federal Agency
For the Year Ended June 30, 2010

Grant Name	State Agency	Federal Catalog#	Federal Award/Contract #	Expenditures	Pass-Through
LUST Supplemental	Environmental Q.	66.805	LS978712-01	279,769	
LUST Trust Cooperative Agreement	Environmental Q.	66.805	LS97804307	145,650	
LUST Trust Cooperative Agreement	Environmental Q.	66.805	LS97883301	869,407	
ARRA-LUST Trust Cooperative Agreement	Environmental Q.	66.805	2L97880201	225,565	
Brownfield State Response Program	Environmental Q.	66.817	RP98899301	410,483	
Brownfields Assessment	Environmental Q.	66.818	BF97811001	13,086	
ARRA-Brownfields Assessment	Environmental Q.	66.818	2B97882401	7,650	
Strawberry Restoration	Natural Resources	N/A	CD98870603	203,500	
(R&D) Environmental Protection Agency	U OF U	* N/A	VARIOUS	88,439	
(R&D) Environmental Protection	USU	* N/A	VARIOUS	216,030	
(R&D) Environmental Protection	USU	* N/A	X7-97830101 (051144)	290,260	
ARRA-(R&D) Environmental Protection	USU	* N/A	2W-97882501	500,000	
Pass-Through From Non-State Entities:					
(R&D) Receiving Water Protection —					
Arizona State University	U OF U	* 66.034	05593	(129)	
(R&D) Receiving Water Protection —					
Colorado State University	U OF U	* 66.511	G59004	(331)	
(R&D) Environmental Protection —					
AWWA Research Foundation	USU	* N/A	VARIOUS	173,588	
Bear River Commission	USU	* N/A	VARIOUS	73,026	
Dept of Conservation & Natural Resources	USU	* N/A	VARIOUS	4,016	
WY Department of Environmental Quality	USU	* N/A	VARIOUS	2,339	
(R&D) SCERP —					
San Diego State University Foundation	U OF U	* N/A	55573A7804	128,234	
Subtotal – Environmental Protection Agency				31,682,975	11,495,644
EQUAL EMPLOYMENT OPPORTUNITY COMMISSION					
EEOC Anti-Discrimination Contract	Labor Comm.	30.002	9FPSLP0164	269,250	
EEOC Anti-Discrimination Contract	Labor Comm.	30.002	FPSLP10094	154,450	
Subtotal – Equal Employment Opportunity Commission				423,700	0
GENERAL SERVICES ADMINISTRATION					
Federal Property Assistance	Surplus Property	39.003	VARIOUS	131,230	
Subtotal – General Services Administration				131,230	0
HEALTH AND HUMAN SERVICES, DEPARTMENT OF					
Partnership Program to Improve Minority Heal	Health	93.006	5STTMP051013-05	143,073	19,000
Title VII Elder Abuse Prevention	Human Services	93.041	08AAUTT7SP	24,268	
Title VII Ombudsman Services	Human Services	93.042	09AAUTT7SP	758	
Title VII Ombudsman Services	Human Services	93.042	10AAUTT7SP	49,905	30,628
Title III D Preventive Health	Human Services	93.043	09AAUTT3SP	53,123	53,123
(AGE) Title III B Supportive Services	Human Services	* 93.044	09AAUTT3SP	935,938	792,209
(AGE) Title III B Supportive Services	Human Services	* 93.044	10AAUTT3SP	2,006,134	1,912,590
(AGE) Title III C1 Congregate Meals	Human Services	* 93.045	08AAUTT3SP	12,607	
(AGE) Title III C1 Congregate Meals	Human Services	* 93.045	09AAUTT3SP	1,184,666	1,018,974
(AGE) Title III C2 Home-Delivered Meals	Human Services	* 93.045	09AAUTT3SP	1,106,196	1,070,084
(AGE) Title III C2 Home-Delivered Meals	Human Services	* 93.045	10AAUTT3SP	1,230,487	1,213,067
Utah Senior Medicare Patrol Program	Human Services	93.048	90MP000801	59,909	
Utah ADRC	U OF U	93.048	90DR0029-01	68,711	
ADDGS	Human Services	93.051	90AI001201	127,716	127,716
Alzheimer's Disease Innovation	Human Services	93.051	90AI002001	21,593	21,593
Title III E National Family Caregiver Support	Human Services	93.052	08AAUTT3SP	63,849	63,849
Title III E National Family Caregiver Support	Human Services	93.052	09AAUTT3SP	646,027	646,027
(AGE) Nutrition Services Incentive Program	Human Services	* 93.053	09AAUTNSIP	558,421	558,421
(R&D) COE:Scientific Core	U OF U	* 93.061	5P01HK000030-03	532,566	238,143
Innovations in Applied Public Health	U OF U	93.061	VARIOUS	169,172	
(R&D) COE- Sci - Project	U OF U	* 93.065	1P01HK000069-01	738,443	100,790

* 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 Federal Agency
For the Year Ended June 30, 2010

Grant Name	State Agency	Federal Catalog#	Federal Award/Contract #	Expenditures	Pass-Through
Vital Records Pan Flu Electronic Death Regist	Health	* 93.069	1U90TP000123-01	59,620	
Public Health Emergency Rsp Phase I, 2 & 3	Health	* 93.069	1H75TP000346-01	8,720,042	7,669,442
Public Health Emergency Rsp Phase IV	Health	* 93.069	3H75TP000346-01S1	45,801	15,297
Pandemic Flu Preparedness	Health	* 93.069	1U90TP000123-01	137,528	
Preparedness and Response for Bioterrorism	Health	* 93.069	5U90TP816965-10	6,264,267	3,492,820
H1N1 Vaccine Distributions	Health	* 93.069	1H75TP000346-01	7,798,900	7,798,900
Addressing Asthma Public Health Perspective	Health	93.070	1U59EH000489-01	395,093	23,545
Utah Wins Asist 2010	U OF U	93.088	VARIOUS	624,987	184,075
ESAR - VHP Registration System	Health	93.089	1U3REP090437-01	60,000	
(R&D) PC Ind Study	U OF U	* 93.103	1R01FD003553-01	73,293	4,867
Utah Model AHEC Program	U OF U	93.107	VARIOUS	221,277	160,122
Newborn Screen Clinic Health Info Exchange	Health	93.110	1U22MC16508-01	165,284	43,402
Community Based Integrated Service Systems	Health	93.110	6H25MC00268-06-02	118,879	36,326
First Time Motherhood/New Parents Initiative	Health	93.110	6H5MMC10869-01-01	746,604	40,495
SSDI - State Systems Development Initiative	Health	93.110	5H18MC00049-13	44,390	
Promoting Child & Adolescent Mental Health	Health	93.110	5D69MC08644-02	7,304	4,500
Autism System Development Federal	Health	93.110	6H6MMC11061-02-01	346,761	240,878
Maternal and Child Health Consolidated	U OF U	93.110	VARIOUS	907,796	556,338
(R&D) Biological Response to Environmental Health Hazards	U OF U	* 93.113	VARIOUS	493,487	
TB Elimination	Health	93.116	2U52PS807865-19	420,418	202,163
(R&D) Oral Diseases and Disorders Research	U OF U	* 93.121	VARIOUS	766,660	145,962
State Partnership Grants (EMSC)	Health	93.127	6H33MC06680-05-02	127,342	105,000
Emergency Medical Services for Children	U OF U	93.127	VARIOUS	2,700,668	
Implementation of Nat Violent Death Report S	Health	93.136	5U17CE001697-01	183,100	12,453
Injury Surveillance and Prevention Program	Health	93.136	5U17CE824807-05	182,030	
Sexual Violence Prevention and Education	Health	93.136	5VF1CE001144-04	333,309	
Mental Health - Homeless (PATH)	Human Services	93.150	SMX060045S	482,000	482,000
State Loan Repayment	Health	93.165	H56HP00110	42,050	
(R&D) Human Genome Research	U OF U	* 93.172	VARIOUS	1,422,794	252,828
(R&D) Research Related to Deafness and Communication Disorders	U OF U	* 93.173	VARIOUS	3,121,122	464,893
Deafness and Communication Disorders	U OF U	93.173	VARIOUS	208,532	
Nursing Workforce Diversity	CEU	93.178	5D19HP07221-01	27,587	
(R&D) Pneumonia In Children	U OF U	* 93.185	1U18IP000303-01	357,701	
Surveillance of Hazardous Substance	Health	93.204	1U61TS000131-01	86,730	7,500
(R&D) Complementary & Alternative Medicine	U OF U	* 93.213	VARIOUS	746,021	39,044
Complementary and Alternative Medicine	U OF U	93.213	VARIOUS	57,765	
HCDA Rural Health/Primary Care	Health	93.224	U68HP11436A0	174,536	
(R&D) Healthcare Cost, Quality & Outcomes	U OF U	* 93.226	VARIOUS	859,401	171,219
Healthcare Costs, Quality and Outcomes	U OF U	93.226	VARIOUS	205,437	
(R&D) Neuro-Immune Mechanisms	U OF U	* 93.233	5R01HL086508-02	364,073	
Tramatic Brain Injury	Health	93.234	1H21MC17233-01	10,528	
Traumatic Brain Injury Implementation	Human Services	93.234	H21MC07896A0	125,198	
Health Hazard Assessment	Health	93.240	5U61TS886120-12	223,642	
Evaluation And Implementation	U OF U	93.240	1U01EH000453-01	78,283	
Rural Hospital Flexibility	Health	93.241	H54RH00050-10	383,043	167,040
(R&D) Mental Health Research Grants	U OF U	* 93.242	VARIOUS	2,113,683	269,175
Regulation Of Synaptic Transmission	U OF U	93.242	5K99MH082109-02	43,998	
Mental Health Data Quality Improvement	Human Services	93.243	H1SM58074A	4,797	
Mental Health Data Quality Improvement	Human Services	93.243	H1SM58074A	142,200	60,000
PASSAGE	Human Services	93.243	H9SM59444A	136,345	100,829
Strategic Prevention Framework-State Incentiv	Human Services	93.243	U9SP13929A	2,466,597	1,911,817
Ut Transform of Child & Adolescent Network	Human Services	93.243	H5SM56533A	245,135	71,679
Projects of Regional & Natl. Significance	U OF U	93.243	VARIOUS	10,049	
Suicide Prevention Initiative	UVU	93.243	5H79SM057872-03	31,544	
Advanced Educational Nursing	U OF U	93.247	VARIOUS	703,314	
Universal Newborn Hearing Screening	Health	93.251	6H61MC00042-09-02	177,523	33,000
Poison Control	U OF U	93.253	VARIOUS	307,099	
Rural Access to Emergency Devices	Health	93.259	6H3DRH08348-02-01	16,755	2,500

* Major Programs, see Note 2.A.

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State of Utah
Schedule of Expenditures of Federal Awards by Federal Agency
For the Year Ended June 30, 2010

Grant Name	State Agency	Federal Catalog#	Federal Award/Contract #	Expenditures	Pass-Through
(R&D) Commercial Truck Driver Injury	U OF U	* 93.262	5R01OH009155-03	281,370	38,897
ERC Training Grant	U OF U	93.262	VARIOUS	1,387,610	6,565
NFLP FCC 09/10	U OF U	93.264	E01HP13017	105,000	
Enhanced RN Credentials	U OF U	93.265	5D62HP01910-06	54,300	
(IMMZ) Immunization and Vaccines for Childre	Health	* 93.268	5H23IP822520-08	3,557,441	1,348,805
(IMMZ) Vaccine Distributions	Health	* 93.268	10-0CCH804430	25,523,158	24,384,164
(R&D) Drug Abuse Research Programs	U OF U	* 93.279	VARIOUS	3,078,954	202,659
Drug Abuse and Addiction Research Program	U OF U	93.279	VARIOUS	528,195	
Promoting Health	U OF U	93.281	7K08MH072381-05	170,266	
Diabetes Prevention amd Control Programs	Health	93.283	5U58DP001993-02	847,749	56,613
Adult Viral Hepatitis	Health	93.283	5U51PS000888-03	58,648	
Behavioral Risk Factor Surveillance	Health	93.283	5U58DP001993-02	368,671	
Birth Defects Research and Prevention	Health	93.283	5U01DD000490-02	1,085,151	694,814
Chronic Disease, Hlth Promotion, Surveillance	Health	93.283	5U58DP001993-02	32,448	
Colorectal Screening	Health	93.283	1U58DP002049-01	714,366	11,000
Core Cap Tobacco Prevention	Health	93.283	5U58DP001993-02	1,163,752	454,216
Early Hearing Detection & Intervention Trackin	Health	93.283	5UR3DD000431-02	158,491	70,840
Epidemiology & Lab Capacity for Infectious Di	Health	93.283	3U50CI823796-05S3	837,200	
Heart Disease & Stroke Prevention Program	Health	93.283	5U50DP000743-03	900,408	
Influenza Surveillance Pilot Project	Health	93.283	U60CCU07277	9,194	3,900
National Cancer Prevention and Control Pgrm	Health	93.283	5U58DP000774-03	2,445,987	332,383
Public Health Tracking	Health	93.283	5U38EH000182-04	642,686	
Utah Newborn Metabolic Surveillance	Health	93.283	5U50DD000483-02	133,635	52,241
Utah Nutrition, Physical Activity and Obesity	Health	93.283	5U58DP001470-02	440,771	10,000
Utah Public Health Approaches to Arthritis	Health	93.283	5U58DP001474-02	477,268	47,000
Utah Wise Woman Program	Health	93.283	5U58DP001407-02	570,834	169,056
(R&D) Investigations and Technical Asst.	U OF U	* 93.283	VARIOUS	642,082	110,480
Enhancing ADDM	U OF U	93.283	1UR3DD000685-01	13,986	
(R&D) Technolog. Innovations to Improve Hlth	U OF U	* 93.286	VARIOUS	3,999,403	368,353
Technological Innovations to Improve Health	U OF U	93.286	VARIOUS	149,431	
Small Rural Hospital Improvement	Health	93.301	6H3H RH 00012-08-01	202,982	205,462
(R&D) Trans-NIH Research Support	U OF U	* 93.310	VARIOUS	1,144,457	
Nursing Traineeship	U OF U	93.358	2A10HP00083-09-00	12,532	
(R&D) Nursing Research	U OF U	* 93.361	VARIOUS	591,246	
NRSA Lauri Linder	U OF U	93.361	5F31NR010175-02	4,701	
(R&D) Research Infrastructure	U OF U	* 93.389	VARIOUS	5,315,882	114,157
National Center for Research Resources	U OF U	93.389	VARIOUS	573,140	
(R&D) Cancer Cause and Prevention Res.	U OF U	* 93.393	VARIOUS	4,463,307	268,946
(R&D) Cancer Detection and Diagnosis	U OF U	* 93.394	VARIOUS	1,582,641	
(R&D) Cancer Treatment Research	U OF U	* 93.395	VARIOUS	3,731,493	398,458
(R&D) Cancer Biology Research	U OF U	* 93.396	VARIOUS	888,528	10,092
(R&D) Cancer Centers Support Grants	U OF U	* 93.397	5P30CA042014-20	44,553	
Osteosarcomagenesis	U OF U	93.398	5K08CA138764-02	127,932	
Cancer Research Manpower	U OF U	93.398	VARIOUS	741,665	
(R&D) Cancer Control	U OF U	* 93.399	VARIOUS	754,706	217,030
Promoting Safe & Stable Families	Human Services	93.556	0901UTFPSS	1,719,215	
Promoting Safe & Stable Families Caseworke	Human Services	93.556	0611UTFPSS	16,277	
Promoting Safe & Stable Families Caseworke	Human Services	93.556	0811UTFPCV	24,608	
Promoting Safe & Stable Families Caseworke	Human Services	93.556	0911UTFPCV	42,172	
(TANF) Temporary Assist for Needy Families	Workforce Services	* 93.558	G-07/08/09 02UTTANF	85,596,236	7,510,477
ARRA-IV-D Child Support	Human Services	* 93.563	1004UT4004	5,809,747	
ARRA-IV-D Child Support	Human Services	* 93.563	0904UT4002	1,820,500	
ARRA-IV-D Child Support	Human Services	* 93.563	0904UT4004	(1,820,500)	
IV-D Child Support	Human Services	* 93.563	0904UT4004	3,745,696	
IV-D Child Support	Human Services	* 93.563	1004UT4004	10,154,076	
IV-D Child Support Incentives	Human Services	* 93.563	0804UT4004	1,651,111	
IV-D Child Support Incentives	Human Services	* 93.563	0904UT4004	1,341,789	
IV-D Child Support/Collections	Human Services	* 93.563	0904UT4004/C	1,388,671	
IV-D Child Support/Collections	Human Services	* 93.563	1004UT4004/C	6,336,321	

* Major Programs, see Note 2.A.

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State of Utah
Schedule of Expenditures of Federal Awards by Federal Agency
For the Year Ended June 30, 2010

Grant Name	State Agency	Federal Catalog#	Federal Award/Contract #	Expenditures	Pass-Through
Refugee Social Services	Workforce Services	93.566	G-08AAUT8115	903,818	
Refugee Cash Medical Assistance	Workforce Services	93.566	G-09/10 AAUT8100	5,527,931	
Weatherization – Heat	DCC	93.568	G-08B1UTLIEA	4,664	4,664
Low Income Home Energy Assistance	DCC	93.568	G-07B1UTLIEA	6,455	6,455
Low Income Home Energy Assistance	DCC	93.568	G-08B1UTLIEA	105,782	105,782
Weatherization – Heat	DCC	93.568	G-10B1UTLIEA	959,510	959,510
Low Income Home Energy Assistance	DCC	93.568	G-09B1UTLIEA	2,143,128	2,028,846
Weatherization – Heat	DCC	93.568	G-09B1UTLIEA	2,313,626	2,308,972
Low Income Home Energy Assistance	DCC	93.568	G-10B1UTLIEA	26,965,045	26,557,839
(CSBG) Community Services Block Grant	DCC	93.569	G-08B1UTCOSR	17,561	17,561
(CSBG) Community Services Block Grant	DCC	93.569	G-09B1UTCOSR	1,255,638	1,233,002
(CSBG) Community Services Block Grant	DCC	93.569	G-10B1UTCOSR	2,045,106	1,805,798
(CC) Child Care Develop – Discretionary	Workforce Services	* 93.575	G-08/09/10 01UTCCDF	22,011,486	
Refugee Older Refugee Grant	Workforce Services	93.576	90RL013102, 90RL013101	70,252	
Refugee SCHOOL Impact Award	Workforce Services	93.576	G90ZE00 8902/03/05 & 00904	222,270	
Refugee Targeted Assistance	Workforce Services	93.584	G-06/07/08/09 TAUT1000	547,489	547,489
State Court Improvement Program	Courts	93.586	G-0401UTSCIP	476,179	
Community-Based Family Resource & Suppor	Human Services	93.590	0601UTFRPG	42,154	
Community-Based Family Resource & Suppor	Human Services	93.590	0701UTFRPG	382,559	
Community-Based Family Resource & Suppor	Human Services	93.590	0801UTFRPG	6,786	
(CC) Child Care Develop – Mandatory/Match	Workforce Services	* 93.596	G-08/09/10 01UTCCDF	21,760,391	
State Access and Visitation Program	Human Services	93.597	0801UTSAVP	28,095	28,095
State Access and Visitation Program	Human Services	93.597	0901UTSAVP	100,000	100,000
Educational and Training Vouchers	Human Services	93.599	0901UTCETV	246,925	
(HDST) Regional Headstart	Health	93.600	08CD0017-04	133,444	
(HDST) Headstart Program	SUU	93.600	VARIOUS	3,819,411	
Election Assist. for Individuals with Disabilities	Governor's Office	93.617	HHSELEC2003	2,549	2,549
Runaway and Homeless Youth–Basic Center	Human Services	93.623	09CY229401	60,736	
Runaway and Homeless Youth–Basic Center	Human Services	93.623	09CY229402	59,749	
Developmental Disabilities Basic Support	Human Services	93.630	0801UTBS45	344,430	104,773
Developmental Disabilities Basic Support	Human Services	93.630	0901UTBS45	111,606	
Developmental Disabilities Basic Support	Human Services	93.630	1001UTBS45	56,962	
Childrens Justice Act	Attorney General	93.643	G-0701UTCJA1	5,500	
Childrens Justice Act	Attorney General	93.643	G-0901UTCJA1	69,863	
Childrens Justice Act	Attorney General	93.643	G-0801UTCJA1	92,316	
Title IV-B Child Welfare Social Services	Human Services	93.645	0901UT1400	3,178,628	
Title IV-B Child Welfare Social Services	Human Services	93.645	1001UT1400	211,372	
Child Welfare Research Training	U OF U	93.648	VARIOUS	74,974	3,013
ARRA-Title IV-E Foster Care	Human Services	* 93.658	1001UT1402	356,624	
ARRA-Title IV-E Foster Care	Human Services	* 93.658	0901UT1402	77,706	
Title IV-E Foster Care	Human Services	* 93.658	0901UT1401	3,380,919	
Title IV-E Foster Care	Human Services	* 93.658	1001UT1401	16,996,736	
ARRA-Title IV-E Adoption Assistance	Human Services	* 93.659	1001UT1403	458,904	
ARRA-Title IV-E Adoption Assistance	Human Services	* 93.659	0901UT1403	102,428	
Title IV-E Adoption Assistance	Human Services	* 93.659	0901UT1407	1,224,436	
Title IV-E Adoption Assistance	Human Services	* 93.659	1001UT1407	6,146,313	
Title XX-Social Svcs Block-Basic	Human Services	93.667	G-0901UTSOSR	8,040,827	
Title XX-Social Svcs Block-Basic	Human Services	93.667	G-1001UTSOSR	5,033,873	
Title XX-Social Svcs Block-Discretionary	Human Services	93.667	G-0901UTSOSR	761,934	761,934
Title XX-Social Svcs Block-Discretionary	Human Services	93.667	G-1001UTSOSR	470,841	470,841
Title XX-Transfer of TANF for SSBG	Human Services	93.667	FFY 2009 TANF TRANSFER	4,092,000	
Title XX-Transfer of TANF for SSBG	Human Services	93.667	FFY 2010 TANF TRANSFER	3,207,000	
Title XX Social Services Block Grant–Basic	Workforce Services	93.667	G-09UTSOSR	15,000	
Child Abuse Prevention and Treatment	Human Services	93.669	0901UTCA01	308,369	
Home Visitation Projects Federal	Health	93.670	90CA1776-02	280,215	61,599
Family Violence Prevention/Services	Human Services	93.671	0901UTFVPS	1,112,598	
Independent Living	Human Services	93.674	0901UT1420	734,307	
ARRA-(R&D) Trans-NIH Recovery Act R S	U OF U	* 93.701	VARIOUS	15,295,003	1,255,291
ARRA-(R&D) Trans-NIH Recovery Act R S	U OF U	* 93.701	VARIOUS	350,407	
ARRA-(AGE) Home-Delivered Meals	Human Services	* 93.705	09AAUTC2RR	189,442	189,442

* 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 Federal Agency
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Grant Name	State Agency	Federal Catalog#	Federal Award/Contract #	Expenditures	Pass-Through
ARRA-(AGE) Congregate Meals	Human Services	* 93.707	09AAUTC1RR	382,294	378,144
ARRA-(CSBG) Community Services Block G	DCC	93.710	G-0901UTCOS2	3,363,582	3,348,925
ARRA-(IMMZ) Immunizations & Vaccines Chil	Health	* 93.712	3H23IP822520-07S1	84,644	734
ARRA-(IMMZ) Measure Effective PCV-13 Vac	Health	* 93.712	3U50CI823796-05S2	21,124	2,258
ARRA-(IMMZ) Strep - EPI	Health	* 93.712	3U50CI823796-05S4	6,096	
ARRA-(CC) Child Care Stimulus	Workforce Services	* 93.713	G-0901UTCCD7	9,568,937	
ARRA-Healthcare-Assoc Infections Preventior	Health	93.717	3U50CI823796-05S1	31,205	
ARRA-Statewide Clinical Health Info Exchang	Health	93.719	90HT0026-01	1,033,711	
ARRA-Title 18 Medicare Ambulatory Surgical	Health	93.720	05-0905-UT-5ASC	112,804	
ARRA-Collab Chron Dis, Hlth Prom & Surveil	Health	93.723	3U58DP001993-01S2	5,086	
ARRA-Chronic Disease Self-Management	Health	93.725	90RA0038-01	18,871	
Children's Health Insurance Program	Health	* 93.767	5-0905UT5021	60,092,056	
Children's Health Insurance Program	Health	* 93.767	Program Income	717,551	
CHIPRA CHIP	Health	* 93.767	1Z0CMS030547-01-01	16,997	
Medicaid Infrastructure	Health	93.768	1QACMS030319	669,250	
(MED) Medicaid Fraud Unit	Attorney General	* 93.775	01-0901-UT5050	323,633	
(MED) Medicaid Fraud Unit	Attorney General	* 93.775	01-0801-UT5050	772,966	
(MED) OASIS	Health	* 93.777	051005UT5000	1,433	
(MED) LTC Title 19 Cert	Health	* 93.777	051005UT5000	838,187	
(MED) HIB Title 18 Cert	Health	* 93.777	051005UT5000	1,569,552	
(MED) Title 19 Administration	Health	* 93.778	5-1005UT5048	63,511,197	838,317
ARRA-(MED) Medical Assistance Payments	Health	* 93.778	05-1005UTARRA	153,606,687	
(MED) Title 19 Medical Assistance Payments	Health	* 93.778	5-1005UT5028	1,185,364,401	116,334
State Health Insurance Assistance Program	Human Services	93.779	0000020223	156,755	156,755
(R&D) Cancer Disparities Recruitment	U OF U	* 93.779	1A0CMS300067-01	1,016,078	581,204
High Risk Pool Operational Loss Grant 2008	CHIP	93.780	1G0CMS300045/02	2,040,583	
Emergency Room Diversion Grant	Health	93.790	1V0CMS030261-02	193,336	
Medical Transformation Grant	Health	93.793	0705UTTRA1	15	
Health Careers Opportunity Program	Weber State	93.822	1D18HP13631-01-00	124,720	
(R&D) Heart and Vascular Diseases Res.	U OF U	* 93.837	VARIOUS	8,747,645	756,196
Heart and Vascular Diseases Research	U OF U	93.837	VARIOUS	819,536	
(R&D) Lung Diseases Research	U OF U	* 93.838	VARIOUS	1,263,088	175,356
Lung Disease	U OF U	93.838	VARIOUS	285,357	
(R&D) Blood Diseases and Resources	U OF U	* 93.839	VARIOUS	1,787,433	209,844
(R&D) Arthritis, Musculoskeletal and Skin Diseases Research	U OF U	* 93.846	VARIOUS	2,379,874	212,262
(R&D) Diabetes, Enocrinology & Metabolism	U OF U	* 93.847	VARIOUS	7,149,436	742,015
National Research Service Awards	U OF U	93.847	VARIOUS	345,791	
(R&D) Digestive Diseases and Nutrition	U OF U	* 93.848	VARIOUS	137,227	
IBD Susceptibility	U OF U	93.848	5K23DK069513-04	36,694	
(R&D) Kidney Diseases, Urology, Hematology	U OF U	* 93.849	VARIOUS	1,518,830	35,000
Kidney Diseases, Urology and Hematology	U OF U	93.849	VARIOUS	580,807	
(R&D) Neurosciences and Neurological Dis.	U OF U	* 93.853	VARIOUS	5,938,649	645,385
Neurosciences and Neurological Disorders	U OF U	93.853	VARIOUS	897,906	
(R&D) Allergy, Immunology, and Transplant	U OF U	* 93.855	VARIOUS	5,522,171	159,172
Allergy, Immunology and Transplantation	U OF U	93.855	VARIOUS	131,392	
(R&D) Nucleosome Reorganizing	U OF U	* 93.859	2R01GM076242-05	56,921	
(R&D) Biomedical and Research Training	U OF U	* 93.859	VARIOUS	22,120,802	3,258,240
Biomedical Research and Training	U OF U	93.859	VARIOUS	486,680	48,867
(R&D) Child Health & Human Development	U OF U	* 93.865	VARIOUS	11,065,387	2,960,126
Child Health and Human Development	U OF U	93.865	VARIOUS	2,176,523	570,910
(R&D) Aging Research	U OF U	* 93.866	VARIOUS	1,845,473	69,202
Aging Research	U OF U	93.866	VARIOUS	179,715	
(R&D) Vision Research	U OF U	* 93.867	VARIOUS	7,748,491	909,338
(R&D) Medical Library Assistance	U OF U	* 93.879	VARIOUS	603,122	
Medical Library Assistance	U OF U	93.879	VARIOUS	906,570	
Primary Care Training	U OF U	93.884	VARIOUS	92,354	
Health Care & Other Facilities (Equipment)	Health	93.887	1C76HF15418-01	230,001	
Rural Health Outreach Special Initiative	Health	93.888	6D1ARH16072-01	202,448	199,702
Pan Flu Preparedness (BHP)	Health	93.889	6U3RHS007602	55,420	

* Major Programs, see Note 2.A.

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State of Utah
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Grant Name	State Agency	Federal Catalog#	Federal Award/Contract #	Expenditures	Pass-Through
Bioterrorism Hospital Preparedness Program	Health	93.889	6U3REP080086-01	3,989,813	1,077,369
Pandemic Influenza HC Preparedness Improv	Health	93.889	1U3REP090173-01	612,007	198,580
YEP: Hispanic Teen Moms And L	U OF U	93.910	1YEPMP090038-01-00	160,987	
State Office Rural Health	Health	93.913	5H95RH00129-19	118,914	
Ryan White Part B Supplemental	Health	93.917	1X08HA16857-01	71,736	
Ryan White/HIV	Health	93.917	X07HA00032	3,849,600	796,737
Outpatient EIS Program	U OF U	93.918	5H76HA00470-13/14	682,019	
Dental Reimbursement Program	U OF U	93.924	IT22HA16716-01-00	10,376	
Special Projects of National Significance	Health	93.928	6H97HA10557-02	212,999	155,809
SPNS: Integrating Paper To Em	U OF U	93.928	1H97HA15306-01-00	47,141	
Youth Risk Behavior Survey - Federal	Health	93.938	5U87DP001187-02	34,046	
Aids Prevention	Health	93.940	2U62PS823496-06	1,172,848	244,912
Aids Surveillance	Health	93.944	3U62PS001028-03S1	168,883	
Pregnancy Risk Assessment	Health	93.946	3UR6DP000494-04S1	128,902	
Community Mental Health Svcs. Block	Human Services	93.958	C-09B1UTCMHS	2,727,833	2,151,314
Community Mental Health Svcs. Block	Human Services	93.958	C-10B1UTCMHS	250,016	195,362
Substance Abuse Prevention/Treatment	Human Services	93.959	C-09B1UTSAPT	10,406,308	9,663,977
Substance Abuse Prevention/Treatment	Human Services	93.959	C-10B1UTSAPT	6,664,416	6,304,504
(R&D) Creighton Model NFP Use	U OF U	* 93.974	1/5FPRPA006035-02-00	173,791	
Sexually Transmitted Diseases	Health	93.977	5H25PS001347-02	516,130	49,392
(R&D) International Research	U OF U	* 93.989	VARIOUS	650,472	140,066
Preventive Health Services Block	Health	93.991	2B01DP009054-09	950,551	457,214
Maternal and Child Health Services Block Gra	Health	93.994	6B04MC17053-01-02	4,963,399	1,695,836
Adolescent Family Life Demonstation Projects	U OF U	93.995	5APHPA006020-04-00/05-00	367,891	
FDA Regulatory Food Inspection	Agriculture	N/A	HHSF223200940335P	7,534	
Adult Blood Lead	Health	N/A	211-2009-M-30941	5,122	
Healthy Start Grow Smart	Health	N/A	HHSM-500-2004-0041C	18,960	
CLIA	Health	N/A	5-1005-UT-5002	137,854	
VSCP Health Statistics	Health	N/A	200-2002-0725601	194,653	
Social Security Benefit Offset Project	Health	N/A	H0509801	97,654	
(R&D) Restenosis And Nano-Texturing	U OF U	* N/A	1R15HL089926-01	(6,745)	
(R&D) Fellow Russell M. Condie	U OF U	* N/A	0238733	13,626	
(R&D) Role of Ceramide In Obesity	U OF U	* N/A	1R15HL091493-01	30,924	
(R&D) Department of Health & Human Svcs.	U OF U	* N/A	VARIOUS	14,759,420	1,100,696
Department of Health and Human Services	U OF U	N/A	VARIOUS	3,937,328	1,848,427
(R&D) Institute of Mental Health	USU	* N/A	VARIOUS	3,265	
(R&D) National Cancer Institute	USU	* N/A	VARIOUS	10,007	
(R&D) National Cancer Institute	USU	* N/A	5R21CA131798-02 (080814)	199,043	
(R&D) Centers for Disease Control & Prevent.	USU	* N/A	VARIOUS	34,538	
(R&D) Health Resources and Services Admin	USU	* N/A	VARIOUS	396,299	
(R&D) Institute of Environmental Health Sci.	USU	* N/A	VARIOUS	44,030	
(R&D) National Institute of Health	USU	* N/A	1R01AA016786-01A1 (061729)	174,072	
(R&D) National Institute of Health	USU	* N/A	1R01HD055502-01A2 (080469)	222,314	
ARRA-(R&D) National Institute of Health	USU	* N/A	VARIOUS	511,782	503,595
ARRA-(R&D) National Institute of Health	USU	* N/A	2R01AG021136 (090011ARR)	816,280	
ARRA-(R&D) National Institute of Health	USU	* N/A	2R01GM047297-16A2 (090328A	138,684	
(R&D) Admin. on Children and Families	USU	* N/A	VARIOUS	28,019	
(R&D) Institute of Dental and Craniofacial Res	USU	* N/A	VARIOUS	93,442	
(R&D) Institute Diabetes ,Digestive, and Kidne	USU	* N/A	2 R56 DK059611-05A1 (070692	149,800	
ARRA-(R&D) Ins Diabetes ,Digestive, & Kidne	USU	* N/A	2R01DK059611-05A2 (090326A	247,352	
(R&D) Institute on Aging	USU	* N/A	8 RAG031272A (080456)	221,936	
ARRA-(R&D) Institute on Aging	USU	* N/A	VARIOUS	114,881	59,599
(R&D) Institute of General Medical Sciences	USU	* N/A	VARIOUS	123,543	123,543
(R&D) Institute of General Medical Sciences	USU	* N/A	1 R24 GM078274-01A1 (075111	106,470	
(R&D) Institute of Child Health & Human D.	USU	* N/A	VARIOUS	140,637	39,619
(R&D) Institute of Child Health & Human D.	USU	* N/A	2 R01 GM059087 (035284)	166,809	
ARRA-(R&D) Institute Child Health & Human	USU	* N/A	VARIOUS	44,421	
(R&D) Institute on Deafness Comm. Disorders	USU	* N/A	2 R01 DC000341-18 (051004)	102,581	
ARRA-(R&D) Institute on Deafness Comm. D	USU	* N/A	1RC1DC010615-01 (090777ARI	129,695	
(R&D) Natl Ctr Disease Prevent/Health Promo	USU	* N/A	VARIOUS	61,278	

* Major Programs, see Note 2.A.

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State of Utah
Schedule of Expenditures of Federal Awards by Federal Agency
For the Year Ended June 30, 2010

Grant Name	State Agency	Federal Catalog#	Federal Award/Contract #	Expenditures	Pass-Through
ARRA-(R&D) Institute on Drug Abuse	USU	* N/A	1R21DA026497-01 (081001ARF	191,112	
(R&D) Research and Development	USU	* N/A	HHSN266200500036C N01-AI-5003	325,927	
(R&D) Institute of Allergy and Infectious Dis.	USU	* N/A	VARIOUS	287,516	287,516
(R&D) Institute of Allergy and Infectious Dis.	USU	* N/A	N01-AI-15435 (014029)	393,084	
(R&D) Institute of Allergy and Infectious Dis.	USU	* N/A	N01-AI-30048 (041109)	988,171	
Admin. on Developmental Disabilities	USU	N/A	VARIOUS	154,390	
Admin. on Developmental Disabilities	USU	N/A	90DD0610 (075071)	498,821	
Administration for Children and Families	USU	N/A	VARIOUS	377,546	229,470
Administration for Children and Families	USU	N/A	90FE0129 (061879)	211,071	
Administration for Children and Families	USU	N/A	90YD0227/01 (080113)	127,682	
Administrative Operations	USU	N/A	HHSP23320072400IC (070042)	285,049	261,049
Health Resources and Services Admin.	USU	N/A	VARIOUS	(2,797)	
Indian Health Services	USU	N/A	HHSP23320100001IC (100249)	347,772	305,090
Maternal and Child Health Bureau	USU	N/A	VARIOUS	78,750	78,750
Maternal and Child Health Bureau	USU	N/A	U52MC04391 (051322)	1,472,468	
Maternal and Child Health Bureau	USU	N/A	T8MC09652 (080561)	130,614	
Natl Ctr for Disease Prevent/Health Promo	USU	N/A	VARIOUS	4,732	
ARRA-National Institute of Health	USU	N/A	1G20RR025793-01 (080955ARF	453,296	
Pass-Through From Non-State Entities:					
(R&D) Family Genetics Education —					
March of Dimes Birth Defects Found	U OF U	* 93.110	6U33MC00157	88,978	
Maternal & Child Health Consolidated Prgm —					
Laboratory Quality Assurance	U OF U	93.110	VARIOUS	10,559	
Utah Hemophilia-Region VIII	U OF U	93.110	VARIOUS	12,510	
Md/Heartland Collaboration	U OF U	93.110	TS2008130006	(71)	
(R&D) Environmental Health —					
Boston University	U OF U	* 93.113	RA207675NGM	52,620	
University Of Cincinnati	U OF U	* 93.113	C0EUS006413	23,835	
(R&D) Transcriptional Signatures —					
Univ of Texas Southwestern Med	U OF U	* 93.127	GM0801114	(1,562)	
Transcriptional Signatures —					
Univ of Texas Southwestern Med	U OF U	93.127	GMO801114	(1,197)	
(R&D) Clinical Decision Rules For ID —					
University of California Davis	U OF U	* 93.136	VARIOUS	155,336	
AIDS Education & Training Cent —					
University of Colorado At Denv	U OF U	93.145	VARIOUS	152,882	
(R&D) Human Genome Research —					
Jackson Laboratory	U OF U	* 93.172	VARIOUS	112,669	
University of Southern California	U OF U	* 93.172	139311	36,455	
(R&D) Deafness & Communication Dis —					
Mount Sinai School of Medicine	U OF U	* 93.173	025500714609	(9,568)	
National Center for Voice and	U OF U	* 93.173	657005SUBT	4,759	
Ohio State University Research	U OF U	* 93.173	60005617	1,794	
Univ of Texas Southwestern Med	U OF U	* 93.173	GM0100305	67,228	
University of Wisconsin-Madison	U OF U	* 93.173	L332290	101,147	
(R&D) Advanced Sleep Phase Syndrome —					
Univ of California San Francisco	U OF U	* 93.233	VARIOUS	66,387	
(R&D) Mental Health Research Grants —					
Boston University	U OF U	* 93.242	VARIOUS	157,326	
Miriam Hospital	U OF U	* 93.242	7109287	161,738	
Univ of North Carolina Chapel Hill	U OF U	* 93.242	551136	99,324	
(R&D) SAMHS Projects of Regional & Natl —					
University of Arkansas	U OF U	* 93.243	31709	1,277	
University of Nevada Reno	U OF U	* 93.243	UNR0968	6,094	
Clark Nexus Project —					
Oregon Health & Science Univer	U OF U	93.247	AS0N00260U0U	14,505	
(R&D) Occupational Safety and Health —					
University of Alaska Fairbanks	U OF U	* 93.262	UAF100038P0FP00692	6,840	
University of Missouri-Rolla	U OF U	* 93.262	0002782101	81,120	
University of Wisconsin-Milwau	U OF U	* 93.262	K083640	84,965	

* Major Programs, see Note 2.A.

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State of Utah
Schedule of Expenditures of Federal Awards by Federal Agency
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Grant Name	State Agency	Federal Catalog#	Federal Award/Contract #	Expenditures	Pass-Through
ARRA-(R&D) Tractor Related Fall Injuries —					
Colorado State University	U OF U	* 93.262	4531-1	8,541	
(R&D) Darnet Super Node —					
University of Colorado at Denver	U OF U	* 93.266	FY09219009	70,947	
(R&D) Drug Abuse and Addiction —					
Barrow Neurological Institute	U OF U	* 93.279	1031216	80,670	
North Carolina State University	U OF U	* 93.279	551257	123,926	
Univ of North Carolina At Chapel Hill	U OF U	* 93.279	551257	57,164	
University of Kentucky	U OF U	* 93.279	304806260007259	(91)	
CDC Investigations and Technical Assist —					
Association of American Medica	U OF U	93.283	MM10790909	236,001	143,756
University of Colorado At Denv	U OF U	93.283	VARIOUS	14,684	
(R&D) CDC Investigations & Technical A —					
The Resh Inst At Nationwide Ch	U OF U	* 93.283	554208	160,658	
University of Colorado at Denver	U OF U	* 93.283	FY10206002MM10400808	33,499	
CDC Investigations & Technical Assistance —					
Weber-Morgan Health Department	Weber State	93.283	VARIOUS	3,549	
(R&D) Tech Innovations to Improve Human —					
Brigham & Womens Hospital	U OF U	* 93.286	VARIOUS	317,429	
Cleveland Clinic Foundation	U OF U	* 93.286	VARIOUS	56,752	
University of Louisville	U OF U	* 93.286	080263	66,161	
(R&D) Nursing Research —					
Columbia University	U OF U	* 93.361	532451	16,546	
Qcmetrix Inc	U OF U	* 93.361	VARIOUS	25,930	
(R&D) National Ctr for Research Resources —					
Cornell University	U OF U	* 93.389	VARIOUS	101,793	
Univ of California Los Angeles	U OF U	* 93.389	1580GFD853AMENDR	86,978	
(R&D) Cancer Cause & Prevention Res —					
Fred Hutchinson Cancer Research	U OF U	* 93.393	VARIOUS	110,599	
Kaiser Permanente	U OF U	* 93.393	VARIOUS	57,434	
Mayo Clinic Rochester	U OF U	* 93.393	VARIOUS	168,533	
(R&D) Breast Cancer Classification —					
Washington University In St Louis	U OF U	* 93.394	WU1046PONO2910951A	620,848	
Cancer Treatment Research —					
American College of Srgns Onco	U OF U	93.395	SITE381	383	
John Wyne Cncr Inst@St Jhn'S H	U OF U	93.395	CA29605	40,936	
Natl Surgcl Adjuvant Breast &	U OF U	93.395	VARIOUS	25,053	
Southwest Oncology Group	U OF U	93.395	F018920	1,639	
(R&D) Cancer Treatement Research —					
Mount Sinai School of Medicine	U OF U	* 93.395	025474634609	301,438	
National Childhood Cancer Foun	U OF U	* 93.395	VARIOUS	17,639	
University of Arizona	U OF U	* 93.395	Y483301	9,723	
(R&D) Mouse Models Of Human Breast —					
Baylor College of Medicine	U OF U	* 93.396	VARIOUS	31,362	
Tamoxifen Vs Raloxifene —					
Natl Surgcl Adjuvant Breast	U OF U	93.399	PFED23AUTA01	21,337	
(R&D) Prostate Cancer Susceptibility —					
Johns Hopkins Hospital	U OF U	* 93.399	VARIOUS	126,492	
(R&D) Nociceptors in Persistent Pain —					
University of Pittsburgh	U OF U	* 93.583	1113521	55,483	
(R&D) Trans-NIH Recovery Act Research —					
Cincinnati Childrens Hospital	U OF U	* 93.701	VARIOUS	2,685	
San Francisco State University	U OF U	* 93.701	S994502P04200900264	15,127	
ARRA-Trans-NIH Recovery Act R S —					
John Wayne Cncr Inst@St Jhn'S H	U OF U	93.701	CA29605	2,810	
University of Florida	U OF U	93.701	UF10036	62,806	
ARRA-(R&D) Trans-NIH Recovery Act R S —					
Albert Einstein Medical Center	U OF U	* 93.701	R01CA140467-01	17,278	
Brigham & Womens Hospital	U OF U	* 93.701	104963	18,867	
Cincinnati Childrens Hospital	U OF U	* 93.701	105792	131	

* 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 Federal Agency
For the Year Ended June 30, 2010

Grant Name	State Agency	Federal Catalog#	Federal Award/Contract #	Expenditures	Pass-Through
Duke University	U OF U	* 93.701	165191UNIV0FUTAH	34,048	
Fred Hutchinson Cancer Researc	U OF U	* 93.701	VARIOUS	49,979	
Lajolla Institute For Allrgy	U OF U	* 93.701	21170-39-334	9,800	
Mayo Clinic Rochester	U OF U	* 93.701	3U01CA118444-04S1	71,007	
Northern California Inst Resh	U OF U	* 93.701	1459	71,108	
University Of Californa San Fr	U OF U	* 93.701	1441005	28,972	
University Of Chicago	U OF U	* 93.701	40596	228,250	
University Of Massachusetts	U OF U	* 93.701	6113498RFS900166	98,446	
University Of Pennsylvania	U OF U	* 93.701	553406B	70,056	
University Of Rochester	U OF U	* 93.701	100022N	23,752	
University Of Texas At Austin	U OF U	* 93.701	UTA09-000946	34,339	
(R&D) Cardiovascular Diseases Research —					
Brigham & Womens Hospital	U OF U	* 93.837	VARIOUS	399,244	
Duke Clinical Research Institu	U OF U	* 93.837	VARIOUS	27,328	8,505
New England Research Institute	U OF U	* 93.837	HL068270	58,951	
University of California Davis	U OF U	* 93.837	SUB07001197	117,819	
Univer. of California Los Angeles	U OF U	* 93.837	VARIOUS	49,826	
Univer. of California Los Angeles	U OF U	* 93.837	1553GKC907	146,659	
Cardiovascular Diseases Research —					
National Marrow Donor Program	U OF U	93.837	00012430	11,392	
University of Miami	U OF U	93.837	66556C	446	
University of Michigan	U OF U	93.837	3001212819	25,545	
New England Research Inc	U OF U	93.837	VARIOUS	1,868	
(R&D) Lung Diseases Research —					
Oregon State University	U OF U	* 93.838	P0221AA	(24)	
University of California San Diego	U OF U	* 93.838	10294118	400,792	
Lung Diseases Research —					
Duke Clinical Research Institu	U OF U	93.838	00003745	5,661	
Duke University	U OF U	93.838	0003745	1,771	
(R&D) Blood Diseases and Resources —					
Dartmouth College	U OF U	* 93.839	5310095700	13,358	
Howard University	U OF U	* 93.839	0004834H062143	90,628	
National Childhood Cancer Foun	U OF U	* 93.839	VARIOUS	30,830	
University of Pennsylvania	U OF U	* 93.839	551600	31,800	
University of Vermont	U OF U	* 93.839	20560	44,567	
National Childhood Cancer Foundation	U OF U	* 93.839	RIDER0501	3,236	
Bridge Trial —					
Duke Clinical Research Institute	U OF U	93.839	1U01HL087229	1,287	
Autoimmunity In Puberty —					
University of Oklahoma	U OF U	93.846	20042161CACCTC30348	185	
(R&D) Arthritis, Musculoskeletal & Skin Dis—					
Childrens Hospital Reg. Med	U OF U	* 93.846	413820230301	39,682	
Hospital For Special Surgery	U OF U	* 93.846	VARIOUS	84,349	
University of Iowa	U OF U	* 93.846	1000560264	77,043	
University of Pittsburgh	U OF U	* 93.846	1087141	(30)	
(R&D) Diabetes, Digestive, & Kidney Dis —					
George Washington University	U OF U	* 93.847	223018CCLS20399F	84,164	
Harvard University	U OF U	* 93.847	SUB2DK073843MUSEN	21,488	
Johns Hopkins University	U OF U	* 93.847	2000857375	10,233	
Lajolla Institute For Allrgy &	U OF U	* 93.847	2256939334	97,825	
Mount Sinai School of Medicine	U OF U	* 93.847	025538314609	53,585	
Oregon Health & Science Univer	U OF U	* 93.847	GPRC00739AU	158,449	
University of Arkansas	U OF U	* 93.847	ARIA1443302	5,795	
University of Colorado At Denver	U OF U	* 93.847	FY10269001	16,997	
University of Pennsylvania	U OF U	* 93.847	552021	4,877	
University of Tx Sw Medcl Ctr	U OF U	* 93.847	GM0701230	440,394	
Vanderbilt University	U OF U	* 93.847	VARIOUS	347,293	
Wake Forest University	U OF U	* 93.847	VARIOUS	92,690	
Washington University St Louis	U OF U	* 93.847	WU1071	345,687	

* 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 Federal Agency
For the Year Ended June 30, 2010

Grant Name	State Agency	Federal Catalog#	Federal Award/Contract #	Expenditures	Pass-Through
(R&D) Extramural Nuerosciences Disorders—					
Childrens Hospital Philadelphia	U OF U	* 93.853	207320305	7,962	
Mount Sinai School of Medicine	U OF U	* 93.853	COMBIRX69244P0SM9154	73,267	
Northwestern University	U OF U	* 93.853	1R01NS05236901A2	107,509	
Rutgers University	U OF U	* 93.853	1943P0S597938	94,720	
The Resh Inst At Nationwide Ch	U OF U	* 93.853	VARIOUS	44,576	
Tourette Syndrome Association	U OF U	* 93.853	N0NE	263,713	
Univ of North Carolina At Chap	U OF U	* 93.853	550577	86,048	
University of California Davis	U OF U	* 93.853	SUB014087UU	(4,507)	
Univer of California Los Angeles	U OF U	* 93.853	1760GKB027	162,635	
University of Florida	U OF U	* 93.853	UF07066	1,196	
University of Texas San Antonio	U OF U	* 93.853	161423UU	39,789	
Yale Univer. School of Medicine	U OF U	* 93.853	VARIOUS	23,750	
Neurosciences and Neurological Disorders —					
Childrens Hospital Medical Ctr	U OF U	93.853	VARIOUS	(3,078)	
Cincinnati Childrens Hospital	U OF U	93.853	VARIOUS	14,788	
Emory University	U OF U	93.853	5424215G8	14,582	
Mayo Clinic Jacksonville	U OF U	93.853	SWISS	90	
Yale University School of Medi	U OF U	93.853	VARIOUS	12,956	
Massachusetts General Hospital	U OF U	93.853	5U01NS04944003	23,916	
(R&D) Allergy, Immunology & Transplant —					
Albert Einstein Medical Center	U OF U	* 93.855	95263745076980	268,819	
Blood Center of Southeastern W	U OF U	* 93.855	VARIOUS	(46,709)	
Brigham & Womens Hospital	U OF U	* 93.855	AI063623CT0T05	3,780	
Duke University	U OF U	* 93.855	151315	245,029	
Idaho Technology Inc	U OF U	* 93.855	ITI1640001C0NS	67,310	
Imquest Biosciences Inc	U OF U	* 93.855	PRIME1R21A107977201A1	42,983	
Keck Graduate Institute	U OF U	* 93.855	VARIOUS	99,070	
Lajolla Institute For Allrgy &	U OF U	* 93.855	P01A58105	124,300	
University At Albany Suny	U OF U	* 93.855	AWARD43050PR0JECT10(	(162)	
Allergy, Immunology and Transplantation —					
Feinstein Institute For Medica	U OF U	93.855	ARA0508C16	8,132	
Mount Sinai School of Medicine	U OF U	93.855	025513534609	3,117	
(R&D) Microbiology and Infectious Diseases –					
Colorado State University	U OF U	* 93.856	VARIOUS	444,119	
Imquest Biosciences Inc	U OF U	* 93.856	77289U	341,937	
University Of Massachusetts	U OF U	* 93.856	VARIOUS	33,974	
(R&D) Biomedical Research —					
Idaho Technology Inc	U OF U	* 93.859	VARIOUS	247,653	
Oregon Health & Science Univer	U OF U	* 93.859	GBIM00127AA	31,413	
Texas A&M University	U OF U	* 93.859	S090035	33,862	
University of California Davis	U OF U	* 93.859	06002896UT	40,260	
University of Pittsburgh	U OF U	* 93.859	9000613PR0JECT1148091	5,189	
Biomedical Research & Research Training —					
Applied Medical Visualizations	U OF U	93.859	2R4406661502A2	12,672	
University of Pittsburgh	U OF U	93.859	9000613PR0JECT1164831	1,369	
Child Health and Human Development —					
Children's National Medical Ce	U OF U	93.865	83980803	1,025	
University of Californa San Fr	U OF U	93.865	4110SC	(13,549)	
University of Michigan	U OF U	93.865	2U01HD04124906	154,291	
(R&D) Child Health & Human Development —					
Brigham & Womens Hospital	U OF U	* 93.865	155501	26,942	
Research Foundation of Suny	U OF U	* 93.865	48157	3,710	
Salk Institute For Biological	U OF U	* 93.865	815451	187,207	
Univ of North Carolina At Chap	U OF U	* 93.865	VARIOUS	107,549	
Brigham & Womens Hospital	U OF U	* 93.865	155501	(2,526)	
Children'S National Medical Ce	U OF U	* 93.865	79280412	152,429	
(R&D) Aging Research —					
Northern California Inst Resh	U OF U	* 93.866	WEINER000854	40,996	
University of Louisville	U OF U	* 93.866	051523Z19	473	

* Major Programs, see Note 2.A.

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State of Utah
Schedule of Expenditures of Federal Awards by Federal Agency
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Grant Name	State Agency	Federal Catalog#	Federal Award/Contract #	Expenditures	Pass-Through
University of Medicine And Dnt	U OF U	* 93.866	R01AG20132	1,345	
University of Texas At Dallas	U OF U	* 93.866	10114	58,263	
University of Wisconsin-Madiso	U OF U	* 93.866	X279403	46,335	
Home-Based Assessment —					
University of California San D	U OF U	93.866	ADC030	27,927	
(R&D) Vision Research —					
Johns Hopkins University	U OF U	* 93.867	VARIOUS	157,382	
University of Cincinnati	U OF U	* 93.867	C0EUS000101SAP1004774	96,449	
University of Minnesota	U OF U	* 93.867	S4856207101	199,146	71,269
University of Texas At Houston	U OF U	* 93.867	0004359	5,976	
(R&D) PCOS —					
Vanderbilt University	U OF U	* 93.939	VARIOUS	12,254	
Prevention & Treatment of Substance Abuse–					
Florida Dept of Children & Fam	U OF U	93.959	LD822	21,788	
Salt Lake County Substance Abu	U OF U	93.959	AL08509C	370,076	
(R&D) Mollusc ICBG —					
Oregon Health & Science Univer	U OF U	* 93.989	GEBSN0062UTAH	222,505	
National Institute on Health —					
University of Montana	USU	N/A	VARIOUS	18	
Colorado State University	USU	N/A	VARIOUS	7,285	
(R&D) National Institute on Health —					
Colorado State University	USU	* N/A	VARIOUS	484,467	
Duke University	USU	* N/A	VARIOUS	88,307	
Johns Hopkins University	USU	* N/A	VARIOUS	66,838	
Louisiana Institutions of Higher Ed	USU	* N/A	VARIOUS	114,185	
Southern Research Institute	USU	* N/A	VARIOUS	2,297,677	
University of California, Irvine	USU	* N/A	VARIOUS	90,504	
University of Nevada, Reno	USU	* N/A	VARIOUS	3,004	
University of Texas, Austin	USU	* N/A	VARIOUS	129,521	
Washington State University	USU	* N/A	VARIOUS	51,314	
Admin for Children and Families —					
Ogden-Weber Community Action Partnershi	USU	N/A	VARIOUS	89,604	
(R&D) National Heart, Lung, and Blood —					
Washington University	USU	* N/A	VARIOUS	180,196	
Health Resources and Services Admin. —					
University of Arizona	USU	N/A	VARIOUS	(27)	
ARRA-(R&D) National Institute of Health —					
University of Texas Austin	USU	* N/A	VARIOUS	94,654	
(R&D) Health Rsources and Services Admin –					
University of Arizona	USU	* N/A	VARIOUS	613	
State of California	USU	* N/A	VARIOUS	12,593	
(R&D) Institute on Aging —					
University of Denver	USU	* N/A	VARIOUS	12,776	
(R&D) Institute on Drug Abuse —					
University of California, Davis	USU	* N/A	VARIOUS	17,606	
Health and Human Services —					
Amer Psychiatric Inst For Resh	U OF U	N/A	VARIOUS	48,464	
American College of Radiology	U OF U	N/A	VARIOUS	167,865	
American College of Srgns Onco	U OF U	N/A	VARIOUS	5,419	
Applied Medical Visualizations	U OF U	N/A	10001458AMEND1	9,487	
Axon Medical Inc	U OF U	N/A	10014935	10,333	
Duke Clinical Research Institu	U OF U	N/A	NICHD200518	(1,237)	
Emmes Corp	U OF U	N/A	VARIOUS	50,447	
Feinstein Institute For Medica	U OF U	N/A	08C45	100	
Gynecologic Oncology Group	U OF U	N/A	VARIOUS	32,532	
Intl Society of Travel Medicin	U OF U	N/A	PID2312124	1,927	
John Snow Inc	U OF U	N/A	VARIOUS	4,112	
Mount Sinai School of Medicine	U OF U	N/A	R01HL07198801A1	(19)	
Navajo Nation Division of Heal	U OF U	N/A	07542	317,162	
New England Research Inc	U OF U	N/A	VARIOUS	96,767	

* Major Programs, see Note 2.A.

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State of Utah
Schedule of Expenditures of Federal Awards by Federal Agency
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Grant Name	State Agency	Federal Catalog#	Federal Award/Contract #	Expenditures	Pass-Through
New England Research Institute	U OF U	N/A	N01HC45207	18	
North Amer Assoc of Cen Cancer	U OF U	N/A	VARIOUS	8,683	
Philotek	U OF U	N/A	10008595	60,000	
Saint Louis University	U OF U	N/A	208141039	3,130	
Salt Lake City Bioscience	U OF U	N/A	44R44GM08460302	133,473	
Seattle Children'S Hospital	U OF U	N/A	10109SUB	26,458	
Southwest Oncology Group	U OF U	N/A	F018920	161,501	
University of Alabama At Birmi	U OF U	N/A	VARIOUS	26,847	
University of California Los A	U OF U	N/A	5415SJB349	43,741	
Visualshare	U OF U	N/A	20082009	6,456	
(R&D) Admin for Children and Families —					
Ogden-Weber Community Action Part.	USU	* N/A	VARIOUS	184,126	
(R&D) Health and Human Services —					
Blood Center of Southeastern W	U OF U	* N/A	HHSN266200500032C	1,491	
Booz-Allen-Hamilton Inc	U OF U	* N/A	VARIOUS	240,512	
Brigham & Womens Hospital	U OF U	* N/A	VARIOUS	11,842	
Childrens Hospital Boston	U OF U	* N/A	76844	500	
Childrens Oncology Group	U OF U	* N/A	19512	21,429	
Christopher Reeve Paralysis Fo	U OF U	* N/A	U10CCU2203679	2,625	
Cleveland Clinic Foundation	U OF U	* N/A	4435229	17,916	
Contradyn Inc	U OF U	* N/A	VARIOUS	(262)	
Duke Clinical Research Institu	U OF U	* N/A	VARIOUS	56,412	
Echelon Biosciences Inc	U OF U	*	R43AI07855401AMENDME	44,130	
Electro-Biology Inc	U OF U	* N/A	VARIOUS	164,997	
Epitel	U OF U	* N/A	VARIOUS	22,073	
George Washington University	U OF U	* N/A	VARIOUS	886,273	708,080
Idaho Technology Inc	U OF U	* N/A	VARIOUS	319,491	21,826
Imquest Biosciences Inc	U OF U	* N/A	67047B	6,218	
Integratech Proteomics Inc	U OF U	* N/A	10012141	7,930	
Jaeb Center For Health Researc	U OF U	* N/A	VARIOUS	1,439	
Louisiana St Univ Health Scien	U OF U	* N/A	0990010MH085387	199,266	
Massachusetts General Hospital	U OF U	* N/A	N01PC5504940	129,172	
Mount Sinai School of Medicine	U OF U	* N/A	025474024609	49,806	
Nanoshell Llc	U OF U	* N/A	10008581	92,590	
National Childhood Cancer Foun	U OF U	* N/A	VARIOUS	417,013	
New England Research Institute	U OF U	* N/A	SITE191	946	
Omicia Inc	U OF U	* N/A	10015231	38,978	
Philometron Inc	U OF U	* N/A	VARIOUS	28,623	
Precision Photonics Corp	U OF U	* N/A	VARIOUS	31,052	
Progeny Systems Corp	U OF U	* N/A	PSC0180	19,329	
Queensland Institute of Medica	U OF U	* N/A	PID10001226	(26)	
Radiological Society of North	U OF U	* N/A	HHSN268200800020C	14,490	
Schrodinger Inc	U OF U	* N/A	10004720	60,591	
The Mclean Hospital Corporatio	U OF U	* N/A	R01DA00944812	24,472	
The Resh Inst At Nationwide Ch	U OF U	* N/A	1R21AI07946601	13,048	
University of California Irvin	U OF U	* N/A	20061709	29,334	
University of South Florida	U OF U	* N/A	VARIOUS	84,336	
University of Southern Califor	U OF U	* N/A	H37789	2,427	
University of Tennessee	U OF U	* N/A	R073297068	1,035	
Wasatch Microfluidics Inc	U OF U	* N/A	10010414	3,357	
Washington University In St Lo	U OF U	* N/A	WU0814P0N02905170N	29,054	
University of Illinois at Chicago	U OF U	* N/A	494903E70071	14,075	
University of Californa San Fr	U OF U	* N/A	001415	85,050	
Illinois State University	U OF U	* N/A	0908	7,000	
Cleveland Clinic Foundation	U OF U	* N/A	VARIOUS	95,157	
Tufts University	U OF U	* N/A	5U01DK05386908	1,394	
(R&D) Research and Development —					
University of New Hampshire	USU	* N/A	VARIOUS	49,518	
Subtotal – Department of Health and Human Services				2,072,163,768	153,572,534

* Major Programs, see Note 2.A.

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State of Utah
Schedule of Expenditures of Federal Awards by Federal Agency
For the Year Ended June 30, 2010

Grant Name	State Agency	Federal Catalog#	Federal Award/Contract #	Expenditures	Pass-Through
HOMELAND SECURITY, DEPARTMENT OF					
Boating Safety	Natural Resources	97.012	10.01.49	1,431,788	
Community Assistance Program	Public Safety	97.023	VARIOUS	103,142	
(EFSP) Emergency Food and Shelter	DCC	97.024	851000	12,791	
Disaster Grants–Public Assistance	Public Safety	97.036	FLD5, FLD6	(90,394)	(90,394)
Chemical Stockpile Emergency Preparedness	Public Safety	97.040	VARIOUS	8,364,167	6,723,028
National Dam Safety Program	Natural Resources	97.041	2009-RC-55-0021	50,464	
Emergency Management Performance Grants	Public Safety	97.042	VARIOUS	3,555,402	1,235,588
NFA State Fire Training Program	UVU	97.043	VARIOUS	22,991	
Cooperating Technical Partners	Public Safety	97.045	VARIOUS	945,131	
Pre-Disaster Mitigation Competitive Grant	Public Safety	97.047	VARIOUS	738,065	543,318
Interoperable Emergency Communications	Public Safety	97.055	VARIOUS	229,721	87,403
(HSEC) Homeland Security Grant Program	Public Safety	97.067	VARIOUS	6,910,835	5,814,695
Map Modernization Management Support	Public Safety	97.070	EMDGR0846	70,262	
(R&D) Imass Intelligent Sensing System	U OF U	* 97.077	2009DN077ARI03802	283,597	179,689
Buffer Zone Protection Plan	Public Safety	97.078	VARIOUS	442,081	426,333
Driver's License Security Grant Prgm (Real ID	Public Safety	97.089	VARIOUS	314,734	
Prevention Advocacy Resources & Data Exch	Public Safety	97.094	VARIOUS	4,016	2,000
(R&D) Fluorescent Sensing	U OF U	* 97.108	2009ST108LR0005	122,729	
(R&D) Department of Homeland Security	USU	* N/A	NBCHC06088	271,399	
Pass-Through From Non-State Entities:					
(R&D) 50 Kbase DNA Sequencing — Electro-Biology Inc	U OF U	* N/A	018HS1CP02257	118,847	
Subtotal – Department of Homeland Security				23,901,768	14,921,660
HOUSING AND URBAN DEVELOPMENT, DEPARTMENT OF					
Community Development Block Grant	DCC	* 14.228	B-06-DC-49-0001	19,964	19,964
Community Development Block Grant	DCC	* 14.228	B-10-DC-49-0001	38,249	38,249
Community Development Block Grant	DCC	* 14.228	B-05-DC-49-0001	39,526	39,526
Community Development Block Grant	DCC	* 14.228	Program Income	70,771	70,771
Community Development Block Grant	DCC	* 14.228	B-04-DC-49-0001	99,962	99,962
Community Development Block Grant	DCC	* 14.228	B-07-DC-49-0001	424,768	210,608
ARRA-Community Development B (CDBG-R)	DCC	* 14.228	B-09-DY-49-0001	1,600,000	1,600,000
Community Development Block Grant	DCC	* 14.228	B-08-DC-49-0001	2,218,947	2,192,515
Community Development Block Grant	DCC	* 14.228	B-09-DC-49-0001	3,748,835	3,748,835
Community Development Blk Grant (NSP)	DCC	* 14.228	B-08-DN-49-0001	18,796,541	18,688,116
Emergency Shelter	DCC	14.231	S-10-DC-49-001	13,172	
Emergency Shelter	DCC	14.231	S-09-DC-49-0001	604,189	582,764
Homeless Assistance Competitive	DCC	14.235	UT01B704007	623	
Homeless Assistance Competitive	DCC	14.235	UT0021B8T040801	1,941	
Homeless Assistance Competitive	DCC	14.235	UT01B703008	5,268	
Homeless Assistance Competitive	DCC	14.235	UT0020B8T040801	8,946	
Homeless Assistance Competitive	DCC	14.235	UT0011B8T030801	23,380	
Homeless Assistance Competitive	DCC	14.235	UT01B700012	32,730	
Homeless Assistance Competitive	DCC	14.235	UT0001B8T000801	94,752	
Shelter Plus Care	DCC	14.238	UT0015C8T030801	6,107	6,107
Home Investment Partnership	DCC	* 14.239	M99-SG-49-0100	700	700
Home Program Income	DCC	* 14.239	Program Income	62,759	5,470
Home Investment Partnership	DCC	* 14.239	M09-SG-49-0100	416,598	84,502
HOPWA Block Grants	DCC	14.241	UTH04-F999	202	202
HOPWA Block Grants	DCC	14.241	UTH06-F999	883	883
HOPWA Block Grants	DCC	14.241	UTH05-F999	12,757	12,757
HOPWA Block Grants	DCC	14.241	UT06H99-F999	15,251	15,251
HOPWA Block Grants	DCC	14.241	UTH07-F999	16,074	16,074
HOPWA Block Grants	DCC	14.241	UTH08-F999	22,350	22,350
HOPWA Block Grants	DCC	14.241	UTH09-F999	34,123	30,851
ARRA-Homelessness Prevt. Rapid Re-Housin	DCC	14.257	S-09-DY-49-0001	1,029,853	909,687
Fair Housing Assistance Program	Labor Comm.	14.401	FF208K098003	273,802	

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State of Utah
Schedule of Expenditures of Federal Awards by Federal Agency
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Grant Name	State Agency	Federal Catalog#	Federal Award/Contract #	Expenditures	Pass-Through
Dept. of Housing and Urban Development	U OF U	N/A	VARIOUS	297,952	
(R&D) Housing	USU	* N/A	VARIOUS	13,070	
Housing and Urban Development	USU	N/A	VARIOUS	33,549	
Subtotal – Department of Housing and Urban Development				30,078,594	28,396,144
INTERIOR, DEPARTMENT OF THE					
IATF Cooper Agreement	DCC	15.224	JSP063060	934	
Vernal Field Office Cooperative Agreement	DCC	15.224	L08AC13889	29,164	
GIS Cooperative Agreement	DCC	15.224	L08AC13014	41,688	
Paleo Database (UDBP)	Natural Resources	15.224	L08AC13608-0001	20,000	
Paleo Database (UDBP)	Natural Resources	15.224	L09AC15959-0001	9,939	
(R&D) Age of Dinosaurs	U OF U	* 15.224	L08AC14178JSA071004	33,752	
Archaeological Research Design	U OF U	15.224	BCA072004001	758	
Management of Coral Pink Sand Dunes	Natural Resources	15.225	VARIOUS	11,353	
Wayside Exhibit Design	SUU	15.225	VARIOUS	3,791	
ARRA-GSENM WSA Protect and Rehab	SUU	15.225	VARIOUS	12,636	
Wildland Urban Interface Community Assist.	Natural Resources	15.228	L08AC13293	307,592	
ARRA-(R&D) Great Basin Fire History	U OF U	* 15.231	L10AC20074	5,762	
Paradox Basin Potash (UPB2)	Natural Resources	15.236	L08AC14915-0002	20,238	
(R&D) Conditions Near Mine Seals	U OF U	* 15.236	L09AC15960	19,277	
Ready Reserve Program	Natural Resources	15.242	L08AC13016	155,069	
Rural Fire Assistance	Natural Resources	15.242	L08AC13133	393,868	393,868
UT FY09 Regulatory Grant	Natural Resources	15.250	S09AF15289	1,899,686	
Office of Surface Mining (U0S1)	Natural Resources	15.252	S09AP15404	40,000	
2007 AML Simplified Grant	Natural Resources	15.252	S07AF12410	98,749	
2008 AML Simplified Grant	Natural Resources	15.252	S08AP12771	808,014	
2009 AML Simplified Grant	Natural Resources	15.252	S09AP15288	1,138,549	
Whiterocks Reconstruction	Natural Resources	15.504	09-FC-UT-RA02	969,004	
Commission Lands Farmington Bay	Natural Resources	15.504	06-FC-UT-1360	1,555	
Provo River Corridor	Natural Resources	15.504	07-FC-UT-1490	923	
Spotted Frog	Natural Resources	15.504	06-FG-40-2518	19,826	
Stewart Lake WMA	Natural Resources	15.504	07-FC-40-2628	1,318	
Bluehead Sucker	Natural Resources	15.504	06-FG-40-2519	7,087	
Strawberry Angler Access	Natural Resources	15.504	04-FC-UT-1030	10,188	
Razor Back Sucker	Natural Resources	15.504	07-FG-40-2676	23,657	
Springville SFH	Natural Resources	15.504	09-FC-UT-1580	24,307	
Sensitive Species Inventory	Natural Resources	15.504	07-FC-UT-1460	46,210	
Cutthroat Trout Database	Natural Resources	15.504	04-FC-UT-1150	8,439	
San Juan Non-native Lower San Juan	Natural Resources	15.504	08-FG-40-2722	136,943	
Diamond Fork Canyon	Natural Resources	15.504	05-FC-UT-1290	11,866	
Provo River Reconstruction	Natural Resources	15.504	05-FC-UT-1270	27,137	
Montes Creek WMA	Natural Resources	15.504	07-FC-UT-1520	3,147	
June Sucker Interim Hatchery	Natural Resources	15.504	7-FC-CU-DW010	136,260	
June Sucker/Utah Lake Monitoring	Natural Resources	15.504	08-FC-CU-DW010	153,678	
Utah Lake Wetland Preserve	Natural Resources	15.504	04-FC-UT-1010	78,058	
June Sucker FES	Natural Resources	15.504	09-FC-UT-RA04	464,559	
Utah Lake Storage Construction	Natural Resources	15.504	10-FC-UT-RA06	126,950	
Admin and Management	Natural Resources	15.504	10-FC-UT-1660	47,183	
Utah Lake Wetland Preserve/Juab Co Parcels	Natural Resources	15.504	10-FC-UT-1650	119,269	
Provo River Restoration PRRP	Natural Resources	15.504	10-FC-UT-1670	14,844	
Kamas Hatchery	Natural Resources	15.504	03-FC-CU-DW020	305,892	
Fountain Green Hatchery	Natural Resources	15.504	09-FC-CU-DW010	312,718	
Whiterocks Hatchery	Natural Resources	15.504	09-FC-CU-DW010	93,368	
Upper Colorado River Recovery	Natural Resources	15.504	06-FG-40-2518	13,996	
Upper Colorado River Recovery	Natural Resources	15.504	06-FG-40-2519	7,087	
Upper Colorado River Recovery	Natural Resources	15.504	07-FG-40-2628	1,318	
Upper Colorado River Recovery	Natural Resources	15.504	07-FG-40-2676	23,657	
Upper Colorado River Recovery	Natural Resources	15.504	08-FG-40-2774	11,658	
Upper Colorado River Recovery	Natural Resources	15.504	09-FG-40-2846	16,804	

* 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 Federal Agency
For the Year Ended June 30, 2010

Grant Name	State Agency	Federal Catalog#	Federal Award/Contract #	Expenditures	Pass-Through
Upper Colorado River Recovery	Natural Resources	15.504	09-FG-40-2847	30,364	
Upper Colorado River Recovery	Natural Resources	15.504	09-FG-40-2844	20,201	
Upper Colorado River Recovery	Natural Resources	15.504	09-FG-40-2848	16,684	
Upper Colorado River Recovery	Natural Resources	15.504	09-FG-40-2849	3,761	
Upper Colorado River Recovery	Natural Resources	15.504	09-FG-40-2850	165,591	
Upper Colorado River Recovery	Natural Resources	15.504	09-FG-40-2870	180,999	
Upper Colorado River Recovery	Natural Resources	15.504	09-FG-40-2871	53,661	
Upper Colorado River Recovery	Natural Resources	15.504	09-FG-40-2904	8,588	
Upper Colorado River Recovery	Natural Resources	15.504	09-FG-40-2908	15,322	
Upper Colorado River Recovery	Natural Resources	15.504	09-FG-40-2899	14,737	
Upper Colorado River Recovery	Natural Resources	15.504	09-FG-40-2902	35,391	
(FW) Sport Fish Restoration Program	Natural Resources	15.605	VARIOUS	5,196,248	
(FW) Wildlife Restoration	Natural Resources	15.611	VARIOUS	5,256,189	
Local Endangered Species Act	Natural Resources	15.615	VARIOUS	543,377	403,796
Landowner Incentive	Natural Resources	15.633	VARIOUS	274,927	
State Wildlife Grants	Natural Resources	15.634	VARIOUS	799,431	
USFWS Cooperative Agreements	Natural Resources	15.642	VARIOUS	789,379	
(R&D) Challenge Cost Share	Weber State	* 15.642	07-CS-11040100-040	17,944	
(R&D) Sherburne NWR	U OF U	* 15.650	30181AJ166	8,727	
(R&D) Migratory Bird Monitoring, Conservation	Weber State	* 15.655	601819J301	25,315	
Earthquake Studies (UEQ5)	Natural Resources	15.807	07HQAG0003	5,286	
Earthquake Studies (UEQ6)	Natural Resources	15.807	G10AC00058	16,905	
West Valley Fault (UWVF)	Natural Resources	15.807	G10AP00068	21,392	
Brigham City Trench (UBCT)	Natural Resources	15.807	08HQGR0082	10,071	
(R&D) Liquefaction Maps, Phase IV	U OF U	* 15.807	07HQGR0021	6,202	
ARRA-Upgrading Seismic Monitoring	U OF U	15.807	G09AC00467	217,105	
Wasatch GPS Network	U OF U	15.807	G10AC00159	344	
Acquire Enhance Maintain Homeland Sec Dat	Technology Svcs.	15.808	G09AC00338	25,000	
(R&D) Dust And Snowmelt In The West	U OF U	* 15.808	G09AC00305	19,740	
CESU	U OF U	15.808	06HQAG0157	25,638	
Utah Transportation Data Exchange Framewk	Technology Svcs.	15.809	G09AC00088	50,000	
Statemap 2009 (UST9)	Natural Resources	15.810	08HQAG0096	72,770	
Statemap 2010 (UST0)	Natural Resources	15.810	G09AC00152	111,942	17,000
(R&D) Hogup Bar Quadrangle	U OF U	* 15.810	08HQAG0070	(96)	
Data Preservation Project (UDP1)	Natural Resources	15.814	G09AP00044	19,219	
Preservation of UT Geological & Geophysical	Natural Resources	15.814	08HQGR0121	6,468	
ARRA-(R&D) Upgrading Seismo Network	U OF U	* 15.818	G10AC00041	63,318	
(R&D) Seismic And GPS Network	U OF U	* 15.818	G10AC00124	67,296	
Historic Preservation	DCC	15.904	49-08-21749	114,499	69,921
Historic Preservation	DCC	15.904	49-09-21850	521,307	
Save Utah's Treasures	U OF U	15.904	ST0308002308	55,363	
Land and Water Administration	Natural Resources	15.916	49-00332	35,566	
Land and Water Conservation	Natural Resources	15.916	49-00333	90,638	
(R&D) Outdoor Recreation Acquisition	Weber State	* 15.916	H1200-004-0002	23,074	
UMNH Assistance	U OF U	15.929	Y1244040007	2,798,942	
Taylor Grazing	Agriculture	N/A	VARIOUS	263,353	263,353
Colorado River Basin Salinity	Agriculture	N/A	04FC-40-2157	1,485,281	1,140,449
Olsen Neihart	Environmental Q.	N/A	09PG490017	431	
Emery Coalfield Project (UECP)	Natural Resources	N/A	L08AC14924	3,501	
National Park Paleontology (UNPP)	Natural Resources	N/A	2360-0003-NMM	42,000	
Statewide Reclamation Agreement	Natural Resources	N/A	GBLM07AC13568	217,512	
Statewide Reclamation Agreement	Natural Resources	N/A	GBLM08AC14938	72,913	
EOTC Repository and Curation	Natural Resources	N/A	VARIOUS	5,698	
BLM Fossil Grant	Natural Resources	N/A	JSP033039	6,068	
East Canyon	Natural Resources	N/A	05-FC-40-2211	497,032	
Desert Tortoise	Natural Resources	N/A	F1590070005	388	
Spinedace	Natural Resources	N/A	CA159002001	3,000	
Sheep Flights	Natural Resources	N/A	H1341050201	61,809	
Bureau of Land Management	Natural Resources	N/A	VARIOUS	2,760,208	
Oil and Gas Leases	Tax Commission	N/A	1435-02-04-CA-40464	475,179	

* Major Programs, see Note 2.A.

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State of Utah
Schedule of Expenditures of Federal Awards by Federal Agency
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Grant Name	State Agency	Federal Catalog#	Federal Award/Contract #	Expenditures	Pass-Through
Enhancement of Utah's PLSS Data	Technology Svcs.	N/A	JSA081035001	730,000	680,000
BLM Nevada	SUU	N/A	VARIOUS	18,008	
Partners in the Park – Cedar Breaks	SUU	N/A	VARIOUS	18,657	
CEBR/ZION GIS Data Collection	SUU	N/A	VARIOUS	1,516	
Physiology & Biology Evaluation of Springs	SUU	N/A	VARIOUS	7,491	
Bryce Canyon - GPS/GIS	SUU	N/A	VARIOUS	1,072	
CPCYPP: Youth Partnership Project - IIC	SUU	N/A	VARIOUS	110,190	
Sensitive Plant	SUU	N/A	VARIOUS	4,759	
CPCYIP: Career Internship Corps	SUU	N/A	VARIOUS	34,405	
Partners In The Park - Cedar Breaks	SUU	N/A	VARIOUS	11,428	
Vascular Plant Database	SUU	N/A	VARIOUS	10,134	
Bryce Canyon Soundscapes-2	SUU	N/A	VARIOUS	5,731	
Repository	SUU	N/A	49-03-GP-353	9,308	
(R&D) Department of Interior	U OF U	* N/A	VARIOUS	711,769	92,721
Department of the Interior	U OF U	N/A	VARIOUS	1,034,568	
(R&D) Bureau of Land Management	USU	* N/A	VARIOUS	313,619	
(R&D) Bureau of Land Management	USU	* N/A	L09AC15164 (080889)	171,861	
(R&D) Bureau of Reclamation	USU	* N/A	02-FC-40-8740 (034100)	25	
(R&D) Bureau of Reclamation	USU	* N/A	06-FC-60-2168 (070137)	177,999	133,611
(R&D) Bureau of Reclamation	USU	* N/A	07-FC-40-2639 (075060)	50,578	
(R&D) Bureau of Reclamation	USU	* N/A	08-A1-40-8210 (080574)	364,823	153,874
(R&D) Bureau of Reclamation	USU	* N/A	08-FC-40-2794 (080992)	9,922	
(R&D) Bureau of Reclamation	USU	* N/A	08-FC-60-2344 (090071)	454	
(R&D) Bureau of Reclamation	USU	* N/A	09-FC-40-2888 (090619)	81,194	
(R&D) Bureau of Reclamation	USU	* N/A	R10AP40007 (100659)	2,907	
(R&D) Bureau of Reclamation	USU	* N/A	R10AP40028 (100938)	9,658	
(R&D) Bureau of Indian Affairs	USU	* N/A	VARIOUS	(23,624)	
(R&D) U.S. Fish and Wildlife Service	USU	* N/A	VARIOUS	91,113	
(R&D) National Park Service	USU	* N/A	VARIOUS	581,905	5,000
(R&D) Geological Survey	USU	* N/A	VARIOUS	493,003	
(R&D) Geological Survey	USU	* N/A	01HQAG0140 / 01140HS009 (0!	237,405	
(R&D) Geological Survey	USU	* N/A	05WRAG0034 (061079)	296,890	
Bureau of Land Management	USU	N/A	VARIOUS	52,509	
ARRA-Bureau of Land Management	USU	N/A	VARIOUS	158,815	
U.S. Fish and Wildlife Service	USU	N/A	VARIOUS	13,449	
National Assoc of Service & Conservation C	USU	N/A	VARIOUS	2,026	
Bureau of Indian Affairs	USU	N/A	VARIOUS	79,852	
Bureau of Indian Affairs	USU	N/A	CMK0E050010 (051746)	173,756	
National Park Service	USU	N/A	VARIOUS	147,651	
UT Reclamation Mitigation & Conservation Co	USU	N/A	VARIOUS	3,108	
ARRA-UT Reclamation Mitigation & Conser	USU	N/A	09FC-UT-RA05 (090841ARR)	352,023	
(R&D) Poppy Polulations	UVU	* N/A	JSA055016	17,692	
Pass-Through From Non-State Entities:					
Road Maintenance Indian Roads —					
Duchesne County, Utah	UDOT	15.033	1544(001)	544	
(R&D) Strong Ground Motions —					
University of California Santa	U OF U	* 15.807	KK9160G09AP00027	1,147	
(R&D) USGS Research & Data Collection —					
University of Arizona	U OF U	* 15.808	Y503165	86	
University of California Berk	U OF U	* 15.808	SA481010598PG	4,941	
(R&D) Bureau of Land Management —					
Montana State University	USU	* N/A	VARIOUS	12	
Idaho Department of Fish and Game	USU	* N/A	VARIOUS	2,816	
(R&D) Department of Interior —					
Center For Plant Conservation	U OF U	* N/A	VARIOUS	10,346	
General Dynamics Technology	U OF U	* N/A	SDDW0901P009DW063	16,319	
(R&D) Burearu of Reclamation —					
Central State University	USU	* N/A	04-FC-81-1041	53,058	
Duchesne County Water Conservancy Dist	USU	* N/A	100608	1,248	

* Major Programs, see Note 2.A.

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State of Utah
Schedule of Expenditures of Federal Awards by Federal Agency
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Grant Name	State Agency	Federal Catalog#	Federal Award/Contract #	Expenditures	Pass-Through
(R&D) National Park Service — University of Nevada, Las Vegas	USU	* N/A	VARIOUS	86	
Seeds Of Success — Center for Plant Conservation	U OF U	N/A	PS2108075	32,771	
(R&D) U.S. Fish and Wildlife Service — Texas Parks and Wildlife Department	USU	* N/A	VARIOUS	4,373	
Subtotal – Department of the Interior				38,696,319	3,353,593
JUSTICE, DEPARTMENT OF					
Law Enforcement Assistance	National Guard	16.001	DEA-P-031	3,771,722	
Law Enforcement Assistance	National Guard	16.001	DEA-P-004	782,205	
2006 Juvenile Accountability Block Grants	Governor's Office	16.523	2006JBFX0045	54,249	
2007 Juvenile Accountability Block Grants	Governor's Office	16.523	2007JBFX0062	50,374	
2008 Juvenile Accountability Block Grants	Governor's Office	16.523	2008JBFX0051	111,679	
2009 Juvenile Accountability Block Grants	Governor's Office	16.523	2009JBFX0048	10,174	
Internet Crimes Against Children Task Force	Attorney General	16.540	2009MCCXK053	21,616	
2006 JJDP Juvenile Justice	Governor's Office	16.540	2006JFFX0028	(560)	(560)
2007 JJDP Juvenile Justice	Governor's Office	16.540	2007JFFX0034	90,006	19,947
2008 JJDP Juvenile Justice	Governor's Office	16.540	2008JFFX0031	139,650	95,529
2009 JJDP Juvenile Justice	Governor's Office	16.540	2009JFFX0030	342,498	92,940
Internet Crimes Against Children Task Force	Attorney General	16.543	2005MCCXK022	204,235	
2007 Title V Grant	Governor's Office	16.548	2007JPFX0053	58,864	56,160
2008 Title V Grant	Governor's Office	16.548	2008JPFX0041	384	
2008 National Criminal History Improvement	Governor's Office	16.550	2008RUBXK022	156,806	
2009 National Criminal History Improvement	Governor's Office	16.550	2009RUBXK022	178,120	
2009 JSTAT Program	Governor's Office	16.550	2009BJCXK025	49,700	
UTAP Cold Case DNA Testing Rural Areas	Attorney General	16.560	2009DNBXK203	136,033	
2006 Victims Assistance	Governor's Office	16.575	2006VAGX0019	406,218	392,346
2008 Victims Assistance	Governor's Office	16.575	2008VAGX0048	789,072	650,568
2006 Victims Assistance	Governor's Office	16.575	2009VCGX0009	2,443,400	
2007 Victims Assistance	Governor's Office	16.575	2007VAGX0025	2,542,062	2,420,740
2007 Victims Compensation	Governor's Office	16.576	2007VCGX0010	1	
2008 Victims Compensation	Governor's Office	16.576	2008VCGX0017	62,198	
Support for Adam Walsh Act Implementation	Corrections	16.580	2008-DD-BX-0063	86,994	
Stop Violence Against Women	Governor's Office	16.588	2009WFAX0012	549,976	534,043
Stop Violence Against Women	Governor's Office	16.588	2006WFAX0065	13,030	3,705
Stop Violence Against Women	Governor's Office	16.588	2008WFAX0058	463,682	408,158
Stop Violence Against Women	Governor's Office	16.588	2007WFAX0058	321,362	274,484
ARRA-Stop Violence Against Women	Governor's Office	16.588	2009EFS60004	343,038	306,114
2008 Res. Substance Abuse Treatment	Governor's Office	16.593	2008RTBX0059	31,107	31,107
2009 Res. Substance Abuse Treatment	Governor's Office	16.593	2009RTBX0043	34,641	34,641
State Criminal Alien Assistance Program	Corrections	16.606	2008-AP-BX-0218	872,574	
Bullet Proof Vest Program	Governor's Office	16.607	VARIOUS	47,717	
Enforcing Underage Drinking Laws Program	Public Safety	16.727	VARIOUS	305,973	235,717
2008 JRSA Sub Award	Governor's Office	16.734	2007BJCXK042	17,111	
2006 Justice Assistance Grant	Governor's Office	16.738	2006DJBX0042	21,311	
2007 Justice Assistance Grant	Governor's Office	16.738	2007DJBX0088	455,823	14,275
2008 Justice Assistance Grant	Governor's Office	16.738	2008DJBX0049	269,123	113,323
2008 Justice Assistance Grant Supplement	Governor's Office	16.738	2008DJBX0764	71,288	
2009 Justice Assistance Grant	Governor's Office	16.738	2009DJBX0657	1,498,313	1,155,383
Forensic DNA Capacity Enhancement Prgm.	Public Safety	16.741	VARIOUS	170,228	
Forensic Science Improvement Grant	Public Safety	16.742	VARIOUS	205,093	
Offender / Arrestee DNA Backlog Reduction	Public Safety	16.748	09DNBXK022	5,245	
Support for Adam Walsh Act Implementation	Corrections	16.750	2009-AW-BX-008	112,775	
ARRA-Internet Crimes Against Children	Attorney General	16.800	2009SNB9K045	158,570	
ARRA-Victim Assistance Recovery	Governor's Office	16.801	2009SGB90146	428,393	397,448
ARRA-Victim Compensation Recovery	Governor's Office	16.802	2009SFB90102	671,400	
ARRA-Justice Assistance Grant	Governor's Office	16.803	2009SUB90045	2,917,533	1,250,557
ARRA-Reducing Mortgage Fraud	Attorney General	16.808	2009SCB90140	238,849	

* Major Programs, see Note 2.A.

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State of Utah
Schedule of Expenditures of Federal Awards by Federal Agency
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Salt Lake City Joint Terrorism Task Force	Attorney General	N/A	66F-SU-53916	2,144	
Intermtn West Reg. Computer Forensic Lab	Attorney General	N/A	VARIOUS	5,878	
Joint Terrorism Task Force	Attorney General	N/A	VARIOUS	7,536	
Federal Inmate Reimbursement	Corrections	N/A	838619	11,157	
Federal Inmate Reimbursement	Human Services	N/A	8102-0037	16,376	
Federal Revenue Sharing Agreement	Tax Commission	N/A	UTUTCV160	6,762	
(R&D) Department of Justice	USU	* N/A	VARIOUS	401	
ARRA-(R&D) Department of Justice	USU	* N/A	2009-SQ-B9-K005 (100289ARR	193,563	
Pass-Through From Non-State Entities:					
(R&D) Department of Justice —					
University of California, Irvine	USU	* N/A	VARIOUS	33,804	
Department of Justice —					
Brigham Young University	USU	N/A	VARIOUS	114,291	
CAPSA	USU	N/A	VARIOUS	10,021	
Iron County	USU	N/A	VARIOUS	100,771	
ARRA-Department of Justice —					
CAPSA	USU	N/A	VARIOUS	3,770	
Subtotal – Department of Justice				23,218,329	8,486,625
LABOR, DEPARTMENT OF					
Bureau of Labor Statistics – MLS	Workforce Services	17.002	91250	62,796	
Bureau of Labor Statistics – LAUS	Workforce Services	17.002	91220	99,881	
Bureau of Labor Statistics – CES	Workforce Services	17.002	91210	194,190	
Bureau of Labor Statistics – OES	Workforce Services	17.002	91230	239,837	
ES 202	Workforce Services	17.002	91240	330,608	
ES 202 AAMC	Workforce Services	17.002	91360	1,175,224	
BLS Survey Grant	Labor Comm.	17.005	W9J8-8149	24,449	
BLS Survey Grant	Labor Comm.	17.005	OS18483-10	52,582	
(ES) ALCATS Project Reporting	Workforce Services	* 17.207	T- MI186234Z	7,538	
(ES) Wagner/Peyser Employment Services	Workforce Services	* 17.207	REED ACT	223,962	
(ES) One Stope LMI State Admin.	Workforce Services	* 17.207	T-ES192327K, T-ES175912Z	248,390	
ARRA-(ES) Wagner/Peyser Stimulus Other	Workforce Services	* 17.207	ES175915X, ES175915Z	2,799,873	
ARRA-(ES) Wagner/Peyser Stimulus Tech.	Workforce Services	* 17.207	T-ES175915X	407,206	
(ES) ES Retirement (Trust)	Workforce Services	* 17.207	ES17591WQ	742,891	
(ES) Wagner/Peyser Employment Services	Workforce Services	* 17.207	ES175912X, ES16244YS0	5,776,634	
Unemployment Insurance Operations	Workforce Services	* 17.225	VARIOUS	26,711,961	
ARRA-CUBS Programming Stimulus	Workforce Services	* 17.225	T-UI180506T0	209,254	
Trade Readjustment Allowance Benefits	Workforce Services	* 17.225	UI180504X0/UI1196129D	1,718,142	
Unemployment Insurance Extended Benefits	Workforce Services	* 17.225	T-UI180504P0, T-UI180508UO	1,487,610	
ARRA-Emergency Unemp Comp (EEUC)	Workforce Services	* 17.225	EEUC	195,406,836	
ARRA-Additional Unemp Comp (FAUC)	Workforce Services	* 17.225	FAUC	64,209,323	
Emergency Unemp Comp (EEUC)	Workforce Services	* 17.225	EUCA	142,759,829	
Temporary Extended Unemployment Comp	Workforce Services	* 17.225	TEUC	(27,533)	
Extended Benefits	Workforce Services	* 17.225	EB	192,092	
Unemployment Insurance Benefits	Workforce Services	* 17.225	REED ACT	41,304	
State Funded Unemployment Expenditures UI	Workforce Services	* 17.225	VARIOUS	468,525,823	
ARRA-Senior Community Svc Employment	Human Services	17.235	AD-183965T	158,779	158,779
Title V Senior Community Svc Employment	Human Services	17.235	AD-161603G	3,588	3,588
Title V Senior Community Svc Employment	Human Services	17.235	AD-2000119Z	111,042	111,042
Title V Senior Community Svc Employment	Human Services	17.235	AD-187387R	760,338	760,338
Trade TAA Program	Workforce Services	17.245	T-TA1178804H0, T-TA178804G	3,133,018	
Alternative TAA Program	Workforce Services	17.245	UI196129E0	176,466	
(WIA) Workforce Invest. Act Adult Program	Workforce Services	* 17.258	VARIOUS	2,834,022	
ARRA-(WIA) Workforce Invest. Act Adult Pgm	Workforce Services	* 17.258	AA171512J0	1,221,550	
(WIA) Workforce Invest. Act Youth Program	Workforce Services	* 17.259	AA171512F0, AA186716E0	4,350,685	1,551,058
ARRA-(WIA) Workforce Invest. Act Youth Pgn	Workforce Services	* 17.259	AA171515L0	3,747,996	
(WIA) Workforce Invest. Act Dislocated Worke	Workforce Services	* 17.260	VARIOUS	2,998,300	
(WIA) Health Ins. Tax Credit Operating Grant	Workforce Services	* 17.260	EM16999KJ0	181,759	
ARRA-(WIA) W. I. Act Dislocated Workers	Workforce Services	* 17.260	AA171515P0	2,045,751	

* 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 Federal Agency
For the Year Ended June 30, 2010

Grant Name	State Agency	Federal Catalog#	Federal Award/Contract #	Expenditures	Pass-Through
Disability Navigator Grant	Workforce Services	17.266	WI16094VO0	218,295	
Workforce Innovation Initiative	Workforce Services	17.268	WR-15545XP0	1,559,849	
Community-Based Job Training Grant	Davis ATC	17.269	CB-17304-08-60-A-49	888,312	
IT Grant	Ogden/Weber ATC	17.269	HG-18175-09-60-A-49	145,128	
Welding Grant	Ogden/Weber ATC	17.269	CB-18245-90-60-A-49	436,728	
Community-Based Job Training	CEU	17.269	CB159760760A49	280,752	
Community Based Job Training Grants	SLCC	17.269	CB-15982-07-60-A-49	904,399	601,583
Employment and Training Administration	UVU	17.269	CB-17303-08-60-A-49	303,226	
Employment and Training Administration	UVU	17.269	CB-18211-09-60-A-49	490,410	
Work Opportunity Tax Credit Program	Workforce Services	17.271	ES175914E	136,362	
Alien Labor Certification Non Ag 95	Workforce Services	17.273	ES175914Z	106,385	
Alien Labor Certification AG	Workforce Services	17.273	ES175914Z	55,303	
ARRA-Youthbuild	SLCC	17.274	YB-18986-09-60-A-49	260,754	
ARRA-State Energy Sector Grant	Workforce Services	17.275	GJ199135R0	8,178	
OSHA 23G Compliance	Labor Comm.	17.503	SP17752SP9	612,401	
OSHA 23G Compliance	Labor Comm.	17.503	SP19428SP0	755,517	
OSHA 21D Data Collection	Labor Comm.	17.504	DC18112DC9	10,626	
OSHA 21D Data Collection	Labor Comm.	17.504	DC18112DC0	5,313	
OSHA 21D Consultation	Labor Comm.	17.504	CS17724CS9	235,730	
OSHA 21D Consultation	Labor Comm.	17.504	CS19399CS0	489,000	
Mine Safety and Health Administration	CEU	17.600	VARIOUS	129,356	
(ES) Disabled Veterans Outreach	Workforce Services	* 17.801	T-E9595082DV, T-DV19652D05	956,140	
(ES) Local Veterans Employment	Workforce Services	* 17.804	T-E9595082LV, T-DV19652L05	25,382	
Advanced Manufacturing Consortium	Dixie ATC	N/A	CB182560960A49	472,908	
Subtotal – Department of Labor				944,830,450	3,186,388
LIBRARY OF CONGRESS					
Pass-Through From Non-State Entities:					
Multi-State Geospatial Collaboration — NC Ctr Geographic Info and Analysis	Admin. Services	N/A	GA08C0015	27,650	
Subtotal – Library of Congress				27,650	0
OTHER GOVERNMENT AGENCIES					
Pass-Through From Non-State Entities:					
Bond — ABT Associates Inc	U OF U	N/A	VARIOUS	6,779	
Subtotal – Other Government Agencies				6,779	0
NATIONAL AERONAUTICS AND SPACE ADMINISTRATION					
(R&D) Aerospace Education Services Pgm	Weber State	* 43.001	NNA07CN75G, NNX07AF51G	15,006	
NASA GISS Project	Environmental Q.	N/A	VARIOUS	389	
(R&D) Strategy for Heliophysics Division	Dixie College	* N/A	NNX08AK64G	16,729	
(R&D) Timed / GUVI Mission	Dixie College	* N/A	NNG08EN73P	1,623	
(R&D) GUVI MO&DA Extended Mission	Dixie College	* N/A	NNX09AC48G	98,324	39,911
NASA	SUU	N/A	VARIOUS	10,000	
(R&D) Nat'l. Aeronautics & Space Admin.	U OF U	* N/A	VARIOUS	1,304,006	67,272
National Aeronautics and Space Admin.	U OF U	N/A	VARIOUS	1,005,081	643,131
(R&D) Dryden Flight Research Center	USU	* N/A	VARIOUS	20,039	
(R&D) Goddard Space Flight Center	USU	* N/A	VARIOUS	88,978	71,840
(R&D) Goddard Space Flight Center	USU	* N/A	NNG05GJ48G (041591)	118,983	
(R&D) Jet Propulsion Laboratory	USU	* N/A	VARIOUS	20,546	
(R&D) Johnson Space Center	USU	* N/A	VARIOUS	28,777	
(R&D) Kennedy Space Center	USU	* N/A	VARIOUS	49,603	
(R&D) National Aeronautic & Space Admin	USU	* N/A	VARIOUS	2,763	
(R&D) National Aeronautic & Space Admin	USU	* N/A	NNJ04HG03G	238,941	
(R&D) National Aeronautic & Space Admin	USU	* N/A	NNL09AA01C	381,900	
(R&D) National Aeronautic & Space Admin	USU	* N/A	NNG09CA01C	123,416	

* 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 Federal Agency
For the Year Ended June 30, 2010

Grant Name	State Agency	Federal Catalog#	Federal Award/Contract #	Expenditures	Pass-Through
(R&D) National Aeronautic & Space Admin	USU	* N/A	NNX09AH97G	136,373	
(R&D) National Aeronautic & Space Admin	USU	* N/A	NNX09AM71G	247,143	
(R&D) National Aeronautic & Space Admin	USU	* N/A	NNX09AK44G	108,439	
(R&D) National Aeronautic & Space Admin	USU	* N/A	NNX09AQ61G	281,994	
(R&D) National Aeronautic & Space Admin	USU	* N/A	NNX09AV53G	116,147	
(R&D) National Aeronautic & Space Admin	USU	* N/A	HQ0006-05-D-0005-0009	663,815	
(R&D) National Aeronautic & Space Admin	USU	* N/A	HQ0006-05-D-0005-0028	194,282	
(R&D) Stennis Space Center	USU	* N/A	VARIOUS	97,068	
(R&D) Stennis Space Center	USU	* N/A	NNX06AC44G (061176)	210,256	
(R&D) Stennis Space Center	USU	* N/A	NNX06AF56G (070140)	221,457	
Goddard Space Flight Center	USU	N/A	VARIOUS	29,920	
Ames Research Center	USU	N/A	VARIOUS	12,859	
Pass-Through From Non-State Entities:					
(R&D) Aerospace Education Services Pgm —					
University of Washington	Weber State	* 43.001	Subcontract #462967	38,396	
(R&D) Aeronautics —					
Boise State University	U OF U	* 43.002	693G106247	(172)	
University of California Santa	U OF U	* 43.002	KK8109	17,223	
(R&D) Nat'l. Aeronautics & Space Admin —					
Aribex Inc	U OF U	* N/A	NNX10CF73P	13,194	
Nasa Jet Propulsion Laboratory	U OF U	* N/A	VARIOUS	509,678	39,401
Space Telescope Science Instit	U OF U	* N/A	VARIOUS	69,269	
University of California Santa	U OF U	* N/A	KK9102	28,507	
Massachusetts Institute of Tech	U OF U	* N/A	5710002402	7,953	
University of Georgia	U OF U	* N/A	RR1752254693408	31,147	
(R&D) Goddard Space Flight Center —					
Hampton University	USU	* N/A	VARIOUS	74,015	
(R&D) Nat'l. Aeronautic & Space Admin —					
Aerospace Corporation	USU	* N/A	VARIOUS	70,690	
Appalachian State University	USU	* N/A	VARIOUS	7,137	
Ashwin - Ushas Corporation, Inc.	USU	* N/A	VARIOUS	21,072	
ATK Alliant Systems	USU	* N/A	VARIOUS	16,070	
Ball Aerospace	USU	* N/A	VARIOUS	45,588	
Bastion Technologies	USU	* N/A	VARIOUS	56,524	
GATS, Inc.	USU	* N/A	VARIOUS	118,728	
HyPerComp Engineering, Inc.	USU	* N/A	VARIOUS	2,668	
Johns Hopkins University	USU	* N/A	VARIOUS	(13,821)	
JPL	USU	* N/A	VARIOUS	3,928,642	
NorthWest Research Assoc Inc.	USU	* N/A	VARIOUS	68	
Science Systems & Applications Inc	USU	* N/A	VARIOUS	164,299	
SETI Institute	USU	* N/A	VARIOUS	26,609	
SGT, Inc.	USU	* N/A	VARIOUS	53,503	
Space Micro, Inc.	USU	* N/A	VARIOUS	2,471	
University of California, Berkeley	USU	* N/A	VARIOUS	7,296	
University of Colorado	USU	* N/A	VARIOUS	7,370	
Virginia Polytech	USU	* N/A	VARIOUS	38,706	
ARRA-(R&D) Nat'l. Aeronautic & Space —					
University of California Santa Cruz	USU	* N/A	VARIOUS	14,208	
Subtotal – National Aeronautics and Space Administration				11,201,895	861,555
NATIONAL ARCHIVES AND RECORDS ADMINISTRATION					
State Board SNAP09 Grant —	Admin. Services	89.003	VARIOUS	41,376	
Subtotal – National Archives and Records Administration				41,376	0

* Major Programs, see Note 2.A.

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State of Utah
Schedule of Expenditures of Federal Awards by Federal Agency
For the Year Ended June 30, 2010

Grant Name	State Agency	Federal Catalog#	Federal Award/Contract #	Expenditures	Pass-Through
NATIONAL FOUNDATION ON THE ARTS AND HUMANITIES					
Shakespeare	SUU	45.024	VARIOUS	25,000	
National Endowment For The Art	U OF U	45.024	VARIOUS	100,672	
ARRA-NEA–Utah Arts Program	DCC	45.025	09-6188-2102	301,000	
NEA–Utah Arts Program	DCC	45.025	09-6100-2032	618,800	
Native Voices	U OF U	45.164	GI5016910	532	
Works On Paper	U OF U	45.303	IC0507004207	9,886	
IMLS–State Library Program	DCC	45.310	LS-00-10-0045-10	12,230	
IMLS–State Library Program	DCC	45.310	LS-00-08-0045-08	650,850	
IMLS–State Library Program	DCC	45.310	LS-00-09-0045-09	678,152	
Utah Connecting To Collections	U OF U	45.312	LG4109002109	29,085	
National Endowment For The Humanities	U OF U	N/A	VARIOUS	189,923	
Institute of Museum and Library Services	U OF U	N/A	VARIOUS	155,988	
National Endowment for Arts	USU	N/A	VARIOUS	(883)	
Institute of Museum and Library Services	USU	N/A	VARIOUS	93,843	
Pass-Through From Non-State Entities:					
Western Waters Digital Library — Colorado State University	U OF U	45.149	G10101	60,426	
(R&D) WICHI: Documentation, Description — Eastern Michigan University	U OF U	* N/A	VARIOUS	3,274	
Natl Foundation on the Arts and Humanities — Utah Humanities Council	U OF U	N/A	VARIOUS	1,493	
(R&D) Institute of Museum and Library Svcs – Syracuse University	USU	* N/A	VARIOUS	829	
Subtotal – National Foundation on the Arts and Humanities				2,931,100	0
NATIONAL SCIENCE FOUNDATION					
(R&D) Engineering Grants	U OF U	* 47.041	VARIOUS	1,164,968	278,941
Integrated Syst-Level Design	U OF U	47.041	EEC0431958	7,895	
(R&D) Mathematical and Physical Sciences	U OF U	* 47.049	VARIOUS	7,261,651	176,164
Mathematical and Physical Sciences	U OF U	47.049	VARIOUS	486,983	
(R&D) Geosciences	U OF U	* 47.050	VARIOUS	1,217,426	
(R&D) Geosciences	Weber State	* 47.050	EAR-0838021, EAR-0819810	18,142	
(R&D) Computer and Information Science and Engineering	U OF U	* 47.070	VARIOUS	4,542,703	73,747
NSF Fellows J.M. Enk & R.M. Condie	U OF U	47.070	DGE0750758	23,444	
(R&D) Biological Sciences	U OF U	* 47.074	VARIOUS	2,416,119	80,145
Biological Sciences	U OF U	47.074	VARIOUS	470,719	
(R&D) Social, Behavioral, and Economic Sciences	U OF U	* 47.075	VARIOUS	537,992	
Social, Behavioral, and Economic Sciences	U OF U	47.075	VARIOUS	104,630	
(R&D) Social, Behavioral, & Economic Sci.	Weber State	* 47.075	SES-0648735	14,810	
Education and Human Resources	SLCC	47.076	DUE-0856770	168,742	
(R&D) Education and Human Resources	U OF U	* 47.076	VARIOUS	138,132	
Education and Human Resources	U OF U	47.076	VARIOUS	957,507	59,495
Noyce Professional Engagement	UVU	47.076	DUE-0934942	62,444	
(R&D) Polar Programs	U OF U	* 47.078	VARIOUS	220,385	
(R&D) International Science and Engineering	U OF U	* 47.079	VARIOUS	29,650	
Mathematical and Physical Sciences	U OF U	47.079	VARIOUS	37,971	
(R&D) Office of Cyberinfrastructure	U OF U	* 47.080	VARIOUS	220,707	
CI-TEAM Demo	UVU	47.080	OCI-0753429	79,106	
ARRA-(R&D) Trans-NSF Recovery Act R S	U OF U	* 47.082	VARIOUS	2,020,046	83,950
Scholastic Reward for Talented Low Income	Dixie College	N/A	0630985	81,131	
(R&D) Gromov-Witten Theory	U OF U	* N/A	DMS0901098	52,455	
(R&D) National Science Foundation	U OF U	* N/A	VARIOUS	2,150,238	1,070
IGERT: Mathematical Biology	U OF U	N/A	DGE0217424	196,154	
(R&D) Directorate for Biological Sciences	USU	* N/A	VARIOUS	130,018	
(R&D) Directorate for Biological Sciences	USU	* N/A	DEB-0743763 (080069)	143,159	
(R&D) Directorate for Biological Sciences	USU	* N/A	DEB-0836603 (080937)	148,263	

* Major Programs, see Note 2.A.

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State of Utah
Schedule of Expenditures of Federal Awards by Federal Agency
For the Year Ended June 30, 2010

Grant Name	State Agency	Federal Catalog#	Federal Award/Contract #	Expenditures	Pass-Through
ARRA-(R&D) Directorate for Biological Sci.	USU	* N/A	MCB-0920776 (090469ARR)	115,495	
(R&D) Directorate for Computer/Info Sci/Eng	USU	* N/A	VARIOUS	67,209	
(R&D) Directorate for Computer/Info Sci/Eng	USU	* N/A	IIS-0829563 (080797)	139,032	
(R&D) Directorate for Education & Human R.	USU	* N/A	VARIOUS	647,850	522,086
(R&D) Directorate for Education & Human R.	USU	* N/A	DRL-0426421/ESI-0426421 (041	594,417	
(R&D) Directorate for Education & Human R.	USU	* N/A	0532895 (051661)	246,160	
(R&D) Directorate for Education & Human R.	USU	* N/A	0554440 (061203)	103,980	
(R&D) Directorate for Engineering	USU	* N/A	VARIOUS	121,340	
(R&D) Directorate for Geosciences	USU	* N/A	VARIOUS	391,418	7,736
(R&D) Directorate for Geosciences	USU	* N/A	ATM-0737698 (070771)	129,028	
ARRA-(R&D) Directorate for Geosciences	USU	* N/A	VARIOUS	61,331	
(R&D) Directorate for Math & Physical Scien.	USU	* N/A	VARIOUS	240,225	
(R&D) Directorate for Math & Physical Scien.	USU	* N/A	0848858 (090100)	121,889	
ARRA-(R&D) Directorate Math & Physical Sci.	USU	* N/A	CHE-0923654 (090317ARR)	105,785	
(R&D) Directorate for Social, Behavioral, Econ	USU	* N/A	VARIOUS	1,775	
ARRA-(R&D) Directorate Social Behavioral Ec	USU	* N/A	VARIOUS	63,908	
(R&D) National Science Foundation	USU	* N/A	VARIOUS	1,555,694	281,510
(R&D) National Science Foundation	USU	* N/A	ANT-0542164 (061013)	274,422	
(R&D) National Science Foundation	USU	* N/A	CBET-0854313 (090208)	186,137	
ARRA-(R&D) National Science Foundation	USU	* N/A	VARIOUS	42,468	
ARRA-(R&D) National Science Foundation	USU	* N/A	CNS-0851709 (090119ARR)	127,188	
ARRA-(R&D) National Science Foundation	USU	* N/A	Dynamic Ionophere Cubesat Exp	460,221	
Directorate for Computer/Info Sci/Eng	USU	N/A	VARIOUS	9,650	
Directorate for Engineering	USU	N/A	VARIOUS	2,005	
Pass-Through From Non-State Entities:					
(R&D) Engineering Grants —					
University of Michigan	U OF U	* 47.041	F014268	33,537	
University of Texas at El Paso	U OF U	* 47.041	26100720	21,433	
(R&D) Mathematical & Physical Sciences —					
University of Colorado at Boulder	U OF U	* 47.049	0000067989	81,410	
University of Tennessee	U OF U	* 47.049	0R464900103	6	
Wayne State University	U OF U	* 47.049	WSU07080A2	28,253	
(R&D) Geosciences —					
Colorado State University	U OF U	* 47.050	G30456	78,964	
Oregon Health and Science University	U OF U	* 47.050	GSTCN001A7UTAH	90,164	
Oregon State University	U OF U	* 47.050	VARIOUS	128,069	
Spatial Algorithms —					
Computing Research Association	U OF U	47.070	CIF32	114,992	
(R&D) Ci-Anndo-En: Infrastructure Fo —					
Northeastern University	U OF U	* 47.070	501847P1002650	13,457	
(R&D) Biological Sciences —					
University of Arizona	U OF U	* 47.074	VARIOUS	226,507	
University of Kansas	U OF U	* 47.074	VARIOUS	33,339	
University of Missouri-Columbi	U OF U	* 47.074	C000061002	165,839	
University of Southern Califor	U OF U	* 47.074	137255DBI0849977	14,641	
(R&D) Geometry Greatest Hits —					
Carnegie Mellon University	U OF U	* 47.075	1120627239497	19,880	
(R&D) NSDL Tns: Stem Education —					
Cornell University	U OF U	* 47.076	569069074	18,831	
Education and Human Resources —					
Lorain County Community College	Weber State	47.076	LCCC1-0000100293	27,984	
(R&D) Collaborative Res.: Andrill —					
Ohio State University Research	U OF U	* 47.078	GRT0000346460006275	31,438	
(R&D) Maikop Series, Azerbaijan —					
US Civilian Research & Develop	U OF U	* 47.079	AZG22881BA07	2,350	
ARRA-(R&D) Trans-NSF Recovery Act R S —					
BBN Technologies Corporation	U OF U	* 47.082	VARIOUS	38,611	
University of Texas at Austin	U OF U	* 47.082	UTA09000731	75,961	
University of California Santa	U OF U	* 47.082	KK1011	45,747	

* Major Programs, see Note 2.A.

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State of Utah
Schedule of Expenditures of Federal Awards by Federal Agency
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Grant Name	State Agency	Federal Catalog#	Federal Award/Contract #	Expenditures	Pass-Through
(R&D) Directorate for Geosciences —					
Inst Global Environmental Strategies	USU	* N/A	VARIOUS	1,745	
University of Colorado	USU	* N/A	VARIOUS	6,692	
(R&D) National Science Foundation —					
Association For Institutional	U OF U	* N/A	RG08216	9,541	
Bbn Technologies Corporation	U OF U	* N/A	9500009499	281,528	90,869
Chemica Technologies Llc	U OF U	* N/A	0450618	1,744	
Concurrent Analytical Inc	U OF U	* N/A	10011622	33,000	
Heavystone Laboratory Llc	U OF U	* N/A	10018547	32,748	
Lumarray Inc	U OF U	* N/A	IIP0923893097	20,053	
Nanopartz Div Of Concurrent An	U OF U	* N/A	10009304	33,000	
Newpath Research Llc	U OF U	* N/A	VARIOUS	2,660	
Northern Illinois University	U OF U	* N/A	800080521	6,204	
Optema Development Corp	U OF U	* N/A	VARIOUS	43	
University Of Arizona	U OF U	* N/A	EF0742800	4,215	
ARRA-(R&D) National Science Foundation —					
University of Montana	USU	* N/A	VARIOUS	16,609	
University of Minnesota	USU	* N/A	VARIOUS	5,489	
(R&D) Directorate for Biological Sciences —					
Colorado State University	USU	* N/A	VARIOUS	(480)	
(R&D) National Science Foundation —					
Northern Kentucky University	UVU	* N/A	NKU 2006-122-4-20460	4,879	
Brigham Young University	UVU	* N/A	IIS-0812653	3,053	
National Science Foundation —					
CUAHSI	USU	N/A	VARIOUS	(61)	
University of California, Santa Barbara	USU	N/A	VARIOUS	3,921	
American Physics Society	USU	N/A	VARIOUS	1,984	
Microing Resonator Food Sbir I —					
Ionic Systems	U OF U	N/A	0752	829	
(R&D) National Science Foundation —					
Marine Biological Laboratory	USU	* N/A	VARIOUS	25,244	
Brigham Young University	USU	* N/A	VARIOUS	11,850	
University of N Carolina at Greensboro	USU	* N/A	VARIOUS	7,823	
University of Virginia	USU	* N/A	VARIOUS	6,244	
University of Texas, Austin	USU	* N/A	VARIOUS	114,780	
University of Puerto Rico	USU	* N/A	VARIOUS	34,409	
University of Southern California	USU	* N/A	VARIOUS	11,582	
Castlerock Engineering	USU	* N/A	VARIOUS	26,927	
University of New Mexico	USU	* N/A	VARIOUS	7,641	
Texas A&M University	USU	* N/A	VARIOUS	14,693	
University of Colorado	USU	* N/A	VARIOUS	496	
Harvey Mudd College	USU	* N/A	VARIOUS	25,712	
Caisson Laboratories, Inc.	USU	* N/A	VARIOUS	22,541	
Subtotal – National Science Foundation				32,982,968	1,655,713
NUCLEAR REGULATORY COMMISSION					
(R&D) US Nuclear Regulatory Commission	USU	* N/A	VARIOUS	74,892	
(R&D) US Nuclear Regulatory Commission	USU	* N/A	NRC-38-09-914 (090613)	124,433	
Subtotal – Nuclear Regulatory Commission				199,325	0
OFFICE OF NATIONAL DRUG CONTROL POLICY					
Office of National Drug Control Programs	Public Safety	N/A	VARIOUS	653,881	
Subtotal – Office of National Drug Control Policy				653,881	0

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State of Utah
Schedule of Expenditures of Federal Awards by Federal Agency
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Grant Name	State Agency	Federal Catalog#	Federal Award/Contract #	Expenditures	Pass-Through
SMALL BUSINESS ADMINISTRATION					
Small Business Development Centers	SLCC	59.037	VARIOUS	797,351	
Small Business Development Center	Snow College	59.037	VARIOUS	54,000	
Small Business Development Centers	CEU	N/A	VARIOUS	139,360	
Subtotal – Small Business Administration				990,711	0
SMITHSONIAN INSTITUTION					
(R&D) Smithsonian Institution	U OF U	* N/A	VARIOUS	19,698	
(R&D) Smithsonian Institution	USU	* N/A	VARIOUS	7,348	
Subtotal – Smithsonian Institution				27,046	0
SOCIAL SECURITY ADMINISTRATION					
(SSI) Disability Determination	Education	96.001	VARIOUS	10,738,944	
Utah Work Incentive Project	Education	96.008	16-T-10095-8-05	101,885	
Social Security Reimbursment	Education	N/A	VARIOUS	1,840,959	
Subtotal – Social Security Administration				12,681,788	0
STATE, DEPARTMENT OF					
(R&D) Department of State	U OF U	* N/A	VARIOUS	23,184	
Department of State	U OF U	N/A	VARIOUS	6,606,997	
US Department of State	USU	N/A	VARIOUS	5,000	
Pass-Through From Non-State Entities:					
Academic Exchange Pgms Undergrad — Kirkwood Community College	SLCC	19.009	SLC94660-67025	3,064	
(R&D) Department of State — Conrad	U OF U	* N/A	VARIOUS	1,058,445	
Department of State — Council Of Amer Overseas Rsrch	U OF U	N/A	VARIOUS	374,175	
Intl Research & Exchanges Board	U OF U	N/A	VARIOUS	150	
Subtotal – Department of State				8,071,015	0
TRANSPORTATION, DEPARTMENT OF					
Airport Improvement Program	UDOT	20.106	3-49-0000-08/DOT-FA08NM-108	159,846	
Airport Improvement Program	UDOT	20.106	3-49-0000-09/DOT-FA09NM-103	44,370	
Airport Improvement Program	UDOT	20.106	3-49-0000-10/DOT-FA09NM-112	31,605	
(HPC) Highway Planning & Construction	UDOT	* 20.205	Technology Deployment	33,004	
(HPC) Highway Planning & Construction	UDOT	* 20.205	STP Transferability	65,000	
(HPC) Highway Planning & Construction	UDOT	* 20.205	Highway Bridge Pgrm (Plus)	218,502	
(HPC) Highway Planning & Construction	UDOT	* 20.205	Supportive Services	156,132	
(HPC) Highway Planning & Construction	UDOT	* 20.205	Trans Com Sys Pres Pilot	969,141	
(HPC) Highway Planning & Construction	UDOT	* 20.205	Misc Hwy & Hwy Safety Pgr	2,592	
(HPC) Highway Planning & Construction	UDOT	* 20.205	Highway Demo Project	(3,410)	
(HPC) Highway Planning & Construction	UDOT	* 20.205	Emergency Relief	692,016	
(HPC) Highway Planning & Construction	UDOT	* 20.205	ITS Deployment-Metropol	13,881	
(HPC) Highway Planning & Construction	UDOT	* 20.205	Transp Assist Program	162,109	
(HPC) Highway Planning & Construction	UDOT	* 20.205	Equity Bonus Exempt Lim	1,358,307	
(HPC) Highway Planning & Construction	UDOT	* 20.205	Addl CA FR STS w/Ind Res	921,073	919,516
(HPC) Highway Planning & Construction	UDOT	* 20.205	Redistributed Certain Funds	2,248,991	
(HPC) Highway Planning & Construction	UDOT	* 20.205	Surface Transportation Proj	20,092	
(HPC) Highway Planning & Construction	UDOT	* 20.205	FTA Hwy Proj Tsf FHWA	789,129	25,404
(HPC) Highway Planning & Construction	UDOT	* 20.205	Scenic Byways	525,047	298,487
(HPC) Highway Planning & Construction	UDOT	* 20.205	Minimum Guarantee	187,877	
(HPC) Highway Planning & Construction	UDOT	* 20.205	Sec 115 Unobl Bal Transf	31,777	
(HPC) Highway Planning & Construction	UDOT	* 20.205	High Priority Projects	933,002	
(HPC) Highway Planning & Construction	UDOT	* 20.205	Safe Routes to School	3,344,793	50,096
(HPC) Highway Planning & Construction	UDOT	* 20.205	Rail-Hwy Crossing Haz Eli	966,884	
(HPC) Highway Planning & Construction	UDOT	* 20.205	Metropolitan Planning	1,967,125	

* 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 Federal Agency
For the Year Ended June 30, 2010

Grant Name	State Agency	Federal Catalog#	Federal Award/Contract #	Expenditures	Pass-Through
(HPC) Highway Planning & Construction	UDOT	* 20.205	Interstate Maint Disc	583,247	
(HPC) Highway Planning & Construction	UDOT	* 20.205	Public Lands	2,092,398	118,250
(HPC) Highway Planning & Construction	UDOT	* 20.205	Grants Sup Plan Section 11	(5,184)	
(HPC) Highway Planning & Construction	UDOT	* 20.205	Transportation Imp Proj	9,651,984	
(HPC) Highway Planning & Construction	UDOT	* 20.205	Equity Bonus SP Limitation	13,689,536	
(HPC) Highway Planning & Construction	UDOT	* 20.205	Highway Plan and Researcl	7,685,205	4,825,903
(HPC) Highway Planning & Construction	UDOT	* 20.205	Congestion/Air Quality	7,917,872	
(HPC) Highway Planning & Construction	UDOT	* 20.205	HSIP Limiting Flexible	6,100,753	
(HPC) Highway Planning & Construction	UDOT	* 20.205	Bridge	11,114,315	
ARRA-(HPC) Highway Planning & Const.	UDOT	* 20.205	ARRA	162,249,642	213,503
(HPC) Highway Planning & Construction	UDOT	* 20.205	High Priority Projects 1702	33,479,520	389,923
(HPC) Highway Planning & Construction	UDOT	* 20.205	Interstate Maintenance	38,318,150	
(HPC) Highway Planning & Construction	UDOT	* 20.205	National Highway System	51,822,669	
(HPC) Highway Planning & Construction	UDOT	* 20.205	Surface Transportation Prgr	51,728,483	461,684
(HPC) Highway Planning & Construction	UDOT	* 20.205	Special Projects/Studies	267,597	
National Motor Carrier Safety	UDOT	20.218	MN09(491)	231,194	
National Motor Carrier Safety	UDOT	20.218	MN10(491)	63,468	
National Motor Carrier Safety	UDOT	20.218	MC09(491)	496,678	
National Motor Carrier Safety	UDOT	20.218	MC10(491)	1,014,387	
National Motor Carrier Safety	UDOT	20.218	MH09(491)	46,732	
(HPC) Recreational Trails Program	Natural Resources	* 20.219	NRT-999(F3)	873,564	
Performance and Registration Inf Sys Mgt	UDOT	20.231	PZ09(491)	55,214	
Commercial Motor Vehicle Operator Training	SLCC	20.235	DT-09-49-35-G-000000	68,913	
Commercial Vehicle Info Systems & Networks	UDOT	20.237	IT07(491)	108,265	
ARRA-Formula Grants Other Than Urbanized	UDOT	20.509	UT-86-X001	421,481	322,890
Formula Grants Other Than Urbanized Areas	UDOT	20.509	UT-18-X025	51,023	51,023
Formula Grants Other Than Urbanized Areas	UDOT	20.509	UT-18-X027	2,157,186	1,673,339
Formula Grants Other Than Urbanized Areas	UDOT	20.509	UT-18-X028	1,674,369	1,583,630
Formula Grants Other Than Urbanized Areas	UDOT	20.509	UT-18-X026	2,127,366	2,113,649
(TSP) Capital Asst. Elderly with Disabilities	UDOT	20.513	UT-16-X002	50,722	
(TSP) Capital Asst. Elderly with Disabilities	UDOT	20.513	UT-16-X003	26,318	
(TSP) Job Access Reverse Commute	UDOT	20.516	UT-37-X001	204,523	204,345
(TSP) New Freedom Program	UDOT	20.521	UT-57-X001	122,313	112,657
(HS) State and Community Highway Safety	Public Safety	20.600	VARIOUS	1,940,376	735,686
(HS) State and Community Highway Safety	UDOT	20.600	OP Mot Veh/Intox-NHTSA	31,451	
(HS) State and Community Highway Safety	UDOT	20.600	NHTSA Grants Sfty Blts Trf	401,138	
(HS) Alcohol Traffic Sfty & Drunk Driving Prevl	Public Safety	20.601	VARIOUS	1,051,463	265,079
(HS) Occupant Protection	Public Safety	20.602	VARIOUS	290,406	205,440
(HS) Safety Belt Performance Grant	Public Safety	20.609	VARIOUS	948,372	381,245
(HS) State Traffic Safety Info System Improve	Public Safety	20.610	VARIOUS	443,989	133,500
(HS) Incentive Prgm to Prohibit Racial Profilin	Public Safety	20.611	VARIOUS	176,469	452
(HS) Incentive Program to Inc. Motorcyclist S.	Public Safety	20.612	VARIOUS	125,480	
(HS) Child Safety and Child Booster Seats	Public Safety	20.613	VARIOUS	113,439	59,707
Gas Pipeline Safety Program	Commerce	20.700	DOT-GB-90041	294,091	-
Hazardous Materials Planning & Training	Public Safety	20.703	VARIOUS	230,467	108,730
Motor Fuel Evasion	Tax Commission	N/A	TCP 2007 (4)	5,120	
Odometer Fraud	Tax Commission	N/A	DTNH22-05-H-01403	3,073	
(R&D) Department of Transportation	U OF U	* N/A	VARIOUS	210,673	
Department of Transportation	U OF U	N/A	VARIOUS	1,558,593	406,068
(R&D) Research & Special Programs Admin.	USU	* N/A	DTRT06-G-0040 (061238)	552,766	
Pass-Through From Non-State Entities:					
(HPC) Highway Planning and Construction — State of Vermont	Weber State	* 20.205	CAST 2008-01 PO#06140-0000003439	29,363	
(R&D) Car-Less Evacuation Planning — University Of New Orleans	U OF U	* 20.514	06458S6	16,434	
Department of Transportation — Illinois Institute of Technology	USU	N/A	VARIOUS	24,740	
(R&D) Shrp L02 Monitoring Reliabilit — North Carolina State University	U OF U	* N/A	2009038804	61,458	
(R&D) Federal Highway Administration —					

* 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 Federal Agency
For the Year Ended June 30, 2010

Grant Name	State Agency	Federal Catalog#	Federal Award/Contract #	Expenditures	Pass-Through
Department of Transportation	USU	* N/A	VARIOUS	14,561	
Multimedia Data Services Corp	USU	* N/A	VARIOUS	176,118	
Rutgers State University of NJ	USU	* N/A	VARIOUS	784,398	
(R&D) Department of Transportation —					
Iowa State University	U OF U	* N/A	VARIOUS	175,554	
Kittelson & Associates Inc	U OF U	* N/A	VARIOUS	130,031	
North Dakota State University	U OF U	* N/A	DTRT07G0008	238,576	26,882
National Ems Assessment Subcon —					
Univ of North Carolina At Chapel Hill	U OF U	N/A	536490	3,449	
Subtotal – Department of Transportation				432,360,836	15,687,088
TREASURY, DEPARTMENT OF THE					
Low Income Taxpayer Clinic-2	U OF U	21.008	VARIOUS	72,828	
VITA Grant 2009	U OF U	N/A	09VITA0125	4,967	
Subtotal – Department of the Treasury				77,795	0
VETERANS AFFAIRS, DEPARTMENT OF					
ARRA-Veterans Nursing Home – Ogden	Veteran's Affairs	64.005	49-002	12,732,973	
Veterans State Nursing Home – Ogden	Veteran's Affairs	64.015	Various	49,236	
Veterans State Nursing Home Care	Veteran's Affairs	64.015	N0624	2,685,292	
State Approving Agency	Veteran's Affairs	N/A	V101 (223C) P-5059	161,677	
Veteran's Administration Allowance	Dixie College	N/A	VARIOUS	538	
Veterans Reporting	SUU	N/A	VARIOUS	1,572	
(R&D) Department of Veterans Affairs	U OF U	* N/A	VARIOUS	498,347	
Department of Veterans Affairs	U OF U	N/A	VARIOUS	3,181,093	
Pass-Through From Non-State Entities:					
Fellowships —					
Vietnam Education Foundation	U OF U	N/A	VARIOUS	50,892	
(R&D) Fellowships —					
Vietnam Education Foundation	U OF U	* N/A	VARIOUS	2,000	
Subtotal – Department of Veterans Affairs				19,363,620	0
TOTAL FEDERAL EXPENDITURES				**$ 5,175,135,280**	**$ 804,097,656**
Summary of Endowments, Loan Guarantees, and Loans Outstanding Reported in Notes to the Schedule of Expenditures of Federal Awards				**$ 2,490,806,022**	
TOTAL				**$ 7,665,941,302**	

* Major Programs, see Note 2.A.

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

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SCHEDULE OF EXPENDITURES

OF FEDERAL AWARDS

By State Agency

State of Utah
Schedule of Expenditures of Federal Awards by State Agency
For the Year Ended June 30, 2010

Grant Name	State Agency	Federal Catalog#	Federal Award/Contract #	Expenditures	Pass-Through
PRIMARY GOVERNMENT					
AGRICULTURE AND FOOD, DEPARTMENT OF					
Avian Influenza Game Birds	Agriculture	* 10.025	09-9749-1822-CA	6,549	
Avian Influenza Surveillance Common Flocks	Agriculture	* 10.025	09-9749-1898-CA	44,073	
Cereal Leaf Beetle	Agriculture	* 10.025	10-8588-0587-CA	6,659	
Cereal Leaf Beetle	Agriculture	* 10.025	09-8588-0587-CA	20,000	
Chronic Wasting Disease	Agriculture	* 10.025	09-9749-1395-CA	197,435	
Core Infrastructure	Agriculture	* 10.025	10-8588-0587-CA	22,546	
Core Infrastructure	Agriculture	* 10.025	09-8588-0857-CA	114,306	
Emerald Ash Borer	Agriculture	* 10.025	08-8588-0587-CA	8,000	
Exotic Moth Survey	Agriculture	* 10.025	10-8588-0587-CA	6,060	
Exotic Pests	Agriculture	* 10.025	09-8588-0587-CA	8,477	
FAD/National Emergency	Agriculture	* 10.025	09-9749-1788-CA	34,590	
Grasshopper/Mormon Cricket	Agriculture	* 10.025	09-8588-0559-CA	113,582	
Grasshopper/Mormon Cricket	Agriculture	* 10.025	04-8588-0819-GR	1,035,458	
Gypsy Moth, APHIS	Agriculture	* 10.025	09-8588-0587-CA	20,285	
Gypsy Moth, APHIS	Agriculture	* 10.025	10-8588-0587-CA	21,520	
Imported Fire Ant	Agriculture	* 10.025	10-8588-0587-CA	4,971	
Imported Fire Ant	Agriculture	* 10.025	09-8588-0587-CA	12,450	
Japanese Beetle	Agriculture	* 10.025	10-8588-0587-CA	1,221	
Japanese Beetle	Agriculture	* 10.025	09-8588-0587-CA	15,553	
National Animal Identification System	Agriculture	* 10.025	09-9749-1899-CA	102,700	
Old World Bowl Worm	Agriculture	* 10.025	09-8588-0587-CA	17,628	
Siberian Moth	Agriculture	* 10.025	10-8588-0587-CA	589	
Siberian Moth	Agriculture	* 10.025	09-8588-0587-CA	13,809	
Utah Weed Supervisor	Agriculture	* 10.025	09-8588-0587-CA	20,000	20,000
Woodborer Survey	Agriculture	* 10.025	10-8588-0587-CA	5,094	
ARRA-Aquaculture	Agriculture	10.086	USDA-FSA-ARRA-AGP-36	6,794	
Bovine Spongiform Encephalophy	Agriculture	10.162	HHSF22300640120P	20,000	
COOL/Training and Audits	Agriculture	10.162	12-25-A-4858	46,326	
Marketing Sheep Meat	Agriculture	10.162	12-25-G-0680	1,887	
Marketing Thanksgiving Point	Agriculture	10.162	12-25-B-0819	31,381	
Specialty Crop Block Grant	Agriculture	10.162	12-25-G-0535	90,632	
UDSA School Lunch	Agriculture	10.162	12-25-A-3316	3,834	
USDA Egg Product	Agriculture	10.162	12-37-A-507	97,338	
USDA Egg Surveillance	Agriculture	10.162	12-25-A-2423	11,561	
Records Management	Agriculture	10.163	12-25-A-4286	42,675	
USDA Dairy Grading	Agriculture	10.435	12-25-A-3176	20,439	
Agriculture Mediation	Agriculture	10.435	5200-3087600-0545	19,516	
USDA Meat Cooperative	Agriculture	10.477	12-37-A-446	137,651	
USDA Meat Cooperative	Agriculture	10.477	12-37-A-317	1,278,054	
Gypsy Moth, Forest Service	Agriculture	10.664	09-CA-11046000-611	8,762	
GIP Grazing Training and Scholarships	Agriculture	10.902	68-8-D43-6-06	9,363	
Air Quality CAFO Project	Agriculture	10.902	69-8D43-6-07	30,505	
Water Quality Manure Management	Agriculture	10.902	69-8D43-8-01	17,673	16,100
EPA Pesticide Initiative	Agriculture	66.700	BG998582-99	105,469	
EPA Certification	Agriculture	66.700	BG998582-99	68,613	
EPA Enforcement	Agriculture	66.700	BG998582-99	352,612	
Animal Search and Rescue	Agriculture	N/A	10-6100-0054	10,166	
FDA Regulatory Food Inspection	Agriculture	N/A	HHSF223200940335P	7,534	
Taylor Grazing	Agriculture	N/A	VARIOUS	263,353	263,353
Colorado River Basin Salinity	Agriculture	N/A	04FC-40-2157	1,485,281	1,140,449
Subtotal – Department of Agriculture and Food				6,020,974	1,439,902

* 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, 2010

Grant Name	State Agency	Federal Catalog#	Federal Award/Contract #	Expenditures	Pass-Through
ATTORNEY GENERAL					
Internet Crimes Against Children Task Force	Attorney General	16.540	2009MCCXK053	21,616	
Internet Crimes Against Children Task Force	Attorney General	16.543	2005MCCXK022	204,235	
UTAP Cold Case DNA Testing Rural Areas	Attorney General	16.560	2009DNBXK203	136,033	
ARRA-Internet Crimes Against Children	Attorney General	16.800	2009SNB9K045	158,570	
ARRA-Reducing Mortgage Fraud	Attorney General	16.808	2009SCB90140	238,849	
Childrens Justice Act	Attorney General	93.643	G-0701UTCJA1	5,500	
Childrens Justice Act	Attorney General	93.643	G-0901UTCJA1	69,863	
Childrens Justice Act	Attorney General	93.643	G-0801UTCJA1	92,316	
(MED) Medicaid Fraud Unit	Attorney General	* 93.775	01-0901-UT5050	323,633	
(MED) Medicaid Fraud Unit	Attorney General	* 93.775	01-0801-UT5050	772,966	
Salt Lake City Joint Terrorism Task Force	Attorney General	N/A	66F-SU-53916	2,144	
Intermtn West Reg. Computer Forensic Lab	Attorney General	N/A	VARIOUS	5,878	
Joint Terrorism Task Force	Attorney General	N/A	VARIOUS	7,536	
Subtotal – Attorney General				2,039,139	0
ADMINISTRATIVE SERVICES, DEPARTMENT OF					
State Board SNAP09 Grant —	Admin. Services	89.003	VARIOUS	41,376	
Pass-Through From Non-State Entities:					
Multi-State Geospatial Collaboration — NC Ctr Geographic Info and Analysis	Admin. Services	N/A	GA08C0015	27,650	
Subtotal – Department of Administrative Services				69,026	0
COMMERCE, DEPARTMENT OF					
Gas Pipeline Safety Program	Commerce	20.700	DOT-GB-90041	294,091	-
Subtotal – Department of Commerce				294,091	0
COMMUNITY AND CULTURE, DEPARTMENT OF					
NRCS Cooperative Agreement	DCC	10.069	68-8D43-8-28	10,000	
Rural Development	DCC	10.433	RDCI52-018-876000545	8,307	5,120
Community Development Block Grant	DCC	* 14.228	B-06-DC-49-0001	19,964	19,964
Community Development Block Grant	DCC	* 14.228	B-10-DC-49-0001	38,249	38,249
Community Development Block Grant	DCC	* 14.228	B-05-DC-49-0001	39,526	39,526
Community Development Block Grant	DCC	* 14.228	Program Income	70,771	70,771
Community Development Block Grant	DCC	* 14.228	B-04-DC-49-0001	99,962	99,962
Community Development Block Grant	DCC	* 14.228	B-07-DC-49-0001	424,768	210,608
ARRA-Community Development B (CDBG-R)	DCC	* 14.228	B-09-DY-49-0001	1,600,000	1,600,000
Community Development Block Grant	DCC	* 14.228	B-08-DC-49-0001	2,218,947	2,192,515
Community Development Block Grant	DCC	* 14.228	B-09-DC-49-0001	3,748,835	3,748,835
Community Development Blk Grant (NSP)	DCC	* 14.228	B-08-DN-49-0001	18,796,541	18,688,116
Emergency Shelter	DCC	14.231	S-10-DC-49-001	13,172	
Emergency Shelter	DCC	14.231	S-09-DC-49-0001	604,189	582,764
Homeless Assistance Competitive	DCC	14.235	UT01B704007	623	
Homeless Assistance Competitive	DCC	14.235	UT0021B8T040801	1,941	
Homeless Assistance Competitive	DCC	14.235	UT01B703008	5,268	
Homeless Assistance Competitive	DCC	14.235	UT0020B8T040801	8,946	
Homeless Assistance Competitive	DCC	14.235	UT0011B8T030801	23,380	
Homeless Assistance Competitive	DCC	14.235	UT01B700012	32,730	
Homeless Assistance Competitive	DCC	14.235	UT0001B8T000801	94,752	
Shelter Plus Care	DCC	14.238	UT0015C8T030801	6,107	6,107
Home Investment Partnership	DCC	* 14.239	M99-SG-49-0100	700	700
Home Program Income	DCC	* 14.239	Program Income	62,759	5,470
Home Investment Partnership	DCC	* 14.239	M09-SG-49-0100	416,598	84,502

* Major Programs, see Note 2.A.

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State of Utah
Schedule of Expenditures of Federal Awards by State Agency
For the Year Ended June 30, 2010

Grant Name	State Agency	Federal Catalog#	Federal Award/Contract #	Expenditures	Pass-Through
HOPWA Block Grants	DCC	14.241	UTH04-F999	202	202
HOPWA Block Grants	DCC	14.241	UTH06-F999	883	883
HOPWA Block Grants	DCC	14.241	UTH05-F999	12,757	12,757
HOPWA Block Grants	DCC	14.241	UT06H99-F999	15,251	15,251
HOPWA Block Grants	DCC	14.241	UTH07-F999	16,074	16,074
HOPWA Block Grants	DCC	14.241	UTH08-F999	22,350	22,350
HOPWA Block Grants	DCC	14.241	UTH09-F999	34,123	30,851
ARRA-Homelessness Prevt. Rapid Re-Housin	DCC	14.257	S-09-DY-49-0001	1,029,853	909,687
IATF Cooper Agreement	DCC	15.224	JSP063060	934	
Vernal Field Office Cooperative Agreement	DCC	15.224	L08AC13889	29,164	
GIS Cooperative Agreement	DCC	15.224	L08AC13014	41,688	
Historic Preservation	DCC	15.904	49-08-21749	114,499	69,921
Historic Preservation	DCC	15.904	49-09-21850	521,307	
ARRA-NEA–Utah Arts Program	DCC	45.025	09-6188-2102	301,000	
NEA–Utah Arts Program	DCC	45.025	09-6100-2032	618,800	
IMLS–State Library Program	DCC	45.310	LS-00-10-0045-10	12,230	
IMLS–State Library Program	DCC	45.310	LS-00-08-0045-08	650,850	
IMLS–State Library Program	DCC	45.310	LS-00-09-0045-09	678,152	
Weatherization	DCC	* 81.042	DE-EE0000148	3,406,923	3,280,355
ARRA-Weatherization Low-Income Persons	DCC	* 81.042	DE-EE0000080-001	10,368,724	9,634,446
Weatherization – Heat	DCC	93.568	G-08B1UTLIEA	4,664	4,664
Low Income Home Energy Assistance	DCC	93.568	G-07B1UTLIEA	6,455	6,455
Low Income Home Energy Assistance	DCC	93.568	G-08B1UTLIEA	105,782	105,782
Weatherization – Heat	DCC	93.568	G-10B1UTLIEA	959,510	959,510
Low Income Home Energy Assistance	DCC	93.568	G-09B1UTLIEA	2,143,128	2,028,846
Weatherization – Heat	DCC	93.568	G-09B1UTLIEA	2,313,626	2,308,972
Low Income Home Energy Assistance	DCC	93.568	G-10B1UTLIEA	26,965,045	26,557,839
(CSBG) Community Services Block Grant	DCC	93.569	G-08B1UTCOSR	17,561	17,561
(CSBG) Community Services Block Grant	DCC	93.569	G-09B1UTCOSR	1,255,638	1,233,002
(CSBG) Community Services Block Grant	DCC	93.569	G-10B1UTCOSR	2,045,106	1,805,798
ARRA-(CSBG) Community Services Block G	DCC	93.710	G-0901UTCOS2	3,363,582	3,348,925
NCS State Commissions	DCC	94.003	10CAHUT001	40,486	
NCS State Commissions	DCC	94.003	07CAHUT001	132,891	
NCS State Commissions	DCC	94.003	06ACHUT001	684,749	680,361
ARRA-NCS Americorps	DCC	94.006	09RFHUT001	88,378	88,378
ARRA-NCS Americorps	DCC	94.006	09RCHUT002	250,254	250,254
NCS Americorps	DCC	94.006	06AFHUT001	1,123,512	1,118,944
NCS Program Development and Innovation	DCC	94.007	07CDHUT001	22,435	7,537
NCS Training and Technical Assistance	DCC	94.009	07VSPUT001	7,330	
NCS Training and Technical Assistance	DCC	94.009	08PTHUT001	78,171	
NCS Volunteers in Service to America	DCC	94.013	09RVPUT007	2,500	
(EFSP) Emergency Food and Shelter	DCC	97.024	851000	12,791	
Subtotal – Department of Community and Culture				87,846,393	81,908,814
CORRECTIONS, DEPARTMENT OF					
State Criminal Alien Assistance Program	Corrections	16.606	2008-AP-BX-0218	872,574	
Support for Adam Walsh Act Implementation	Corrections	16.580	2008-DD-BX-0063	86,994	
Support for Adam Walsh Act Implementation	Corrections	16.750	2009-AW-BX-008	112,775	
Federal Inmate Reimbursement	Corrections	N/A	838619	11,157	
Subtotal – Department of Corrections				1,083,500	0
COURTS					
State Court Improvement Program	Courts	93.586	G-0401UTSCIP	476,179	
Subtotal – Courts				476,179	0

* 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, 2010

Grant Name	State Agency	Federal Catalog#	Federal Award/Contract #	Expenditures	Pass-Through
EDUCATION, OFFICE OF					
(NUT) Nutr. Act School Breakfast Program	Education	10.553	VARIOUS	15,809,039	15,809,039
(NUT) Natl School Lunch Pgm – Commodities	Education	10.555	VARIOUS	12,155,429	12,155,429
(NUT) Natl School Lunch Pgm – Cash Assist	Education	10.555	VARIOUS	80,403,544	80,366,781
(NUT) Nutr. Act Special Milk Program	Education	10.556	VARIOUS	67,586	67,586
Child and Adult Care Food Prgrm–Commoditie	Education	10.558	VARIOUS	27,373,716	25,959,400
(NUT) Nutrition Act Summer Food	Education	10.559	VARIOUS	2,097,273	2,061,118
Nutrition Act State Administration	Education	10.560	VARIOUS	1,508,615	
(EFA) Emerg Food Assistance Pgm–Admin	Education	10.568	VARIOUS	159,519	159,519
(EFA) Emerg Food Assist Pgm–Commodities	Education	10.569	VARIOUS	624,165	624,165
Fresh Fruit and Vegetable Program	Education	10.582	VARIOUS	954,237	954,237
Star Talk	Education	12.901	H98230-09-1-0320/0018/0073	238,969	238,969
Adult Education–Basic Grants to States	Education	84.002	V002A07/08/090044	3,198,386	2,748,638
(TIPA) Title I Grants to Local Ed Agencies	Education	* 84.010	S010A07/08/090044	57,695,303	56,516,358
Title I Migrant Education	Education	84.011	S011A07/08/090045	1,427,765	1,269,104
Title I Neglected & Delinquent Children	Education	84.013	S013A07/08/090044	534,293	450,254
(SE) IDEA Special Education	Education	* 84.027	H027A07/08/090059	99,067,228	94,216,904
Career and Technical Education	Education	* 84.048	V048A07/08/090044	12,788,267	5,901,631
(VOCR) Voc. Rehab. Basic Title 1 Section	Education	* 84.126	H126A08/09/100066	30,909,079	123,411
Migrant Education Coordination	Education	84.144	S144F06/080045	26,500	
(ILSG) Independent Living Services	Education	84.169	H169A07/08/090065	288,284	288,284
(SE) Preschool Grant	Education	* 84.173	H173A07/08/090092	3,005,958	3,004,489
(ILSB) Independent Living Older Blind Persons	Education	84.177	H177B07/08/09/100044	215,630	184,614
Byrd Honors Scholarships	Education	84.185	P185A05/07/08/090046	477,250	
Safe and Drug Free	Education	84.186	Q186A07/08/090046	1,437,475	1,336,189
Title VI Supported Employment	Education	84.187	H187A07/08/09/100067	222,810	
(EHCY) Homeless Child Education	Education	84.196	S196A07/08/090046	289,139	245,201
Even Start Family Literacy	Education	84.213	S213C07/08/090045	264,237	233,400
FIE Earmark Programs	Education	84.215	VARIOUS	160,328	
Vocational Education Tech Preparation	Education	84.243	V243A07/08/090044	1,196,451	1,196,451
Vocational Rehab. In-Service Training	Education	84.265	H265A050029	37,178	
Public Charter Schools Facilities	Education	84.282	U282D040006	4,123,564	4,101,260
Public Charter Schools	Education	84.282	U282A050013	338,528	224,970
After School Learning 21st Century	Education	84.287	S287C07/08/090045	5,396,476	5,211,108
Innovative Education Program Strategies	Education	84.298	S298A06/070044	68,798	41,941
(ETSG) Technology Literacy Challenge	Education	84.318	S318X07/08/090044	1,524,447	1,437,881
State Improvement Grant IDEA	Education	84.323	H323A04/070016	610,528	610,528
Advanced Placement Program Test Fees	Education	84.330	S330B060014 & 07/080033	174,728	
Training Incarcerated Youth	Education	84.331	Q331A07/08/090046	63,695	
Reading First	Education	84.357	S357A07/08/090046	3,416,215	3,356,108
English Language Acquisition	Education	84.365	T365A07/08/090044	3,770,817	3,483,149
Math and Science Partnership	Education	84.366	S366B07/08/090045	1,012,273	631,212
Improving Teacher Quality	Education	* 84.367	S367A07/08/090042	15,961,779	15,560,216
Discretionary Assessment-Math, Disabilities	Education	84.368	S368A080008/090019	761,853	
State Assessments	Education	* 84.369	S369A07/08/090046	9,005,035	361,865
(SDS) Utah Students Record Exchange	Education	84.372	R372A070015	880,468	602
ARRA-(ETSG) Tech Literacy Challenge	Education	84.386	S386A090044	27,805	
ARRA-(EHCY) McKinney Vento Homeless Ch	Education	84.387	S387A090046	35,602	35,602
ARRA-(TIPA) Title I Grants to Local Ed Agenc	Education	* 84.389	S389A090044	11,288,219	11,288,219
ARRA-(VOCR) Vocational Rehabilitation	Education	* 84.390	H390A090066	1,514,580	66,760
ARRA-(SE) Special Education Grants to State	Education	* 84.391	H391A090059	19,554,479	19,545,220
ARRA-(SE) Special Education - Preschool G	Education	* 84.392	H392A090092	674,612	673,035
ARRA-(ILSG) Independent Living	Education	84.398	H398A090065	171,432	171,432
ARRA-(ILSB) Services to Older/Blind	Education	84.399	H399A090044	141,200	
Service Learning	Education	94.004	06KSPUT001	263,079	144,944
(SSI) Disability Determination	Education	96.001	VARIOUS	10,738,944	

* Major Programs, see Note 2.A.

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State of Utah
Schedule of Expenditures of Federal Awards by State Agency
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Grant Name	State Agency	Federal Catalog#	Federal Award/Contract #	Expenditures	Pass-Through
Utah Work Incentive Project	Education	96.008	16-T-10095-8-05	101,885	
Education Statistics System	Education	N/A	VARIOUS	122,327	
Social Security Reimbursment	Education	N/A	VARIOUS	1,840,959	
Subtotal – Office of Education				448,217,980	373,057,223
ENVIRONMENTAL QUALITY, DEPARTMENT OF					
DSMOA	Environmental Q.	12.113	W912DY-08-2-0149	376,494	
Urban Air Toxics Monitoring 103	Environmental Q.	66.034	XA-98871302	32,262	
Air Monitoring Network PM 2.5	Environmental Q.	66.034	PM998789-03	358,582	
National Utah Clean School Bus	Environmental Q.	66.039	DE978681-01	(406)	
ARRA-National Utah Clean School Bus	Environmental Q.	66.039	2A978809-01	722,761	
Diesel School Bus Retrofit	Environmental Q.	66.040	DS978672-01	140,767	
ARRA-Diesel State Grant Program	Environmental Q.	66.040	2D978787-01	1,135,766	834,807
Mercury GSL Study	Environmental Q.	66.112	SG978702-01	16,872	
Infrastructure 3 percent Setaside	Environmental Q.	66.202	XP988760-01	48,372	
Upper Sevier Watershed	Environmental Q.	66.439	WS97850401	117,335	
Water Quality Management Planning	Environmental Q.	66.454	C6008567-09	76,010	
ARRA-Water Quality Management Planning	Environmental Q.	66.454	2P978800-01	173,586	
Clean Water Capitalization Grant SRF	Environmental Q.	* 66.458	CS490001-08	10,829	
ARRA-Clean Water Capitalization Grant SRF	Environmental Q.	* 66.458	2W978825-01	2,207,692	1,589,184
NPS Projects 01	Environmental Q.	66.460	C9998187-01	47,921	45,418
NPS Projects 02	Environmental Q.	66.460	C9998187-02	91,761	80,868
NPS Projects 03	Environmental Q.	66.460	C9998187-03	186,454	93,361
NPS Projects 04	Environmental Q.	66.460	C9998187-04	43,907	44,070
NPS Projects 05	Environmental Q.	66.460	C9998187-05	275,017	249,162
NPS Projects 06	Environmental Q.	66.460	C9998187-06	87,433	87,333
NPS Projects 07	Environmental Q.	66.460	C9998187-07	450,530	69,711
NPS Projects 08	Environmental Q.	66.460	C9998187-08	391,736	162,729
NPS Projects 09	Environmental Q.	66.460	C9998187-09	297,908	44,822
NPS Projects 10	Environmental Q.	66.460	C9998187-10	2,523	
Regional Wetlands Grant	Environmental Q.	66.461	CD978750-01	47,870	
Outreach Training Program	Environmental Q.	66.467	T99836012	7,735	
Drinking Water Capitalization Grant SRF	Environmental Q.	* 66.468	FS998784-05 thru 09	3,090,394	1,124,510
ARRA-Drinking Water Capitalization SRF	Environmental Q.	* 66.468	2F978801-01	7,432,943	7,009,841
Water Protection Coordination	Environmental Q.	66.474	WP978654-01	45,105	9,885
Performance Partnership Grant	Environmental Q.	66.605	BG99847508	7,426,778	49,943
Network Readiness	Environmental Q.	66.608	OS83353101	74,400	
Network Readiness	Environmental Q.	66.608	OS834034-01	116,028	
Five Points NPL Site	Environmental Q.	66.802	V97824401	188,634	
Jacob Smelters OU2	Environmental Q.	66.802	V988040-01-0	280,518	
Sharon Steel OU1 O/M	Environmental Q.	66.802	V988224-01-1	37,400	
C-Flagstaff/Davenport – EE/CA – Admin	Environmental Q.	66.802	V998773-01-1	69,062	
Midvale Slag Ground Water	Environmental Q.	66.802	V97824601	169,276	
Superfund Block	Environmental Q.	66.802	V978406-01	1,181,778	
UST Program	Environmental Q.	66.804	L978710-01	21,921	
UST Program	Environmental Q.	66.804	L97883201	192,220	
RSO Old Hill Top	Environmental Q.	66.805	LS988357-01	2,002	
LUST Supplemental	Environmental Q.	66.805	LS978712-01	279,769	
LUST Trust Cooperative Agreement	Environmental Q.	66.805	LS97804307	145,650	
LUST Trust Cooperative Agreement	Environmental Q.	66.805	LS97883301	869,407	
ARRA-LUST Trust Cooperative Agreement	Environmental Q.	66.805	2L97880201	225,565	
Brownfield State Response Program	Environmental Q.	66.817	RP98899301	410,483	
Brownfields Assessment	Environmental Q.	66.818	BF97811001	13,086	
ARRA-Brownfields Assessment	Environmental Q.	66.818	2B97882401	7,650	
VITRO	Environmental Q.	81.104	DE-FC01-99GJ79483	391	
Green River DOE	Environmental Q.	81.104	DE-FC01-99GJ79483	1,957	
Monticello DOE	Environmental Q.	81.104	DE-FG01-07LM00113	21,222	
Olsen Neihart	Environmental Q.	N/A	09PG490017	431	

* Major Programs, see Note 2.A.

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State of Utah
Schedule of Expenditures of Federal Awards by State Agency
For the Year Ended June 30, 2010

Grant Name	State Agency	Federal Catalog#	Federal Award/Contract #	Expenditures	Pass-Through
Ogden Defense Depot	Environmental Q.	N/A	9210020922	9,944	
Hill Air Force Base	Environmental Q.	N/A	CerclaSctn120	151,478	
NASA GISS Project	Environmental Q.	N/A	VARIOUS	389	
Pass-Through From Non-State Entities:					
Formerly Used Defense Sites —					
EM Assist	Environmental Q.	N/A	VARIOUS	181,303	
Waste Isolation Pilot Plant —					
Western Governors Association	Environmental Q.	N/A	30-312-08	117,324	
Subtotal – Department of Environmental Quality				30,112,225	11,495,644
GOVERNOR'S OFFICE					
Defence Logistics Agency	Governor's Office	12.002	SP4800-03-2-0305,MOD2	300,000	
2006 Juvenile Accountability Block Grants	Governor's Office	16.523	2006JBFX0045	54,249	
2007 Juvenile Accountability Block Grants	Governor's Office	16.523	2007JBFX0062	50,374	
2008 Juvenile Accountability Block Grants	Governor's Office	16.523	2008JBFX0051	111,679	
2009 Juvenile Accountability Block Grants	Governor's Office	16.523	2009JBFX0048	10,174	
2006 JJDP Juvenile Justice	Governor's Office	16.540	2006JFFX0028	(560)	(560)
2007 JJDP Juvenile Justice	Governor's Office	16.540	2007JFFX0034	90,006	19,947
2008 JJDP Juvenile Justice	Governor's Office	16.540	2008JFFX0031	139,650	95,529
2009 JJDP Juvenile Justice	Governor's Office	16.540	2009JFFX0030	342,498	92,940
2007 Title V Grant	Governor's Office	16.548	2007JPFX0053	58,864	56,160
2008 Title V Grant	Governor's Office	16.548	2008JPFX0041	384	
2008 National Criminal History Improvement	Governor's Office	16.550	2008RUBXK022	156,806	
2009 National Criminal History Improvement	Governor's Office	16.550	2009RUBXK022	178,120	
2009 JSTAT Program	Governor's Office	16.550	2009BJCXK025	49,700	
2006 Victims Assistance	Governor's Office	16.575	2006VAGX0019	406,218	392,346
2008 Victims Assistance	Governor's Office	16.575	2008VAGX0048	789,072	650,568
2006 Victims Assistance	Governor's Office	16.575	2009VCGX0009	2,443,400	
2007 Victims Assistance	Governor's Office	16.575	2007VAGX0025	2,542,062	2,420,740
2007 Victims Compensation	Governor's Office	16.576	2007VCGX0010	1	
2008 Victims Compensation	Governor's Office	16.576	2008VCGX0017	62,198	
Stop Violence Against Women	Governor's Office	16.588	2009WFAX0012	549,976	534,043
Stop Violence Against Women	Governor's Office	16.588	2006WFAX0065	13,030	3,705
Stop Violence Against Women	Governor's Office	16.588	2008WFAX0058	463,682	408,158
Stop Violence Against Women	Governor's Office	16.588	2007WFAX0058	321,362	274,484
ARRA-Stop Violence Against Women	Governor's Office	16.588	2009EFS60004	343,038	306,114
2008 Res. Substance Abuse Treatment	Governor's Office	16.593	2008RTBX0059	31,107	31,107
2009 Res. Substance Abuse Treatment	Governor's Office	16.593	2009RTBX0043	34,641	34,641
Bullet Proof Vest Program	Governor's Office	16.607	VARIOUS	47,717	
2008 JRSA Sub Award	Governor's Office	16.734	2007BJCXK042	17,111	
2006 Justice Assistance Grant	Governor's Office	16.738	2006DJBX0042	21,311	
2007 Justice Assistance Grant	Governor's Office	16.738	2007DJBX0088	455,823	14,275
2008 Justice Assistance Grant	Governor's Office	16.738	2008DJBX0049	269,123	113,323
2008 Justice Assistance Grant Supplement	Governor's Office	16.738	2008DJBX0764	71,288	
2009 Justice Assistance Grant	Governor's Office	16.738	2009DJBX0657	1,498,313	1,155,383
ARRA-Victim Assistance Recovery	Governor's Office	16.801	2009SGB90146	428,393	397,448
ARRA-Victim Compensation Recovery	Governor's Office	16.802	2009SFB90102	671,400	
ARRA-Justice Assistance Grant	Governor's Office	16.803	2009SUB90045	2,917,533	1,250,557
ARRA-(SFSF) St. Fiscal Stabilization F.–Ed	Governor's Office	* 84.394	S394A090045	158,378,539	112,738,877
ARRA-(SFSF) St Fiscal Stabilization F–Govt S	Governor's Office	* 84.397	S397A090045	38,354,604	1,090,724
Help America Vote Act Requirements Pmts.	Governor's Office	90.401	VARIOUS	162,792	
Election Assist. for Individuals with Disabilities	Governor's Office	93.617	HHSELEC2003	2,549	2,549
Subtotal – Governor's Office				212,838,227	122,083,058

* Major Programs, see Note 2.A.

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State of Utah
Schedule of Expenditures of Federal Awards by State Agency
For the Year Ended June 30, 2010

Grant Name	State Agency	Federal Catalog#	Federal Award/Contract #	Expenditures	Pass-Through
HEALTH, DEPARTMENT OF					
Women, Infants, and Children Program	Health	* 10.557	3UT700759	45,506,337	42,825,290
ARRA-WIC Misc Technology Grants	Health	* 10.578	WICMIS-ARRA-10-UT	101,120	
Commodity Supplemental Food Program	Health	10.565	3UT810819	43,988	
Environmental Protection	Health	66.608	83349501	18,880	
(EIS) Infants and Toddlers with Disabilities	Health	84.181	H181A090111	4,881,971	3,905,465
ARRA-(EIS) Early Intervention	Health	84.393	H393A090111A	1,630,412	1,241,062
Partnership Program to Improve Minority Heal	Health	93.006	5STTMP051013-05	143,073	19,000
Vital Records Pan Flu Electronic Death Regist	Health	* 93.069	1U90TP000123-01	59,620	
Public Health Emergency Rsp Phase I, 2 & 3	Health	* 93.069	1H75TP000346-01	8,720,042	7,669,442
Public Health Emergency Rsp Phase IV	Health	* 93.069	3H75TP000346-01S1	45,801	15,297
Pandemic Flu Preparedness	Health	* 93.069	1U90TP000123-01	137,528	
Preparedness and Response for Bioterrorism	Health	* 93.069	5U90TP816965-10	6,264,267	3,492,820
H1N1 Vaccine Distributions	Health	* 93.069	1H75TP000346-01	7,798,900	7,798,900
Addressing Asthma Public Health Perspective	Health	93.070	1U59EH000489-01	395,093	23,545
ESAR - VHP Registration System	Health	93.089	1U3REP090437-01	60,000	
Newborn Screen Clinic Health Info Exchange	Health	93.110	1U22MC16508-01	165,284	43,402
Community Based Integrated Service System	Health	93.110	6H25MC00268-06-02	118,879	36,326
First Time Motherhood/New Parents Initiative	Health	93.110	6H5MMC10869-01-01	746,604	40,495
SSDI - State Systems Development Initiative	Health	93.110	5H18MC00049-13	44,390	
Promoting Child & Adolescent Mental Health	Health	93.110	5D69MC08644-02	7,304	4,500
Autism System Development Federal	Health	93.110	6H6MMC11061-02-01	346,761	240,878
TB Elimination	Health	93.116	2U52PS807865-19	420,418	202,163
State Partnership Grants (EMSC)	Health	93.127	6H33MC06680-05-02	127,342	105,000
Implementation of Nat Violent Death Report S	Health	93.136	5U17CE001697-01	183,100	12,453
Injury Surveillance and Prevention Program	Health	93.136	5U17CE824807-05	182,030	
Sexual Violence Prevention and Education	Health	93.136	5VF1CE001144-04	333,309	
State Loan Repayment	Health	93.165	H56HP00110	42,050	
Surveillance of Hazardous Substance	Health	93.204	1U61TS000131-01	86,730	7,500
HCDA Rural Health/Primary Care	Health	93.224	U68HP11436A0	174,536	
Tramatic Brain Injury	Health	93.234	1H21MC17233-01	10,528	
Health Hazard Assessment	Health	93.240	5U61TS886120-12	223,642	
Rural Hospital Flexibility	Health	93.241	H54RH00050-10	383,043	167,040
Universal Newborn Hearing Screening	Health	93.251	6H61MC00042-09-02	177,523	33,000
Rural Access to Emergency Devices	Health	93.259	6H3DRH08348-02-01	16,755	2,500
(IMMZ) Immunization and Vaccines for Childre	Health	* 93.268	5H23IP822520-08	3,557,441	1,348,805
(IMMZ) Vaccine Distributions	Health	* 93.268	10-0CCH804430	25,523,158	24,384,164
Diabetes Prevention amd Control Programs	Health	93.283	5U58DP001993-02	847,749	56,613
Adult Viral Hepatitis	Health	93.283	5U51PS000888-03	58,648	
Behavioral Risk Factor Surveillance	Health	93.283	5U58DP001993-02	368,671	
Birth Defects Research and Prevention	Health	93.283	5U01DD000490-02	1,085,151	694,814
Chronic Disease, Hlth Promotion, Surveillance	Health	93.283	5U58DP001993-02	32,448	
Colorectal Screening	Health	93.283	1U58DP002049-01	714,366	11,000
Core Cap Tobacco Prevention	Health	93.283	5U58DP001993-02	1,163,752	454,216
Early Hearing Detection & Intervention Trackin	Health	93.283	5UR3DD000431-02	158,491	70,840
Epidemiology & Lab Capacity for Infectious Di	Health	93.283	3U50CI823796-05S3	837,200	
Heart Disease & Stroke Prevention Program	Health	93.283	5U50DP000743-03	900,408	
Influenza Surveillance Pilot Project	Health	93.283	U60CCU07277	9,194	3,900
National Cancer Prevention and Control Pgrm	Health	93.283	5U58DP000774-03	2,445,987	332,383
Public Health Tracking	Health	93.283	5U38EH000182-04	642,686	
Utah Newborn Metabolic Surveillance	Health	93.283	5U50DD000483-02	133,635	52,241
Utah Nutrition, Physical Activity and Obesity	Health	93.283	5U58DP001470-02	440,771	10,000
Utah Public Health Approaches to Arthritis	Health	93.283	5U58DP001474-02	477,268	47,000
Utah Wise Woman Program	Health	93.283	5U58DP001407-02	570,834	169,056
Small Rural Hospital Improvement	Health	93.301	6H3H RH 00012-08-01	202,982	205,462
(HDST) Regional Headstart	Health	93.600	08CD0017-04	133,444	
Home Visitation Projects Federal	Health	93.670	90CA1776-02	280,215	61,599
ARRA-(IMMZ) Immunizations & Vaccines Chil	Health	* 93.712	3H23IP822520-07S1	84,644	734
ARRA-(IMMZ) Measure Effective PCV-13 Vac	Health	* 93.712	3U50CI823796-05S2	21,124	2,258

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State of Utah
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ARRA-(IMMZ) Strep - EPI	Health	* 93.712	3U50CI823796-05S4	6,096	
ARRA-Healthcare-Assoc Infections Preventior	Health	93.717	3U50CI823796-05S1	31,205	
ARRA-Statewide Clinical Health Info Exchang	Health	93.719	90HT0026-01	1,033,711	
ARRA-Title 18 Medicare Ambulatory Surgical	Health	93.720	05-0905-UT-5ASC	112,804	
ARRA-Collab Chron Dis, Hlth Prom & Surveil	Health	93.723	3U58DP001993-01S2	5,086	
ARRA-Chronic Disease Self-Management	Health	93.725	90RA0038-01	18,871	
Children's Health Insurance Program	Health	* 93.767	5-0905UT5021	60,092,056	
Children's Health Insurance Program	Health	* 93.767	Program Income	717,551	
CHIPRA CHIP	Health	* 93.767	1Z0CMS030547-01-01	16,997	
Medicaid Infrastructure	Health	93.768	1QACMS030319	669,250	
(MED) OASIS	Health	* 93.777	051005UT5000	1,433	
(MED) LTC Title 19 Cert	Health	* 93.777	051005UT5000	838,187	
(MED) HIB Title 18 Cert	Health	* 93.777	051005UT5000	1,569,552	
(MED) Title 19 Administration	Health	* 93.778	5-1005UT5048	63,511,197	838,317
ARRA-(MED) Medical Assistance Payments	Health	* 93.778	05-1005UTARRA	153,606,687	
(MED) Title 19 Medical Assistance Payments	Health	* 93.778	5-1005UT5028	1,185,364,401	116,334
Emergency Room Diversion Grant	Health	93.790	1V0CMS030261-02	193,336	
Medical Transformation Grant	Health	93.793	0705UTTRA1	15	
Health Care & Other Facilities (Equipment)	Health	93.887	1C76HF15418-01	230,001	
Rural Health Outreach Special Initiative	Health	93.888	6D1ARH16072-01	202,448	199,702
Pan Flu Preparedness (BHP)	Health	93.889	6U3RHS007602	55,420	
Bioterrorism Hospital Preparedness Program	Health	93.889	6U3REP080086-01	3,989,813	1,077,369
State Office Rural Health	Health	93.913	5H95RH00129-19	118,914	
Ryan White Part B Supplemental	Health	93.917	1X08HA16857-01	71,736	
Ryan White/HIV	Health	93.917	X07HA00032	3,849,600	796,737
Special Projects of National Significance	Health	93.928	6H97HA10557-02	212,999	155,809
Youth Risk Behavior Survey - Federal	Health	93.938	5U87DP001187-02	34,046	
Aids Prevention	Health	93.940	2U62PS823496-06	1,172,848	244,912
Aids Surveillance	Health	93.944	3U62PS001028-03S1	168,883	
Pregnancy Risk Assessment	Health	93.946	3UR6DP000494-04S1	128,902	
Sexually Transmitted Diseases	Health	93.977	5H25PS001347-02	516,130	49,392
Pandemic Influenza HC Preparedness Improv	Health	93.889	1U3REP090173-01	612,007	198,580
Preventive Health Services Block	Health	93.991	2B01DP009054-09	950,551	457,214
Maternal and Child Health Services Block Gra	Health	93.994	6B04MC17053-01-02	4,963,399	1,695,836
Adult Blood Lead	Health	N/A	211-2009-M-30941	5,122	
Healthy Start Grow Smart	Health	N/A	HHSM-500-2004-0041C	18,960	
CLIA	Health	N/A	5-1005-UT-5002	137,854	
VSCP Health Statistics	Health	N/A	200-2002-0725601	194,653	
Social Security Benefit Offset Project	Health	N/A	H0509801	97,654	
Subtotal – Department of Health				1,605,807,902	101,621,365
HUMAN SERVICES, DEPARTMENT OF					
ARRA-Senior Community Svc Employment	Human Services	17.235	AD-183965T	158,779	158,779
Title V Senior Community Svc Employment	Human Services	17.235	AD-161603G	3,588	3,588
Title V Senior Community Svc Employment	Human Services	17.235	AD-2000119Z	111,042	111,042
Title V Senior Community Svc Employment	Human Services	17.235	AD-187387R	760,338	760,338
Safe and Drug-Free Schools and Communities	Human Services	84.186	Q186B090047	361,236	361,236
Title VII Elder Abuse Prevention	Human Services	93.041	08AAUTT7SP	24,268	
Title VII Ombudsman Services	Human Services	93.042	09AAUTT7SP	758	
Title VII Ombudsman Services	Human Services	93.042	10AAUTT7SP	49,905	30,628
Title III D Preventive Health	Human Services	93.043	09AAUTT3SP	53,123	53,123
(AGE) Title III B Supportive Services	Human Services	* 93.044	09AAUTT3SP	935,938	792,209
(AGE) Title III B Supportive Services	Human Services	* 93.044	10AAUTT3SP	2,006,134	1,912,590
(AGE) Title III C1 Congregate Meals	Human Services	* 93.045	08AAUTT3SP	12,607	
(AGE) Title III C1 Congregate Meals	Human Services	* 93.045	09AAUTT3SP	1,184,666	1,018,974
(AGE) Title III C2 Home-Delivered Meals	Human Services	* 93.045	09AAUTT3SP	1,106,196	1,070,084
(AGE) Title III C2 Home-Delivered Meals	Human Services	* 93.045	10AAUTT3SP	1,230,487	1,213,067
Utah Senior Medicare Patrol Program	Human Services	93.048	90MP000801	59,909	

* 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
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Grant Name	State Agency	Federal Catalog#	Federal Award/Contract #	Expenditures	Pass-Through
ADDGS	Human Services	93.051	90AI001201	127,716	127,716
Alzheimer's Disease Innovation	Human Services	93.051	90AI002001	21,593	21,593
Title III E National Family Caregiver Support	Human Services	93.052	08AAUTT3SP	63,849	63,849
Title III E National Family Caregiver Support	Human Services	93.052	09AAUTT3SP	646,027	646,027
(AGE) Nutrition Services Incentive Program	Human Services	* 93.053	09AAUTNSIP	558,421	558,421
Mental Health - Homeless (PATH)	Human Services	93.150	SMX060045S	482,000	482,000
Traumatic Brain Injury Implementation	Human Services	93.234	H21MC07896A0	125,198	
Mental Health Data Quality Improvement	Human Services	93.243	H1SM58074A	4,797	
Mental Health Data Quality Improvement	Human Services	93.243	H1SM58074A	142,200	60,000
PASSAGE	Human Services	93.243	H9SM59444A	136,345	100,829
Strategic Prevention Framework-State Incenti	Human Services	93.243	U9SP13929A	2,466,597	1,911,817
Ut Transform of Child & Adolescent Network	Human Services	93.243	H5SM56533A	245,135	71,679
Promoting Safe & Stable Families	Human Services	93.556	0901UTFPSS	1,719,215	
Promoting Safe & Stable Families Caseworke	Human Services	93.556	0611UTFPSS	16,277	
Promoting Safe & Stable Families Caseworke	Human Services	93.556	0811UTFPCV	24,608	
Promoting Safe & Stable Families Caseworke	Human Services	93.556	0911UTFPCV	42,172	
ARRA-IV-D Child Support	Human Services	* 93.563	1004UT4004	5,809,747	
ARRA-IV-D Child Support	Human Services	* 93.563	0904UT4002	1,820,500	
ARRA-IV-D Child Support	Human Services	* 93.563	0904UT4004	(1,820,500)	
IV-D Child Support	Human Services	* 93.563	0904UT4004	3,745,696	
IV-D Child Support	Human Services	* 93.563	1004UT4004	10,154,076	
IV-D Child Support Incentives	Human Services	* 93.563	0804UT4004	1,651,111	
IV-D Child Support Incentives	Human Services	* 93.563	0904UT4004	1,341,789	
IV-D Child Support/Collections	Human Services	* 93.563	0904UT4004/C	1,388,671	
IV-D Child Support/Collections	Human Services	* 93.563	1004UT4004/C	6,336,321	
Community-Based Family Resource & Suppor	Human Services	93.590	0601UTFRPG	42,154	
Community-Based Family Resource & Suppor	Human Services	93.590	0701UTFRPG	382,559	
Community-Based Family Resource & Suppor	Human Services	93.590	0801UTFRPG	6,786	
State Access and Visitation Program	Human Services	93.597	0801UTSAVP	28,095	28,095
State Access and Visitation Program	Human Services	93.597	0901UTSAVP	100,000	100,000
Educational and Training Vouchers	Human Services	93.599	0901UTCETV	246,925	
Runaway and Homeless Youth–Basic Center	Human Services	93.623	09CY229401	60,736	
Runaway and Homeless Youth–Basic Center	Human Services	93.623	09CY229402	59,749	
Developmental Disabilities Basic Support	Human Services	93.630	0801UTBS45	344,430	104,773
Developmental Disabilities Basic Support	Human Services	93.630	0901UTBS45	111,606	
Developmental Disabilities Basic Support	Human Services	93.630	1001UTBS45	56,962	
Title IV-B Child Welfare Social Services	Human Services	93.645	0901UT1400	3,178,628	
Title IV-B Child Welfare Social Services	Human Services	93.645	1001UT1400	211,372	
ARRA-Title IV-E Foster Care	Human Services	* 93.658	1001UT1402	356,624	
ARRA-Title IV-E Foster Care	Human Services	* 93.658	0901UT1402	77,706	
Title IV-E Foster Care	Human Services	* 93.658	0901UT1401	3,380,919	
Title IV-E Foster Care	Human Services	* 93.658	1001UT1401	16,996,736	
ARRA-Title IV-E Adoption Assistance	Human Services	* 93.659	1001UT1403	458,904	
ARRA-Title IV-E Adoption Assistance	Human Services	* 93.659	0901UT1403	102,428	
Title IV-E Adoption Assistance	Human Services	* 93.659	0901UT1407	1,224,436	
Title IV-E Adoption Assistance	Human Services	* 93.659	1001UT1407	6,146,313	
Title XX-Social Svcs Block-Basic	Human Services	93.667	G-0901UTSOSR	8,040,827	
Title XX-Social Svcs Block-Basic	Human Services	93.667	G-1001UTSOSR	5,033,873	
Title XX-Social Svcs Block-Discretionary	Human Services	93.667	G-0901UTSOSR	761,934	761,934
Title XX-Social Svcs Block-Discretionary	Human Services	93.667	G-1001UTSOSR	470,841	470,841
Title XX-Transfer of TANF for SSBG	Human Services	93.667	FFY 2009 TANF TRANSFER	4,092,000	
Title XX-Transfer of TANF for SSBG	Human Services	93.667	FFY 2010 TANF TRANSFER	3,207,000	
Child Abuse Prevention and Treatment	Human Services	93.669	0901UTCA01	308,369	
Family Violence Prevention/Services	Human Services	93.671	0901UTFVPS	1,112,598	
Independent Living	Human Services	93.674	0901UT1420	734,307	
ARRA-(AGE) Home-Delivered Meals	Human Services	* 93.705	09AAUTC2RR	189,442	189,442
ARRA-(AGE) Congregate Meals	Human Services	* 93.707	09AAUTC1RR	382,294	378,144
State Health Insurance Assistance Program	Human Services	93.779	0000020223	156,755	156,755
Community Mental Health Svcs. Block	Human Services	93.958	C-09B1UTCMHS	2,727,833	2,151,314
Community Mental Health Svcs. Block	Human Services	93.958	C-10B1UTCMHS	250,016	195,362

* Major Programs, see Note 2.A.

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Grant Name	State Agency	Federal Catalog#	Federal Award/Contract #	Expenditures	Pass-Through
Substance Abuse Prevention/Treatment	Human Services	93.959	C-09B1UTSAPT	10,406,308	9,663,977
Substance Abuse Prevention/Treatment	Human Services	93.959	C-10B1UTSAPT	6,664,416	6,304,504
Federal Inmate Reimbursement	Human Services	N/A	8102-0037	16,376	
Subtotal – Department of Human Services				123,437,792	32,034,730
LABOR COMMISSION					
Fair Housing Assistance Program	Labor Comm.	14.401	FF208K098003	273,802	
BLS Survey Grant	Labor Comm.	17.005	W9J8-8149	24,449	
BLS Survey Grant	Labor Comm.	17.005	OS18483-10	52,582	
OSHA 23G Compliance	Labor Comm.	17.503	SP17752SP9	612,401	
OSHA 23G Compliance	Labor Comm.	17.503	SP19428SP0	755,517	
OSHA 21D Data Collection	Labor Comm.	17.504	DC18112DC9	10,626	
OSHA 21D Data Collection	Labor Comm.	17.504	DC18112DC0	5,313	
OSHA 21D Consultation	Labor Comm.	17.504	CS17724CS9	235,730	
OSHA 21D Consultation	Labor Comm.	17.504	CS19399CS0	489,000	
EEOC Anti-Discrimination Contract	Labor Comm.	30.002	9FPSLP0164	269,250	
EEOC Anti-Discrimination Contract	Labor Comm.	30.002	FPSLP10094	154,450	
Subtotal – Labor Commission				2,883,120	0
NATIONAL GUARD					
Military Construction	National Guard	12.400	W911YP-1001A	2,361,967	
Military Operations and Maintenance	National Guard	* 12.401	W911YP-1040	118,759	
Military Operations and Maintenance	National Guard	* 12.401	W911YP-1001C	250,546	
Military Operations and Maintenance	National Guard	* 12.401	W911YP-1015	367,302	
Military Operations and Maintenance	National Guard	* 12.401	W911YP-1007	224,206	
Military Operations and Maintenance	National Guard	* 12.401	W911YP-1004	212,264	
Military Operations and Maintenance	National Guard	* 12.401	W911YP-1023	609,068	
Military Operations and Maintenance	National Guard	* 12.401	W911YP-1024	1,079,264	
Military Operations and Maintenance	National Guard	* 12.401	W911YP-1005	2,348,308	
Military Operations and Maintenance	National Guard	* 12.401	W911YP-1021	1,839,827	
Environmental Resource Management	National Guard	* 12.401	W911YP-1005	2,773,825	
Military Operations and Maintenance	National Guard	* 12.401	W911YP-1001B	3,296,190	
Military Operations and Maintenance	National Guard	* 12.401	W911YP-1003	712,301	
Military Operations and Maintenance	National Guard	* 12.401	W911YP-1001A	8,253,009	
Anti Terrorism Program Activities	National Guard	* 12.401	W911YP-1010	75,546	
ARRA-Military Operations and Maintenance	National Guard	* 12.401	W911YP-09-2-9013	5,510,425	
Law Enforcement Assistance	National Guard	16.001	DEA-P-031	3,771,722	
Law Enforcement Assistance	National Guard	16.001	DEA-P-004	782,205	
Subtotal-National Guard				34,586,734	0
NATURAL RESOURCES, DEPARTMENT OF					
Division of Geological Survey					
Paleo Database (UDBP)	Natural Resources	15.224	L08AC13608-0001	20,000	
Paleo Database (UDBP)	Natural Resources	15.224	L09AC15959-0001	9,939	
Paradox Basin Potash (UPB2)	Natural Resources	15.236	L08AC14915-0002	20,238	
Office of Surface Mining (U0S1)	Natural Resources	15.252	S09AP15404	40,000	
Earthquake Studies (UEQ5)	Natural Resources	15.807	07HQAG0003	5,286	
Earthquake Studies (UEQ6)	Natural Resources	15.807	G10AC00058	16,905	
West Valley Fault (UWVF)	Natural Resources	15.807	G10AP00068	21,392	
Brigham City Trench (UBCT)	Natural Resources	15.807	08HQGR0082	10,071	
Statemap 2009 (UST9)	Natural Resources	15.810	08HQAG0096	72,770	
Statemap 2010 (UST0)	Natural Resources	15.810	G09AC00152	111,942	17,000
Data Preservation Project (UDP1)	Natural Resources	15.814	G09AP00044	19,219	

* Major Programs, see Note 2.A.

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State of Utah
Schedule of Expenditures of Federal Awards by State Agency
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Grant Name	State Agency	Federal Catalog#	Federal Award/Contract #	Expenditures	Pass-Through
Preservation of UT Geological & Geophysical	Natural Resources	15.814	08HQGR0121	6,468	
Formula Grant- Renewable (UANM)	Natural Resources	81.041	X7-97820101	21,866	
Formula Grant- Renewable (UBLD)	Natural Resources	81.041	DE-FC26-07NT43206	63,891	
Formula Grant- Renewable (UPUB)	Natural Resources	81.041	DE-FG26-07NT43206	55,247	
Formula Grant- Renewable Energy (UREN)	Natural Resources	81.041	DE-FG26-07NT43206	37,685	30,000
Formula Grant- Work for School Dist (USCH)	Natural Resources	81.041	DE-FG26-07NT43206	12,817	
ARRA-State Energy Pgm Formula G. (UREC)	Natural Resources	81.041	DE-EE0000083	1,525,118	1,184,310
ARRA-Energy Efficiency Conserv BG (UEEG)	Natural Resources	81.128	DE-EE0000887	385,207	213,528
Formula Grant-Adm (UADM)	Natural Resources	81.041	DE-FG26-07NT43206	136,116	
ARRA-Appliance Rebate Program (UARP)	Natural Resources	81.127	DE-EE0001601	289,779	289,779
ARRA-Assurance Planning (UEAP)	Natural Resources	81.122	DE-OE0000067	27,822	27,822
Uinta Basin Water (UUBW)	Natural Resources	81.089	DE-NT0005671	227,921	86,642
SEP Special Projects (UWPA)	Natural Resources	81.119	LAM-7-77543-11	9,053	
SEP Special Projects (UCOB)	Natural Resources	81.119	DE-FG26-07NT43340	92,809	78,773
Geology of Elk Ridge (UELK)	Natural Resources	N/A	08-CS-11041000-028	7,731	
Muddy Creek Landslide (UFS2)	Natural Resources	N/A	09-CS-11041000-018	24,891	
Emery Coalfield Project (UECP)	Natural Resources	N/A	L08AC14924	3,501	
National Park Paleontology (UNPP)	Natural Resources	N/A	2360-0003-NMM	42,000	
Subtotal – Division of Geological Survey				3,317,684	
Division of Forestry, Fire, and State Lands					
Good Neighbor Authority - Haws Pasture	Natural Resources	10.664	08-CA-11040700-038	174,000	
Good Neighbor Authority - Pine Valley Trail	Natural Resources	10.664	09-CA-11040700-045	20,000	
Good Neighbor Authority - Upper Santa Clara	Natural Resources	10.664	09-CA-11040700-046	9,008	
Good Neighbor Authority - Duck Creek Pile B.	Natural Resources	10.664	08-CA-11040700-025	19,854	
Good Neighbor Authority - North Hills	Natural Resources	10.664	09-CA-11040700-043	17,700	
Good Neighbor Authority - South Boundary	Natural Resources	10.664	09-CA-11040700-014	64,530	
Good Neighbor Authority - Grandview	Natural Resources	10.664	09-CA-11040700-018	23,242	
Good Neighbor Authority - Syler Springs	Natural Resources	10.664	09-CA-11040700-017	22,688	
Good Neighbor Authority - St George Springs	Natural Resources	10.664	09-CA-11040700-015	6,000	
Good Neighbor Authority - Prescribed Fire B.	Natural Resources	10.664	09-CA-11040700-047	1,244	
Hazardous Fuel Reduction (Stevens Money)	Natural Resources	10.664	05-DG-11046000-064	116,068	
Hazardous Fuel Reduction (Stevens Money)	Natural Resources	10.664	06-DG-11046000-610	55,585	
Hazardous Fuel Reduction (Stevens Money)	Natural Resources	10.664	07-DG-11046000-617	79,258	
Hazardous Fuel Reduction (Stevens Money)	Natural Resources	10.664	08-DG-11046000-619	38,649	
Hazardous Fuel Reduction (Stevens Money)	Natural Resources	10.664	09-DG-11046000-612	28,910	
Competitive Redesign Grant	Natural Resources	10.664	09-DG-11046000-617	179,640	
Competitive Redesign Grant	Natural Resources	10.664	10-DG-11046000-615	4,849	
Disaster Assistance	Natural Resources	10.664	09-DG-11046000-602	1,651,022	
Consolidated Grant - All Programs	Natural Resources	10.664	05-DG-11046000-050	354,608	
Consolidated Grant - All Programs	Natural Resources	10.664	06-DG-11046000-608	379,479	
Consolidated Grant - All Programs	Natural Resources	10.664	07-DG-11046000-603	248,796	6,000
Consolidated Grant - All Programs	Natural Resources	10.664	08-DG-11046000-611	576,630	149,210
Consolidated Grant - All Programs	Natural Resources	10.664	09-DG-11046000-606	440,404	206,473
National Green Infrastructure Workshop	Natural Resources	10.675	07-DG-11046000-626	5,000	
Forest Legacy - Administration	Natural Resources	10.676	08-DG-11046000-603	33,025	
Forest Legacy - Pioneer Ranch	Natural Resources	10.676	05-DG-11046000-074	740,000	
Forest Legacy - Virgin River Headwaters P.	Natural Resources	10.676	07-DG-11046000-601	705,387	
Forest Legacy - Chalk Creek, S Fork, Phase II	Natural Resources	10.676	09-DG-11046000-608	1,602	
Forest Land Enhancement Program (FLEP)	Natural Resources	10.677	05-DG-11046000-012	15,719	
Forest Land Enhancement Program (FLEP)	Natural Resources	10.677	06-DG-11040000-006	11,320	
ARRA-Farr West-Comstock	Natural Resources	10.688	10-DG-110482B1-005	15,562	
ARRA-Bumblebee	Natural Resources	10.688	10-DG-110482B1-006	1,638	
ARRA-Mountain Center	Natural Resources	10.688	10-DG-110482B1-009	21,193	
ARRA-North Elk	Natural Resources	10.688	10-DG-110482B1-008	48,846	
ARRA-Quichapa	Natural Resources	10.688	10-DG-110482B1-007	74,520	

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Schedule of Expenditures of Federal Awards by State Agency
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Grant Name	State Agency	Federal Catalog#	Federal Award/Contract #	Expenditures	Pass-Through
ARRA-Parowan Front	Natural Resources	10.688	10-DG-110482B1-010	88	
Wildland Urban Interface Community Assist.	Natural Resources	15.228	L08AC13293	307,592	
Ready Reserve Program	Natural Resources	15.242	L08AC13016	155,069	
Rural Fire Assistance	Natural Resources	15.242	L08AC13133	393,868	393,868
Subtotal – Division of Sovereign Lands and Forestry				7,042,593	
Division of Oil, Gas and Mining					
UT FY09 Regulatory Grant	Natural Resources	15.250	S09AF15289	1,899,686	
2007 AML Simplified Grant	Natural Resources	15.252	S07AF12410	98,749	
2008 AML Simplified Grant	Natural Resources	15.252	S08AP12771	808,014	
2009 AML Simplified Grant	Natural Resources	15.252	S09AP15288	1,138,549	
EPA FFY 09 Underground Injection Control	Natural Resources	66.433	G008426-09	18,478	
EPA FFY 10 Underground Injection Control	Natural Resources	66.433	G008426-10	55,421	
Statewide Reclamation Agreement	Natural Resources	N/A	GBLM07AC13568	217,512	
Statewide Reclamation Agreement	Natural Resources	N/A	GBLM08AC14938	72,913	
Subtotal – Division of Oil, Gas and Mining				4,309,322	
Division of Parks and Recreation					
Management of Coral Pink Sand Dunes	Natural Resources	15.225	VARIOUS	11,353	
Land and Water Administration	Natural Resources	15.916	49-00332	35,566	
Land and Water Conservation	Natural Resources	15.916	49-00333	90,638	
(HPC) Recreational Trails Program	Natural Resources	* 20.219	NRT-999(F3)	873,564	
Boating Safety	Natural Resources	97.012	10.01.49	1,431,788	
EOTC Curation Services	Natural Resources	N/A	43-8499-2-0022	11,818	
EOTC Repository and Curation	Natural Resources	N/A	VARIOUS	5,698	
Wasatch Mountain - Forest Service	Natural Resources	N/A	VARIOUS	9,774	
BLM Fossil Grant	Natural Resources	N/A	JSP033039	6,068	
East Canyon	Natural Resources	N/A	05-FC-40-2211	497,032	
Subtotal – Division of Parks and Recreation				2,973,299	
Division of Water Resources					
Engineer and Plan for Dam Rehabilitation	Natural Resources	10.916	68-8D43-9-24	412,290	
Subtotal – Division of Water Resources				412,290	
Division of Water Rights					
National Dam Safety Program	Natural Resources	97.041	2009-RC-55-0021	50,464	
Subtotal – Division of Water Rights				50,464	
Division of Wildlife Resources					
Cooperative Forestry Assistance	Natural Resources	10.664	VARIOUS	140,063	
Whiterocks Reconstruction	Natural Resources	15.504	09-FC-UT-RA02	969,004	
Commission Lands Farmington Bay	Natural Resources	15.504	06-FC-UT-1360	1,555	
Provo River Corridor	Natural Resources	15.504	07-FC-UT-1490	923	
Spotted Frog	Natural Resources	15.504	06-FG-40-2518	19,826	
Stewart Lake WMA	Natural Resources	15.504	07-FC-40-2628	1,318	
Bluehead Sucker	Natural Resources	15.504	06-FG-40-2519	7,087	
Strawberry Angler Access	Natural Resources	15.504	04-FC-UT-1030	10,188	
Razor Back Sucker	Natural Resources	15.504	07-FG-40-2676	23,657	
Springville SFH	Natural Resources	15.504	09-FC-UT-1580	24,307	
Sensitive Species Inventory	Natural Resources	15.504	07-FC-UT-1460	46,210	
Cutthroat Trout Database	Natural Resources	15.504	04-FC-UT-1150	8,439	

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State of Utah
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Grant Name	State Agency	Federal Catalog#	Federal Award/Contract #	Expenditures	Pass-Through
San Juan Non-native Lower San Juan	Natural Resources	15.504	08-FG-40-2722	136,943	
Diamond Fork Canyon	Natural Resources	15.504	05-FC-UT-1290	11,866	
Provo River Reconstruction	Natural Resources	15.504	05-FC-UT-1270	27,137	
Montes Creek WMA	Natural Resources	15.504	07-FC-UT-1520	3,147	
June Sucker Interim Hatchery	Natural Resources	15.504	7-FC-CU-DW010	136,260	
June Sucker/Utah Lake Monitoring	Natural Resources	15.504	08-FC-CU-DW010	153,678	
Utah Lake Wetland Preserve	Natural Resources	15.504	04-FC-UT-1010	78,058	
June Sucker FES	Natural Resources	15.504	09-FC-UT-RA04	464,559	
Utah Lake Storage Construction	Natural Resources	15.504	10-FC-UT-RA06	126,950	
Admin and Management	Natural Resources	15.504	10-FC-UT-1660	47,183	
Utah Lake Wetland Preserve/Juab Co Parcels	Natural Resources	15.504	10-FC-UT-1650	119,269	
Provo River Restoration PRRP	Natural Resources	15.504	10-FC-UT-1670	14,844	
Kamas Hatchery	Natural Resources	15.504	03-FC-CU-DW020	305,892	
Fountain Green Hatchery	Natural Resources	15.504	09-FC-CU-DW010	312,718	
Whiterocks Hatchery	Natural Resources	15.504	09-FC-CU-DW010	93,368	
Upper Colorado River Recovery	Natural Resources	15.504	06-FG-40-2518	13,996	
Upper Colorado River Recovery	Natural Resources	15.504	06-FG-40-2519	7,087	
Upper Colorado River Recovery	Natural Resources	15.504	07-FG-40-2628	1,318	
Upper Colorado River Recovery	Natural Resources	15.504	07-FG-40-2676	23,657	
Upper Colorado River Recovery	Natural Resources	15.504	08-FG-40-2774	11,658	
Upper Colorado River Recovery	Natural Resources	15.504	09-FG-40-2846	16,804	
Upper Colorado River Recovery	Natural Resources	15.504	09-FG-40-2847	30,364	
Upper Colorado River Recovery	Natural Resources	15.504	09-FG-40-2844	20,201	
Upper Colorado River Recovery	Natural Resources	15.504	09-FG-40-2848	16,684	
Upper Colorado River Recovery	Natural Resources	15.504	09-FG-40-2849	3,761	
Upper Colorado River Recovery	Natural Resources	15.504	09-FG-40-2850	165,591	
Upper Colorado River Recovery	Natural Resources	15.504	09-FG-40-2870	180,999	
Upper Colorado River Recovery	Natural Resources	15.504	09-FG-40-2871	53,661	
Upper Colorado River Recovery	Natural Resources	15.504	09-FG-40-2904	8,588	
Upper Colorado River Recovery	Natural Resources	15.504	09-FG-40-2908	15,322	
Upper Colorado River Recovery	Natural Resources	15.504	09-FG-40-2899	14,737	
Upper Colorado River Recovery	Natural Resources	15.504	09-FG-40-2902	35,391	
(FW) Sport Fish Restoration Program	Natural Resources	15.605	VARIOUS	5,196,248	
(FW) Wildlife Restoration	Natural Resources	15.611	VARIOUS	5,256,189	
Local Endangered Species Act	Natural Resources	15.615	VARIOUS	543,377	403,796
Landowner Incentive	Natural Resources	15.633	VARIOUS	274,927	
State Wildlife Grants	Natural Resources	15.634	VARIOUS	799,431	
USFWS Cooperative Agreements	Natural Resources	15.642	VARIOUS	789,379	
Avian Influenza	Natural Resources	N/A	VARIOUS	12,228	
Farm Bill Biologists	Natural Resources	N/A	VARIOUS	71,578	
Watershed Restoration	Natural Resources	N/A	68-8D43-6-16	141,996	
Chronic Wasting Disease	Natural Resources	N/A	06-9749-1396-CA	188,524	
Restoration of San Rafael River	Natural Resources	N/A	728D430818Q	210,085	
Database Update	Natural Resources	N/A	VARIOUS	618	
Lakeside Mtn/Puddle Valley Restoration	Natural Resources	N/A	VARIOUS	21,374	
Bat Database	Natural Resources	N/A	VARIOUS	47,218	
Desert Tortoise	Natural Resources	N/A	F1590070005	388	
Spinedace	Natural Resources	N/A	CA159002001	3,000	
Sheep Flights	Natural Resources	N/A	H1341050201	61,809	
Bureau of Land Management	Natural Resources	N/A	VARIOUS	2,760,208	
Strawberry Restoration	Natural Resources	N/A	CD98870603	203,500	
Subtotal – Division of Wildlife Resources				20,486,345	
Subtotal – Department of Natural Resources				38,591,997	3,087,201

* 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, 2010

Grant Name	State Agency	Federal Catalog#	Federal Award/Contract #	Expenditures	Pass-Through
PUBLIC SAFETY, DEPARTMENT OF					
Public Safety Interoperable Communication	Public Safety	11.555	GSH70026	2,405,784	2,405,784
Enforcing Underage Drinking Laws Program	Public Safety	16.727	VARIOUS	305,973	235,717
Forensic DNA Capacity Enhancement Prgm.	Public Safety	16.741	VARIOUS	170,228	
Forensic Science Improvement Grant	Public Safety	16.742	VARIOUS	205,093	
Offender / Arrestee DNA Backlog Reduction	Public Safety	16.748	09DNBXK022	5,245	
(HS) State and Community Highway Safety	Public Safety	20.600	VARIOUS	1,940,376	735,686
(HS) Alcohol Traffic Sfty & Drunk Driving Previ	Public Safety	20.601	VARIOUS	1,051,463	265,079
(HS) Occupant Protection	Public Safety	20.602	VARIOUS	290,406	205,440
(HS) Safety Belt Performance Grant	Public Safety	20.609	VARIOUS	948,372	381,245
(HS) State Traffic Safety Info System Improve	Public Safety	20.610	VARIOUS	443,989	133,500
(HS) Incentive Prgm to Prohibit Racial Profilin	Public Safety	20.611	VARIOUS	176,469	452
(HS) Incentive Program to Inc. Motorcyclist S.	Public Safety	20.612	VARIOUS	125,480	
(HS) Child Safety and Child Booster Seats	Public Safety	20.613	VARIOUS	113,439	59,707
Hazardous Materials Planning & Training	Public Safety	20.703	VARIOUS	230,467	108,730
Community Assistance Program	Public Safety	97.023	VARIOUS	103,142	
Disaster Grants–Public Assistance	Public Safety	97.036	FLD5, FLD6	(90,394)	(90,394)
Chemical Stockpile Emergency Preparedness	Public Safety	97.040	VARIOUS	8,364,167	6,723,028
Emergency Management Performance Grants	Public Safety	97.042	VARIOUS	3,555,402	1,235,588
Cooperating Technical Partners	Public Safety	97.045	VARIOUS	945,131	
Pre-Disaster Mitigation Competitive Grant	Public Safety	97.047	VARIOUS	738,065	543,318
Interoperable Emergency Communications	Public Safety	97.055	VARIOUS	229,721	87,403
(HSEC) Homeland Security Grant Program	Public Safety	97.067	VARIOUS	6,910,835	5,814,695
Map Modernization Management Support	Public Safety	97.070	EMDGR0846	70,262	
Buffer Zone Protection Plan	Public Safety	97.078	VARIOUS	442,081	426,333
Driver's License Security Grant Prgm (Real ID	Public Safety	97.089	VARIOUS	314,734	
Prevention Advocacy Resources & Data Exch	Public Safety	97.094	VARIOUS	4,016	2,000
Office of National Drug Control Programs	Public Safety	N/A	VARIOUS	653,881	
Subtotal – Department of Public Safety				30,653,827	19,273,311
PUBLIC SERVICE COMMISSION					
ARRA-State Broadband Data & Development	Public Service Comm+	11.558	49-50-M09054	375,173	
ARRA-Electricty Regulators Assistance	Public Service Comm	81.122	DE-OE0000131	38,827	
Subtotal – Public Service Commission				414,000	0
REGENTS, BOARD OF					
Administration					
Leveraging Educational Assist. Partnership	Board of Regents	84.069	N069A080044, N069B080039	530,964	
No Child Left Behind	Board of Regents	* 84.367	S367B060039A / 070039	583,847	
College Access Challenge Grant Program	Board of Regents	84.378	P378A080024	326,709	
Subtotal – Administration				1,441,520	
Student Loan Purchase Program					
Special Allowance Payments	Board of Regents	* 84.032	VARIOUS	(37,133,724)	
Federal Interest Subsidy Payments	Board of Regents	* 84.032	VARIOUS	24,400,819	
Subtotal – Student Loan Purchase Program				(12,732,905)	

* Major Programs, see Note 2.A.

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State of Utah
Schedule of Expenditures of Federal Awards by State Agency
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Grant Name	State Agency	Federal Catalog#	Federal Award/Contract #	Expenditures	Pass-Through
Student Loan Guarantee Program – Utah Higher Education Assistance					
Federal Reinsurance Received on Defaulted Loan Claims Paid				52,995,195	
Less Collection on Defaulted Loans Remitted to Department of Education				(5,620,837)	
Net Federal Reinsurance Received on Defaulted Loan Claims Paid	Board of Regents	* 84.032	VARIOUS	47,374,358	
Default Adversion Fee	Board of Regents	* 84.032	VARIOUS	450,639	
Account Maintenance Fee	Board of Regents	* 84.032	VARIOUS	1,552,382	
Loan Processing and Issuance Fee	Board of Regents	* 84.032	VARIOUS	1,925,119	
Subtotal – Student Loan Guarantee Program – Utah Higher Educati				51,302,498	
Subtotal – Board of Regents				40,011,113	0
SURPLUS PROPERTY, DIVISION OF					
Federal Property Assistance	Surplus Property	39.003	VARIOUS	131,230	
Subtotal – Division of Surplus Property				131,230	0
TAX COMMISSION					
Oil and Gas Leases	Tax Commission	N/A	1435-02-04-CA-40464	475,179	
Motor Fuel Evasion	Tax Commission	N/A	TCP 2007 (4)	5,120	
Odometer Fraud	Tax Commission	N/A	DTNH22-05-H-01403	3,073	
Federal Revenue Sharing Agreement	Tax Commission	N/A	UTUTCV160	6,762	
Subtotal – Tax Commission				490,134	0
TECHNOLOGY SERVICES, DEPARTMENT OF					
Utah Transportation Data Exchange Framewk	Technology Svcs.	15.809	G09AC00088	50,000	
Acquire Enhance Maintain Homeland Sec Dat	Technology Svcs.	15.808	G09AC00338	25,000	
Enhancement of Utah's PLSS Data	Technology Svcs.	N/A	JSA081035001	730,000	680,000
Subtotal – Department of Technology Services				805,000	680,000
TRANSPORTATION, DEPARTMENT OF					
Airport Improvement Program	UDOT	20.106	3-49-0000-08/DOT-FA08NM-10	159,846	
Airport Improvement Program	UDOT	20.106	3-49-0000-09/DOT-FA09NM-10	44,370	
Airport Improvement Program	UDOT	20.106	3-49-0000-10/DOT-FA09NM-11	31,605	
(HPC) Highway Planning & Construction	UDOT	* 20.205	Technology Deployment	33,004	
(HPC) Highway Planning & Construction	UDOT	* 20.205	STP Transferability	65,000	
(HPC) Highway Planning & Construction	UDOT	* 20.205	Highway Bridge Pgrm (Plus)	218,502	
(HPC) Highway Planning & Construction	UDOT	* 20.205	Supportive Services	156,132	
(HPC) Highway Planning & Construction	UDOT	* 20.205	Trans Com Sys Pres Pilot	969,141	
(HPC) Highway Planning & Construction	UDOT	* 20.205	Misc Hwy & Hwy Safety Pgr	2,592	
(HPC) Highway Planning & Construction	UDOT	* 20.205	Highway Demo Project	(3,410)	
(HPC) Highway Planning & Construction	UDOT	* 20.205	Emergency Relief	692,016	
(HPC) Highway Planning & Construction	UDOT	* 20.205	ITS Deployment-Metropol	13,881	
(HPC) Highway Planning & Construction	UDOT	* 20.205	Transp Assist Program	162,109	
(HPC) Highway Planning & Construction	UDOT	* 20.205	Equity Bonus Exempt Lim	1,358,307	
(HPC) Highway Planning & Construction	UDOT	* 20.205	Addl CA FR STS w/Ind Res	921,073	919,516
(HPC) Highway Planning & Construction	UDOT	* 20.205	Redistributed Certain Funds	2,248,991	
(HPC) Highway Planning & Construction	UDOT	* 20.205	Surface Transportation Proj	20,092	
(HPC) Highway Planning & Construction	UDOT	* 20.205	FTA Hwy Proj Tsf FHWA	789,129	25,404
(HPC) Highway Planning & Construction	UDOT	* 20.205	Scenic Byways	525,047	298,487

* Major Programs, see Note 2.A.

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State of Utah
Schedule of Expenditures of Federal Awards by State Agency
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Grant Name	State Agency	Federal Catalog#	Federal Award/Contract #	Expenditures	Pass-Through
(HPC) Highway Planning & Construction	UDOT	* 20.205	Minimum Guarantee	187,877	
(HPC) Highway Planning & Construction	UDOT	* 20.205	Sec 115 Unobl Bal Transf	31,777	
(HPC) Highway Planning & Construction	UDOT	* 20.205	High Priority Projects	933,002	
(HPC) Highway Planning & Construction	UDOT	* 20.205	Safe Routes to School	3,344,793	50,096
(HPC) Highway Planning & Construction	UDOT	* 20.205	Rail-Hwy Crossing Haz Eli	966,884	
(HPC) Highway Planning & Construction	UDOT	* 20.205	Metropolitan Planning	1,967,125	
(HPC) Highway Planning & Construction	UDOT	* 20.205	Interstate Maint Disc	583,247	
(HPC) Highway Planning & Construction	UDOT	* 20.205	Public Lands	2,092,398	118,250
(HPC) Highway Planning & Construction	UDOT	* 20.205	Grants Sup Plan Section 11	(5,184)	
(HPC) Highway Planning & Construction	UDOT	* 20.205	Transportation Imp Proj	9,651,984	
(HPC) Highway Planning & Construction	UDOT	* 20.205	Equity Bonus SP Limitation	13,689,536	
(HPC) Highway Planning & Construction	UDOT	* 20.205	Highway Plan and Researcl	7,685,205	4,825,903
(HPC) Highway Planning & Construction	UDOT	* 20.205	Congestion/Air Quality	7,917,872	
(HPC) Highway Planning & Construction	UDOT	* 20.205	HSIP Limiting Flexible	6,100,753	
(HPC) Highway Planning & Construction	UDOT	* 20.205	Bridge	11,114,315	
ARRA-(HPC) Highway Planning & Const.	UDOT	* 20.205	ARRA	162,249,642	213,503
(HPC) Highway Planning & Construction	UDOT	* 20.205	High Priority Projects 1702	33,479,520	389,923
(HPC) Highway Planning & Construction	UDOT	* 20.205	Interstate Maintenance	38,318,150	
(HPC) Highway Planning & Construction	UDOT	* 20.205	National Highway System	51,822,669	
(HPC) Highway Planning & Construction	UDOT	* 20.205	Surface Transportation Prgr	51,728,483	461,684
(HPC) Highway Planning & Construction	UDOT	* 20.205	Special Projects/Studies	267,597	
National Motor Carrier Safety	UDOT	20.218	MN09(491)	231,194	
National Motor Carrier Safety	UDOT	20.218	MN10(491)	63,468	
National Motor Carrier Safety	UDOT	20.218	MC09(491)	496,678	
National Motor Carrier Safety	UDOT	20.218	MC10(491)	1,014,387	
National Motor Carrier Safety	UDOT	20.218	MH09(491)	46,732	
Performance and Registration Inf Sys Mgt	UDOT	20.231	PZ09(491)	55,214	
Commercial Vehicle Info Systems & Networks	UDOT	20.237	IT07(491)	108,265	
ARRA-Formula Grants Other Than Urbanized	UDOT	20.509	UT-86-X001	421,481	322,890
Formula Grants Other Than Urbanized Areas	UDOT	20.509	UT-18-X025	51,023	51,023
Formula Grants Other Than Urbanized Areas	UDOT	20.509	UT-18-X027	2,157,186	1,673,339
Formula Grants Other Than Urbanized Areas	UDOT	20.509	UT-18-X028	1,674,369	1,583,630
Formula Grants Other Than Urbanized Areas	UDOT	20.509	UT-18-X026	2,127,366	2,113,649
(TSP) Capital Asst. Elderly with Disabilities	UDOT	20.513	UT-16-X002	50,722	
(TSP) Capital Asst. Elderly with Disabilities	UDOT	20.513	UT-16-X003	26,318	
(TSP) Job Access Reverse Commute	UDOT	20.516	UT-37-X001	204,523	204,345
(TSP) New Freedom Program	UDOT	20.521	UT-57-X001	122,313	112,657
(HS) State and Community Highway Safety	UDOT	20.600	OP Mot Veh/Intox-NHTSA	31,451	
(HS) State and Community Highway Safety	UDOT	20.600	NHTSA Grants Sfty Blts Trf	401,138	
Pass-Through From Non-State Entities:					
Road Maintenance Indian Roads — Duchesne County, Utah	UDOT	15.033	1544(001)	544	
Subtotal – Department of Transportation				421,819,444	13,364,299
VETERAN'S AFFAIRS. DEPARTMENT OF					
ARRA-Veterans Nursing Home – Ogden	Veteran's Affairs	64.005	49-002	12,732,973	
Veterans State Nursing Home – Ogden	Veteran's Affairs	64.015	Various	49,236	
Veterans State Nursing Home Care	Veteran's Affairs	64.015	N0624	2,685,292	
State Approving Agency	Veteran's Affairs	N/A	V101 (223C) P-5059	161,677	
Subtotal – Department of Veteran's Affairs				15,629,178	0
WORKFORCE SERVICES, DEPARTMENT OF					
ARRA-(SNAP) SNAP – SSI Cash Out	Workforce Services	* 10.551	2009ID281143, 2010ID281143	624,108	
(SNAP) SNAP – SSI Cash Out	Workforce Services	* 10.551	2009IS601843, 2010IS601843	2,655,641	
(SNAP) SNAP – Benefits	Workforce Services	* 10.551	8006449S6008, 8016499S6008	349,759,392	
(SNAP) SNAP – Emp/Train 100%	Workforce Services	* 10.561	VARIOUS	1,158,830	
(SNAP) SNAP – State Exchange	Workforce Services	* 10.561	2010IS803643, 2009IS803643	6,453	

* Major Programs, see Note 2.A.

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State of Utah
Schedule of Expenditures of Federal Awards by State Agency
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Grant Name	State Agency	Federal Catalog#	Federal Award/Contract #	Expenditures	Pass-Through
(SNAP) SNAP – Emp/Train 50% Partici.	Workforce Services	* 10.561	VARIOUS	328,700	
(SNAP) SNAP – Emp/Train 50%	Workforce Services	* 10.561	2010IS251943, 2009IS251943	534,501	
ARRA-(SNAP) SNAP – Administration	Workforce Services	* 10.561	2010I250343, 2009ID250343	693,212	
(SNAP) SNAP – Administration	Workforce Services	* 10.561	2009IS251443, 2010IS251443/IQ270	24,154,035	
SNAP Application Outreach Contract	Workforce Services	10.580	2007IS603121	92,774	
Bureau of Labor Statistics – MLS	Workforce Services	17.002	91250	62,796	
Bureau of Labor Statistics – LAUS	Workforce Services	17.002	91220	99,881	
Bureau of Labor Statistics – CES	Workforce Services	17.002	91210	194,190	
Bureau of Labor Statistics – OES	Workforce Services	17.002	91230	239,837	
ES 202	Workforce Services	17.002	91240	330,608	
ES 202 AAMC	Workforce Services	17.002	91360	1,175,224	
(ES) ALCATS Project Reporting	Workforce Services	* 17.207	T- MI186234Z	7,538	
(ES) Wagner/Peyser Employment Services	Workforce Services	* 17.207	REED ACT	223,962	
(ES) One Stope LMI State Admin.	Workforce Services	* 17.207	T-ES192327K, T-ES175912Z	248,390	
ARRA-(ES) Wagner/Peyser Stimulus Other	Workforce Services	* 17.207	ES175915X, ES175915Z	2,799,873	
ARRA-(ES) Wagner/Peyser Stimulus Tech.	Workforce Services	* 17.207	T-ES175915X	407,206	
(ES) ES Retirement (Trust)	Workforce Services	* 17.207	ES17591WQ	742,891	
(ES) Wagner/Peyser Employment Services	Workforce Services	* 17.207	ES175912X, ES16244YS0	5,776,634	
Unemployment Insurance Operations	Workforce Services	* 17.225	VARIOUS	26,711,961	
ARRA-CUBS Programming Stimulus	Workforce Services	* 17.225	T-UI180506T0	209,254	
Trade Readjustment Allowance Benefits	Workforce Services	* 17.225	UI180504X0/UI1196129D	1,718,142	
Unemployment Insurance Extended Benefits	Workforce Services	* 17.225	T-UI180504P0, T-UI180508UO	1,487,610	
ARRA-Emergency Unemp Comp (EEUC)	Workforce Services	* 17.225	EEUC	195,406,836	
ARRA-Additional Unemp Comp (FAUC)	Workforce Services	* 17.225	FAUC	64,209,323	
Emergency Unemp Comp (EEUC)	Workforce Services	* 17.225	EUCA	142,759,829	
Temporary Extended Unemployment Comp	Workforce Services	* 17.225	TEUC	(27,533)	
Extended Benefits	Workforce Services	* 17.225	EB	192,092	
Unemployment Insurance Benefits	Workforce Services	* 17.225	REED ACT	41,304	
State Funded Unemployment Expenditures UI	Workforce Services	* 17.225	VARIOUS	468,525,823	
Trade TAA Program	Workforce Services	17.245	T-TA1178804H0, T-TA178804G	3,133,018	
Alternative TAA Program	Workforce Services	17.245	UI196129E0	176,466	
(WIA) Workforce Invest. Act Adult Program	Workforce Services	* 17.258	VARIOUS	2,834,022	
ARRA-(WIA) Workforce Invest. Act Adult Pgm	Workforce Services	* 17.258	AA171512J0	1,221,550	
(WIA) Workforce Invest. Act Youth Program	Workforce Services	* 17.259	AA171512F0, AA186716E0	4,350,685	1,551,058
ARRA-(WIA) Workforce Invest. Act Youth Pgn	Workforce Services	* 17.259	AA171515L0	3,747,996	
(WIA) Workforce Invest. Act Dislocated Worke	Workforce Services	* 17.260	VARIOUS	2,998,300	
(WIA) Health Ins. Tax Credit Operating Grant	Workforce Services	* 17.260	EM16999KJ0	181,759	
ARRA-(WIA) W. I. Act Dislocated Workers	Workforce Services	* 17.260	AA171515P0	2,045,751	
Disability Navigator Grant	Workforce Services	17.266	WI16094VO0	218,295	
Workforce Innovation Initiative	Workforce Services	17.268	WR-15545XP0	1,559,849	
Work Opportunity Tax Credit Program	Workforce Services	17.271	ES175914E	136,362	
Alien Labor Certification Non Ag 95	Workforce Services	17.273	ES175914Z	106,385	
Alien Labor Certification AG	Workforce Services	17.273	ES175914Z	55,303	
ARRA-State Energy Sector Grant	Workforce Services	17.275	GJ199135R0	8,178	
(ES) Disabled Veterans Outreach	Workforce Services	* 17.801	T-E9595082DV, T-DV19652D05	956,140	
(ES) Local Veterans Employment	Workforce Services	* 17.804	T-E9595082LV, T-DV19652L05	25,382	
(TANF) Temporary Assist for Needy Families	Workforce Services	* 93.558	G-07/08/09 02UTTANF	85,596,236	7,510,477
Refugee Social Services	Workforce Services	93.566	G-08AAUT8115	903,818	
Refugee Cash Medical Assistance	Workforce Services	93.566	G-09/10 AAUT8100	5,527,931	
(CC) Child Care Develop – Discretionary	Workforce Services	* 93.575	G-08/09/10 01UTCCDF	22,011,486	
Refugee Older Refugee Grant	Workforce Services	93.576	90RL013102, 90RL013101	70,252	
Refugee SCHOOL Impact Award	Workforce Services	93.576	G90ZE00 8902/03/05 & 00904	222,270	
Refugee Targeted Assistance	Workforce Services	93.584	G-06/07/08/09 TAUT1000	547,489	547,489
(CC) Child Care Develop – Mandatory/Match	Workforce Services	* 93.596	G-08/09/10 01UTCCDF	21,760,391	
ARRA-(CC) Child Care Stimulus	Workforce Services	* 93.713	G-0901UTCCD7	9,568,937	
Title XX Social Services Block Grant–Basic	Workforce Services	93.667	G-09UTSOSR	15,000	
Subtotal – Department of Workforce Services				1,463,530,568	9,609,024
Subtotal – Primary Government				4,567,789,773	769,654,571

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State of Utah
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Grant Name	State Agency	Federal Catalog#	Federal Award/Contract #	Expenditures	Pass-Through
COMPONENT UNITS - COLLEGE AND UNIVE					
UTAH COLLEGE OF APPLIED TECHNOLOGY					
Bridgerland Applied Technology College					
(SFA) Pell Grant Program	Bridgerland ATC	* 84.063	P063P093761	953,846	
Subtotal – Bridgerland Applied Technology College				953,846	
Davis Applied Technology College					
Community-Based Job Training Grant	Davis ATC	17.269	CB-17304-08-60-A-49	888,312	
(SFA) Supp. Educ. Opportunity Grants	Davis ATC	* 84.007	P007A097112	38,519	
(SFA) Federal Work Study Program	Davis ATC	* 84.033	P033A097112	14,926	
(SFA) Pell Grant Program	Davis ATC	* 84.063	P063P093839	1,147,408	
(SFA) Academic Competitiveness Grants	Davis ATC	* 84.375	P375A093839	3,950	
AmeriCorps Education Award	Davis ATC	94.006	VARIOUS	4,450	
Subtotal – Davis Applied Technology College				2,097,565	
Dixie Applied Technology College					
(SFA) Pell Grant Program	Dixie ATC	* 84.063	P063P096204	145,115	
Advanced Manufacturing Consortium	Dixie ATC	N/A	CB182560960A49	472,908	
Subtotal – Dixie Applied Technology College				618,023	
Mountainland Applied Technology College					
(SFA) Supp. Educ. Opportunity Grants	Mountainland ATC	* 84.007	P007A095818	5,976	
(SFA) Pell Grant Program	Mountainland ATC	* 84.063	P063P095818	410,452	
Subtotal – Mountainland Applied Technology College				416,428	
Ogden-Weber Applied Technology College					
IT Grant	Ogden/Weber ATC	17.269	HG-18175-09-60-A-49	145,128	
Welding Grant	Ogden/Weber ATC	17.269	CB-18245-90-60-A-49	436,728	
(SFA) Supp. Educ. Opportunity Grants	Ogden/Weber ATC	* 84.007	P007A096314	66,932	
(SFA) Federal Work Study Program	Ogden/Weber ATC	* 84.033	P033A096314	63,968	
(SFA) Pell Grant Program	Ogden/Weber ATC	* 84.063	P063P094239	1,499,905	
(SFA) Academic Competitiveness Grants	Ogden/Weber ATC	* 84.375	P375A094239	375	
Subtotal – Ogden-Weber Applied Technology College				2,213,036	
Southwest Applied Technology College					
ASAP Renewable Energy Grant	Southwest ATC	81.087	DE-EE0000541	29,244	
(SFA) Pell Grant Program	Southwest ATC	* 84.063	P063P095928	197,321	
Subtotal – Uintah Basin Applied Technology College				226,565	

* 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, 2010

Grant Name	State Agency	Federal Catalog#	Federal Award/Contract #	Expenditures	Pass-Through
Uintah Basin Applied Technology College					
(SFA) Pell Grant Program	Uintah Basin ATC	* 84.063	P063P093427	200,766	
Subtotal – Uintah Basin Applied Technology College				200,766	
Subtotal – Utah College of Applied Technology				6,726,229	0
DIXIE COLLEGE					
Non-Research Grants					
(SFA) Supp. Educ. Opportunity Grants	Dixie College	* 84.007	P007A094194	107,712	
(SFA) Federal Work Study Program	Dixie College	* 84.033	P033A094194	180,173	
(TRIO) Student Support Services	Dixie College	84.042	P042A050119	329,685	
(TRIO) Talent Search	Dixie College	84.044	P044A070343	418,152	
(TRIO) Upward Bound	Dixie College	84.047	P047A080310	316,557	
(SFA) Pell Grant Program	Dixie College	* 84.063	VARIOUS	14,586,698	
Rural Entrepreneurship Excellance	Dixie College	84.116	P116Z090089	34,053	
(SFA) Academic Competitiveness Grants	Dixie College	* 84.375	P375A092346	144,065	
(SFA) National SMART Grants	Dixie College	* 84.376	P376S092346	331,000	
Scholastic Reward for Talented Low Income	Dixie College	N/A	0630985	81,131	
Veteran's Administration Allowance	Dixie College	N/A	VARIOUS	538	
Research Grants					
(R&D) Strategy for Heliophysics Division	Dixie College	* N/A	NNX08AK64G	16,729	
(R&D) Timed / GUVI Mission	Dixie College	* N/A	NNG08EN73P	1,623	
(R&D) GUVI MO&DA Extended Mission	Dixie College	* N/A	NNX09AC48G	98,324	39,911
Subtotal – Dixie College				16,646,440	39,911
EASTERN UTAH, COLLEGE OF					
Community-Based Job Training	CEU	17.269	CB159760760A49	280,752	
Mine Safety and Health Administration	CEU	17.600	VARIOUS	129,356	
(SFA) Supp. Educ. Opportunity Grants	CEU	* 84.007	P007A094192	53,630	
Endowment Challenge Grant	CEU	84.031	P0131G10013	322,764	
(SFA) Federal Work Study Program	CEU	* 84.033	P033A094192	42,236	
(TRIO) Student Support Services–Price	CEU	84.042	P042A050297	276,352	
(TRIO) Student Support Services–San Juan	CEU	84.042	P042A060026	369,839	
(TRIO) Talent Search	CEU	84.044	P044A060589	401,923	
(TRIO) Upward Bound–Price	CEU	84.047	P047A070409	251,345	
(TRIO) Upward Bound–San Juan	CEU	84.047	P047A050427	400,019	
(SFA) Pell Grant Program	CEU	* 84.063	P063P092350	3,208,011	
(SFA) Academic Competitiveness Grants	CEU	* 84.375	P375A092350	3,175	
Nursing Workforce Diversity	CEU	93.178	5D19HP07221-01	27,587	
Rural Utilities Service	CEU	N/A	Utah 707-A16	17,727	
Small Business Development Centers	CEU	N/A	VARIOUS	139,360	
Subtotal – College of Eastern Utah				5,924,076	0
SALT LAKE COMMUNITY COLLEGE					
Community Based Job Training Grants	SLCC	17.269	CB-15982-07-60-A-49	904,399	601,583
ARRA-Youthbuild	SLCC	17.274	YB-18986-09-60-A-49	260,754	
Commercial Motor Vehicle Operator Training	SLCC	20.235	DT-09-49-35-G-000000	68,913	
Education and Human Resources	SLCC	47.076	DUE-0856770	168,742	
Small Business Development Centers	SLCC	59.037	VARIOUS	797,351	
ARRA-Energy Efficiency & Renewable Info	SLCC	81.117	EDE-EE002090	203,420	
(SFA) Supp. Educ. Opportunity Grants	SLCC	* 84.007	P007A094220	295,415	
(SFA) Federal Work Study Program	SLCC	* 84.033	P033A094220	415,300	
(SFA) Perkins Loan Cancellations	CEU	* 84.037	VARIOUS	133,397	

* 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, 2010

Grant Name	State Agency	Federal Catalog#	Federal Award/Contract #	Expenditures	Pass-Through
(TRIO) Student Support Services	SLCC	84.042	P042A060409	344,248	
(TRIO) Talent Search	SLCC	84.044	P044A070418	242,459	
(SFA) Pell Grant Program	SLCC	* 84.063	VARIOUS	31,187,607	
Improvement of Postsecondary Education	SLCC	84.116	P116Z080226	98,540	
Child Care Access Means Parents in School	SLCC	84.335	P335A090046	98,524	
(SFA) Academic Competitiveness Grants	SLCC	* 84.375	P375A092605	236,312	
Learn and Serve America – Higher Education	SLCC	94.005	AACC-SL-2006-11	14,000	
Planning and Program Development	SLCC	94.007	VARIOUS	230,426	
Volunteers in Service to America	SLCC	94.013	09RVPUT008	5,000	
Pass-Through From Non-State Entities:					
Academic Exchange Pgms Undergrad — Kirkwood Community College	SLCC	19.009	SLC94660-67025	3,064	
Learn and Serve America Higher Ed — Colorado Campus Compact	SLCC	94.005	VARIOUS	14,900	
Subtotal – Salt Lake Community College				35,722,771	601,583
SNOW COLLEGE					
USDA Rural Business Enterprise Grant	Snow College	10.769	VARIOUS	60,000	
Small Business Development Center	Snow College	59.037	VARIOUS	54,000	
(SFA) Supp. Educ. Opportunity Grants	Snow College	* 84.007	P007A094212	82,143	
(SFA) Federal Work Study Program	Snow College	* 84.033	P033A094212	94,722	
(SFA) Perkins Loan Program	Snow College	* 84.038	P038A094212	11,948	
(TRIO) Student Support Services	Snow College	84.042	P042A050435	369,242	
(TRIO) Upward Bound	Snow College	84.047	VARIOUS	354,132	
(SFA) Pell Grant Program	Snow College	* 84.063	P063P092353	4,641,058	
(SFA) Academic Competitiveness Grants	Snow College	* 84.375	VARIOUS	57,275	
Subtotal – Snow College				5,724,520	0
SOUTHERN UTAH UNIVERSITY					
Rural Development Council	SUU	10.672	05-DG-1046000-055	36,689	
Wayside Exhibit Design	SUU	15.225	VARIOUS	3,791	
ARRA-GSENM WSA Protect and Rehab	SUU	15.225	VARIOUS	12,636	
Shakespeare	SUU	45.024	VARIOUS	25,000	
(SFA) Supp. Educ. Opportunity Grants	SUU	* 84.007	P007A094213	166,045	
(SFA) Federal Work Study Program	SUU	* 84.033	P033A094213	245,578	
(SFA) Perkins Loan Program	SUU	* 84.038	P038A094213	13,600	
(TRIO) Student Support Services	SUU	84.042	P042A060878	297,371	
(TRIO) Talent Search	SUU	84.044	P044A060385	309,876	
(TRIO) Upward Bound Program	SUU	84.047	P047A070318	354,006	
(SFA) Pell Grant Program	SUU	* 84.063	P063P092352	11,736,637	
Voyager - Postsecondary Education	SUU	84.116	VARIOUS	84,954	
Child Care Access Means Parents in School	SUU	84.335	VARIOUS	64,057	
(SFA) Academic Competitiveness Grants	SUU	* 84.375	P375A092352	26,950	
(SFA) National SMART Grants	SUU	* 84.376	P376S092352	608,670	
(HDST) Headstart Program	SUU	93.600	VARIOUS	3,819,411	
Forest Service Camp Ground 09-10	SUU	N/A	VARIOUS	6,478	
BLM Nevada	SUU	N/A	VARIOUS	18,008	
Partners in the Park – Cedar Breaks	SUU	N/A	VARIOUS	18,657	
CEBR/ZION GIS Data Collection	SUU	N/A	VARIOUS	1,516	
Physiology & Biology Evaluation of Springs	SUU	N/A	VARIOUS	7,491	
Bryce Canyon - GPS/GIS	SUU	N/A	VARIOUS	1,072	
CPCYPP: Youth Partnership Project - IIC	SUU	N/A	VARIOUS	110,190	
Sensitive Plant	SUU	N/A	VARIOUS	4,759	
CPCYIP: Career Internship Corps	SUU	N/A	VARIOUS	34,405	
Partners In The Park - Cedar Breaks	SUU	N/A	VARIOUS	11,428	
Vascular Plant Database	SUU	N/A	VARIOUS	10,134	

* 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, 2010

Grant Name	State Agency	Federal Catalog#	Federal Award/Contract #	Expenditures	Pass-Through
Bryce Canyon Soundscapes-2	SUU	N/A	VARIOUS	5,731	
NASA	SUU	N/A	VARIOUS	10,000	
Veterans Reporting	SUU	N/A	VARIOUS	1,572	
Repository	SUU	N/A	49-03-GP-353	9,308	
Subtotal – Southern Utah University				18,056,020	0
UTAH, UNIVERSITY OF					
Research Grants					
(R&D) Agricultural Research–Competitive	U OF U	* 10.206	VARIOUS	119,194	10,000
(R&D) Marine Fungi	U OF U	* 10.961	5831487040	2,208	
(R&D) CSTAR: High Impact Weather	U OF U	* 11.468	NA10NWS4680005	15	
(R&D) Wildfire Modeling	U OF U	* 11.609	60NANB7D6144	67,087	
(R&D) Basic and Applied Scientific Res.	U OF U	* 12.300	VARIOUS	630,896	
(R&D) Military Medical Research & Develop.	U OF U	* 12.420	VARIOUS	1,031,336	
(R&D) Basic Scientific Research	U OF U	* 12.431	VARIOUS	312,850	44,730
(R&D) Basic, Applied, and Advanced Res.	U OF U	* 12.630	VARIOUS	383,394	161,668
(R&D) Air Force Defense Research Sci.	U OF U	* 12.800	VARIOUS	1,104,196	783,871
(R&D) Unitary Representations	U OF U	* 12.901	H982301010176	14,035	
(R&D) Age of Dinosaurs	U OF U	* 15.224	L08AC14178JSA071004	33,752	
ARRA-(R&D) Great Basin Fire History	U OF U	* 15.231	L10AC20074	5,762	
(R&D) Conditions Near Mine Seals	U OF U	* 15.236	L09AC15960	19,277	
(R&D) Sherburne NWR	U OF U	* 15.650	30181AJ166	8,727	
(R&D) Liquefaction Maps, Phase IV	U OF U	* 15.807	07HQGR0021	6,202	
(R&D) Dust And Snowmelt In The West	U OF U	* 15.808	G09AC00305	19,740	
(R&D) Hogup Bar Quadrangle	U OF U	* 15.810	08HQAG0070	(96)	
ARRA-(R&D) Upgrading Seismo Network	U OF U	* 15.818	G10AC00041	63,318	
(R&D) Seismic And GPS Network	U OF U	* 15.818	G10AC00124	67,296	
(R&D) Engineering Grants	U OF U	* 47.041	VARIOUS	1,164,968	278,941
(R&D) Mathematical and Physical Sciences	U OF U	* 47.049	VARIOUS	7,261,651	176,164
(R&D) Geosciences	U OF U	* 47.050	VARIOUS	1,217,426	
(R&D) Computer and Information Science and Engineering	U OF U	* 47.070	VARIOUS	4,542,703	73,747
(R&D) Biological Sciences	U OF U	* 47.074	VARIOUS	2,416,119	80,145
(R&D) Social, Behavioral, and Economic Sciences	U OF U	* 47.075	VARIOUS	537,992	
(R&D) Education and Human Resources	U OF U	* 47.076	VARIOUS	138,132	
(R&D) Polar Programs	U OF U	* 47.078	VARIOUS	220,385	
(R&D) International Science and Engineering	U OF U	* 47.079	VARIOUS	29,650	
(R&D) Office of Cyberinfrastructure	U OF U	* 47.080	VARIOUS	220,707	
ARRA-(R&D) Trans-NSF Recovery Act R S	U OF U	* 47.082	VARIOUS	2,020,046	83,950
(R&D) Ingested Nanoparticles	U OF U	* 66.509	RD83333601	25,031	
(R&D) EAP Star Program	U OF U	* 66.509	RD83438601	50,066	
(R&D) Transport And Deposition Of Me	U OF U	* 66.510	X3833619010	4,621	
(R&D) Science Financial Assistance Prgm.	U OF U	* 81.049	VARIOUS	1,481,027	1,675
ARRA-(R&D) Renewable Energy R&D	U OF U	* 81.087	VARIOUS	166,479	
(R&D) Renewable Energy Research & Develo	U OF U	* 81.087	VARIOUS	1,068,595	250,160
(R&D) Fossil Energy Research and Develop	U OF U	* 81.089	VARIOUS	1,318,195	20,976
ARRA-(R&D) Industrial CCS Application	U OF U	* 81.134	VARIOUS	1,441,361	904,421
(R&D)(SFA) Federal Work Study Program	U OF U	* 84.033	P033A094217	207,393	
(R&D) Comm of Caring Elem Curric Dev	U OF U	* 84.116	P116Z090082	48,468	
(R&D) COE:Scientific Core	U OF U	* 93.061	5P01HK000030-03	532,566	238,143
(R&D) COE- Sci - Project	U OF U	* 93.065	1P01HK000069-01	738,443	100,790
(R&D) PC Ind Study	U OF U	* 93.103	1R01FD003553-01	73,293	4,867
(R&D) Biological Response to Environmental Health Hazards	U OF U	* 93.113	VARIOUS	493,487	
(R&D) Oral Diseases and Disorders Research	U OF U	* 93.121	VARIOUS	766,660	145,962
(R&D) Human Genome Research	U OF U	* 93.172	VARIOUS	1,422,794	252,828
(R&D) Research Related to Deafness and					

* Major Programs, see Note 2.A.

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State of Utah
Schedule of Expenditures of Federal Awards by State Agency
For the Year Ended June 30, 2010

Grant Name	State Agency	Federal Catalog#	Federal Award/Contract #	Expenditures	Pass-Through
Communication Disorders	U OF U	* 93.173	VARIOUS	3,121,122	464,893
(R&D) Pneumonia In Children	U OF U	* 93.185	1U18IP000303-01	357,701	
(R&D) Complementary & Alternative Medicine	U OF U	* 93.213	VARIOUS	746,021	39,044
(R&D) Healthcare Cost, Quality & Outcomes	U OF U	* 93.226	VARIOUS	859,401	171,219
(R&D) Neuro-Immune Mechanisms	U OF U	* 93.233	5R01HL086508-02	364,073	
(R&D) Mental Health Research Grants	U OF U	* 93.242	VARIOUS	2,113,683	269,175
(R&D) Commercial Truck Driver Injury	U OF U	* 93.262	5R01OH009155-03	281,370	38,897
(R&D) Drug Abuse Research Programs	U OF U	* 93.279	VARIOUS	3,078,954	202,659
(R&D) Investigations and Technical Asst.	U OF U	* 93.283	VARIOUS	642,082	110,480
(R&D) Technolog. Innovations to Improve Hlth	U OF U	* 93.286	VARIOUS	3,999,403	368,353
(R&D) Trans-NIH Research Support	U OF U	* 93.310	VARIOUS	1,144,457	
(R&D) Nursing Research	U OF U	* 93.361	VARIOUS	591,246	
(R&D) Research Infrastructure	U OF U	* 93.389	VARIOUS	5,315,882	114,157
(R&D) Cancer Cause and Prevention Res.	U OF U	* 93.393	VARIOUS	4,463,307	268,946
(R&D) Cancer Detection and Diagnosis	U OF U	* 93.394	VARIOUS	1,582,641	
(R&D) Cancer Treatment Research	U OF U	* 93.395	VARIOUS	3,731,493	398,458
(R&D) Cancer Biology Research	U OF U	* 93.396	VARIOUS	888,528	10,092
(R&D) Cancer Centers Support Grants	U OF U	* 93.397	5P30CA042014-20	44,553	
(R&D) Cancer Control	U OF U	* 93.399	VARIOUS	754,706	217,030
ARRA-(R&D) Trans-NIH Recovery Act R S	U OF U	* 93.701	VARIOUS	15,295,003	1,255,291
(R&D) Cancer Disparities Recruitment	U OF U	* 93.779	1A0CMS300067-01	1,016,078	581,204
(R&D) Heart and Vascular Diseases Res.	U OF U	* 93.837	VARIOUS	8,747,645	756,196
(R&D) Lung Diseases Research	U OF U	* 93.838	VARIOUS	1,263,088	175,356
(R&D) Blood Diseases and Resources	U OF U	* 93.839	VARIOUS	1,787,433	209,844
(R&D) Arthritis, Musculoskeletal and Skin Diseases Research	U OF U	* 93.846	VARIOUS	2,379,874	212,262
(R&D) Diabetes, Enocrinology & Metabolism	U OF U	* 93.847	VARIOUS	7,149,436	742,015
(R&D) Digestive Diseases and Nutrition	U OF U	* 93.848	VARIOUS	137,227	
(R&D) Kidney Diseases, Urology, Hematology	U OF U	* 93.849	VARIOUS	1,518,830	35,000
(R&D) Neurosciences and Neurological Dis.	U OF U	* 93.853	VARIOUS	5,938,649	645,385
(R&D) Allergy, Immunology, and Transplant	U OF U	* 93.855	VARIOUS	5,522,171	159,172
(R&D) Nucleosome Reorganizing	U OF U	* 93.859	2R01GM076242-05	56,921	
(R&D) Biomedical and Research Training	U OF U	* 93.859	VARIOUS	22,120,802	3,258,240
(R&D) Child Health & Human Development	U OF U	* 93.865	VARIOUS	11,065,387	2,960,126
(R&D) Aging Research	U OF U	* 93.866	VARIOUS	1,845,473	69,202
(R&D) Vision Research	U OF U	* 93.867	VARIOUS	7,748,491	909,338
(R&D) Medical Library Assistance	U OF U	* 93.879	VARIOUS	603,122	
(R&D) Creighton Model NFP Use	U OF U	* 93.974	1/5FPRPA006035-02-00	173,791	
(R&D) International Research	U OF U	* 93.989	VARIOUS	650,472	140,066
(R&D) Imass Intelligent Sensing System	U OF U	* 97.077	2009DN077ARI03802	283,597	179,689
(R&D) Fluorescent Sensing	U OF U	* 97.108	2009ST108LR0005	122,729	
(R&D) Department of Energy	U OF U	* N/A	VARIOUS	8,916,845	372,021
(R&D) Department of State	U OF U	* N/A	VARIOUS	23,184	
(R&D) Restenosis And Nano-Texturing	U OF U	* N/A	1R15HL089926-01	(6,745)	
(R&D) Fellow Russell M. Condie	U OF U	* N/A	0238733	13,626	
(R&D) Role of Ceramide In Obesity	U OF U	* N/A	1R15HL091493-01	30,924	
(R&D) Department of Health & Human Svcs.	U OF U	* N/A	VARIOUS	14,759,420	1,100,696
(R&D) Department of Commerce	U OF U	* N/A	VARIOUS	262,873	
(R&D) Lightweight Formal Methods	U OF U	* N/A	HR00110810013	(168)	
(R&D) Department of Defense	U OF U	* N/A	VARIOUS	2,997,025	553,575
(R&D) Department of Interior	U OF U	* N/A	VARIOUS	711,769	92,721
(R&D) Department of Transportation	U OF U	* N/A	VARIOUS	210,673	
(R&D) Counting and Recounting Procedures	U OF U	* N/A	E4019683EAC0552	7,450	
(R&D) Environmental Protection Agency	U OF U	* N/A	VARIOUS	88,439	
(R&D) Nat'l. Aeronautics & Space Admin.	U OF U	* N/A	VARIOUS	1,304,006	67,272
(R&D) Gromov-Witten Theory	U OF U	* N/A	DMS0901098	52,455	
(R&D) National Science Foundation	U OF U	* N/A	VARIOUS	2,150,238	1,070
(R&D) Smithsonian Institution	U OF U	* N/A	VARIOUS	19,698	
(R&D) Department of Agriculture	U OF U	* N/A	VARIOUS	219,380	
(R&D) Department of Veterans Affairs	U OF U	* N/A	VARIOUS	498,347	

* Major Programs, see Note 2.A.

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State of Utah
Schedule of Expenditures of Federal Awards by State Agency
For the Year Ended June 30, 2010

Grant Name	State Agency	Federal Catalog#	Federal Award/Contract #	Expenditures	Pass-Through
Non-Research Grants					
Joint Fire Science Program	U OF U	10.652	06CA11046000612JSFP063131	41,376	5,000
Public Telecommunications Facilities Plan	U OF U	11.550	VARIOUS	84,047	
KUEN Translator Digital Upgrade	U OF U	11.559	4909U90013/14	174,587	
ARRA-NTIA BTOP	U OF U	11.557	NT10BIX5570024	47,087	
Archaeological Research Design	U OF U	15.224	BCA072004001	758	
ARRA-Upgrading Seismic Monitoring	U OF U	15.807	G09AC00467	217,105	
Wasatch GPS Network	U OF U	15.807	G10AC00159	344	
CESU	U OF U	15.808	06HQAG0157	25,638	
Save Utah's Treasures	U OF U	15.904	ST0308002308	55,363	
UMNH Assistance	U OF U	15.929	Y1244040007	2,798,942	
Low Income Taxpayer Clinic-2	U OF U	21.008	VARIOUS	72,828	
National Endowment For The Art	U OF U	45.024	VARIOUS	100,672	
Native Voices	U OF U	45.164	GI5016910	532	
Works On Paper	U OF U	45.303	IC0507004207	9,886	
Utah Connecting To Collections	U OF U	45.312	LG4109002109	29,085	
Integrated Syst-Level Design	U OF U	47.041	EEC0431958	7,895	
Mathematical and Physical Sciences	U OF U	47.049	VARIOUS	486,983	
NSF Fellows J.M. Enk & R.M. Condie	U OF U	47.070	DGE0750758	23,444	
Biological Sciences	U OF U	47.074	VARIOUS	470,719	
Social, Behavioral, and Economic Sciences	U OF U	47.075	VARIOUS	104,630	
Education and Human Resources	U OF U	47.076	VARIOUS	957,507	59,495
Mathematical and Physical Sciences	U OF U	47.079	VARIOUS	37,971	
(SFA) Supp. Educ. Opportunity Grants	U OF U	* 84.007	P007A094217	522,537	
NRC Fellowships Program	U OF U	84.015	VARIOUS	472,305	
(SFA) Federal Work Study Program	U OF U	* 84.033	P033A094217	1,258,867	
(SFA) Perkins Loan Program	U OF U	* 84.038	P038A094217	315,162	
(TRIO) Student Support Services	U OF U	84.042	P042A050797	349,966	
(TRIO) Upward Bound	U OF U	84.047	P047A070615	394,251	
(SFA) Pell Grant Program	U OF U	* 84.063	VARIOUS	22,555,482	
Health Sciences Leap Expansion	U OF U	84.116	P116Z080324	46,816	
AISEP	U OF U	84.299	B299B050009	9,998	
Spec. Ed–Personnel Children w Disabilities	U OF U	84.325	VARIOUS	1,105,898	12,827
Child Care Access Means Parents in School	U OF U	84.335	P335A050094	71,290	
(SFA) Academic Competitiveness Grants	U OF U	* 84.375	P375A082349/092349	349,903	
(SFA) National SMART Grants	U OF U	* 84.376	P376S082349/092349	1,873,352	
(SFA) TEACH Grants	U OF U	* 84.379	P379T102349	13,000	
Utah ADRC	U OF U	93.048	90DR0029-01	68,711	
Innovations in Applied Public Health	U OF U	93.061	VARIOUS	169,172	
Utah Wins Asist 2010	U OF U	93.088	VARIOUS	624,987	184,075
Utah Model AHEC Program	U OF U	93.107	VARIOUS	221,277	160,122
Maternal and Child Health Consolidated	U OF U	93.110	VARIOUS	907,796	556,338
Emergency Medical Services for Children	U OF U	93.127	VARIOUS	2,700,668	
Deafness and Communication Disorders	U OF U	93.173	VARIOUS	208,532	
Complementary and Alternative Medicine	U OF U	93.213	VARIOUS	57,765	
Healthcare Costs, Quality and Outcomes	U OF U	93.226	VARIOUS	205,437	
Evaluation And Implementation	U OF U	93.240	1U01EH000453-01	78,283	
Regulation Of Synaptic Transmission	U OF U	93.242	5K99MH082109-02	43,998	
Projects of Regional & Natl. Significance	U OF U	93.243	VARIOUS	10,049	
Advanced Educational Nursing	U OF U	93.247	VARIOUS	703,314	
Poison Control	U OF U	93.253	VARIOUS	307,099	
ERC Training Grant	U OF U	93.262	VARIOUS	1,387,610	6,565
NFLP FCC 09/10	U OF U	93.264	E01HP13017	105,000	
Enhanced RN Credentials	U OF U	93.265	5D62HP01910-06	54,300	
Drug Abuse and Addiction Research Program	U OF U	93.279	VARIOUS	528,195	
Promoting Health	U OF U	93.281	7K08MH072381-05	170,266	
Enhancing ADDM	U OF U	93.283	1UR3DD000685-01	13,986	
Technological Innovations to Improve Health	U OF U	93.286	VARIOUS	149,431	
Nursing Traineeship	U OF U	93.358	2A10HP00083-09-00	12,532	
NRSA Lauri Linder	U OF U	93.361	5F31NR010175-02	4,701	

* 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, 2010

Grant Name	State Agency	Federal Catalog#	Federal Award/Contract #	Expenditures	Pass-Through
National Center for Research Resources	U OF U	93.389	VARIOUS	573,140	
Osteosarcomagenesis	U OF U	93.398	5K08CA138764-02	127,932	
Cancer Research Manpower	U OF U	93.398	VARIOUS	741,665	
Child Welfare Research Training	U OF U	93.648	VARIOUS	74,974	3,013
ARRA-(R&D) Trans-NIH Recovery Act R S	U OF U	* 93.701	VARIOUS	350,407	
Heart and Vascular Diseases Research	U OF U	93.837	VARIOUS	819,536	
Lung Disease	U OF U	93.838	VARIOUS	285,357	
National Research Service Awards	U OF U	93.847	VARIOUS	345,791	
IBD Susceptibility	U OF U	93.848	5K23DK069513-04	36,694	
Kidney Diseases, Urology and Hematology	U OF U	93.849	VARIOUS	580,807	
Neurosciences and Neurological Disorders	U OF U	93.853	VARIOUS	897,906	
Allergy, Immunology and Transplantation	U OF U	93.855	VARIOUS	131,392	
Biomedical Research and Training	U OF U	93.859	VARIOUS	486,680	48,867
Child Health and Human Development	U OF U	93.865	VARIOUS	2,176,523	570,910
Aging Research	U OF U	93.866	VARIOUS	179,715	
Medical Library Assistance	U OF U	93.879	VARIOUS	906,570	
Primary Care Training	U OF U	93.884	VARIOUS	92,354	
YEP: Hispanic Teen Moms And L	U OF U	93.910	1YEPMP090038-01-00	160,987	
Outpatient EIS Program	U OF U	93.918	5H76HA00470-13/14	682,019	
Dental Reimbursement Program	U OF U	93.924	IT22HA16716-01-00	10,376	
SPNS: Integrating Paper To Em	U OF U	93.928	1H97HA15306-01-00	47,141	
Adolescent Family Life Demonstation Projects	U OF U	93.995	5APHPA006020-04-00/05-00	367,891	
Sandia Engineering	U OF U	N/A	VARIOUS	22,135	
Department of State	U OF U	N/A	VARIOUS	6,606,997	
Department of Health and Human Services	U OF U	N/A	VARIOUS	3,937,328	1,848,427
Department of Commerce	U OF U	N/A	VARIOUS	130,502	
Department of Defense	U OF U	N/A	VARIOUS	678,521	(11,233)
Department of the Interior	U OF U	N/A	VARIOUS	1,034,568	
Department of Transportation	U OF U	N/A	VARIOUS	1,558,593	406,068
Dept. of Housing and Urban Development	U OF U	N/A	VARIOUS	297,952	
National Aeronautics and Space Admin.	U OF U	N/A	VARIOUS	1,005,081	643,131
National Endowment For The Humanities	U OF U	N/A	VARIOUS	189,923	
Institute of Museum and Library Services	U OF U	N/A	VARIOUS	155,988	
IGERT: Mathematical Biology	U OF U	N/A	DGE0217424	196,154	
VITA Grant 2009	U OF U	N/A	09VITA0125	4,967	
Department of Agiculture	U OF U	N/A	VARIOUS	121,733	
Department of Veterans Affairs	U OF U	N/A	VARIOUS	3,181,093	
Pass-Through From Non-State Entities: Research Grants					
(R&D) New Orf In Potyviridae Genome —					
Iowa State University	U OF U	* 10.206	4164362A	7,915	
(R&D) Mountain Snow Cover —					
University of California Santa	U OF U	* 12.300	KK8110	88,584	
(R&D) Military Medical Research & Devel —					
Indiana University	U OF U	* 12.420	W81XWH0810071	21,973	
Univ. of Alabama At Birmingham	U OF U	* 12.420	VARIOUS	135,295	
(R&D) Basic Scientific Reserach —					
University of Pittsburgh	U OF U	* 12.431	0700159	(1)	
University of California Davis	U OF U	* 12.431	4030864	26,784	
(R&D) Research and Technology Develop —					
Case Western Reserve University	U OF U	* 12.910	RES503663	487,668	
(R&D) Strong Ground Motions —					
University of California Santa	U OF U	* 15.807	KK9160G09AP00027	1,147	
(R&D) USGS Research & Data Collection —					
University of Arizona	U OF U	* 15.808	Y503165	86	
University of California Berk	U OF U	* 15.808	SA481010598PG	4,941	
(R&D) Car-Less Evacuation Planning —					
University Of New Orleans	U OF U	* 20.514	06458S6	16,434	

* Major Programs, see Note 2.A.

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State of Utah
Schedule of Expenditures of Federal Awards by State Agency
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Grant Name	State Agency	Federal Catalog#	Federal Award/Contract #	Expenditures	Pass-Through
(R&D) Aeronautics —					
Boise State University	U OF U	* 43.002	693G106247	(172)	
University of California Santa	U OF U	* 43.002	KK8109	17,223	
(R&D) Engineering Grants —					
University of Michigan	U OF U	* 47.041	F014268	33,537	
University of Texas at El Paso	U OF U	* 47.041	26100720	21,433	
(R&D) Mathematical & Physical Sciences —					
University of Colorado at Boulder	U OF U	* 47.049	0000067989	81,410	
University of Tennessee	U OF U	* 47.049	0R464900103	6	
Wayne State University	U OF U	* 47.049	WSU07080A2	28,253	
(R&D) Geosciences —					
Colorado State University	U OF U	* 47.050	G30456	78,964	
Oregon Health and Science University	U OF U	* 47.050	GSTCN001A7UTAH	90,164	
Oregon State University	U OF U	* 47.050	VARIOUS	128,069	
(R&D) Ci-Anndo-En: Infrastructure Fo —					
Northeastern University	U OF U	* 47.070	501847P1002650	13,457	
(R&D) Biological Sciences —					
University of Arizona	U OF U	* 47.074	VARIOUS	226,507	
University of Kansas	U OF U	* 47.074	VARIOUS	33,339	
University of Missouri-Columbi	U OF U	* 47.074	C000061002	165,839	
University of Southern Califor	U OF U	* 47.074	137255DBI0849977	14,641	
(R&D) Geometry Greatest Hits —					
Carnegie Mellon University	U OF U	* 47.075	1120627239497	19,880	
(R&D) NSDL Tns: Stem Education —					
Cornell University	U OF U	* 47.076	569069074	18,831	
(R&D) Collaborative Res.: Andrill —					
Ohio State University Research	U OF U	* 47.078	GRT0000346460006275	31,438	
(R&D) Maikop Series, Azerbaijan —					
US Civilian Research & Develop	U OF U	* 47.079	AZG22881BA07	2,350	
ARRA-(R&D) Trans-NSF Recovery Act R S —					
BBN Technologies Corporation	U OF U	* 47.082	VARIOUS	38,611	
University of Texas at Austin	U OF U	* 47.082	UTA09000731	75,961	
University of California Santa	U OF U	* 47.082	KK1011	45,747	
(R&D) Receiving Water Protection —					
Arizona State University	U OF U	* 66.034	05593	(129)	
(R&D) Receiving Water Protection —					
Colorado State University	U OF U	* 66.511	G59004	(331)	
(R&D) Fine Coal Filtration —					
Virginia Polytech Inst.	U OF U	* 81.003	CR19122D42923105NT42457	55,410	
(R&D) Materials For Energy Systems —					
University of South Carolina	U OF U	* 81.049	101725	109,987	
(R&D) Spin Coherence —					
Ohio State University Research	U OF U	* 81.086	P0RF01101905	36,065	
(R&D) Proton Conductors —					
Clemson University	U OF U	* 81.087	104975582192095335	76,872	
ARRA-(R&D) Renewable Energy R&D —					
Boise State University	U OF U	* 81.087	014G106215B	81,965	
Ruby Mountain Inc	U OF U	* 81.087	10015028	7,099	
(R&D) Fossil Energy Research & Develop. —					
New Mexico Institute Of Mining	U OF U	* 81.089	DSRP20	275,088	
New Mexico Tech	U OF U	* 81.089	DSWT20	128,469	
Stanford University	U OF U	* 81.089	24288290-46112-A	21,162	
University of Kentucky	U OF U	* 81.089	46900105504	185,752	
Virginia Polytechnic Institute	U OF U	* 81.089	CR19122C429231	2,275	
(R&D) Family Genetics Education —					
March of Dimes Birth Defects Found	U OF U	* 93.110	6U33MC00157	88,978	
(R&D) Environmental Health —					
Boston University	U OF U	* 93.113	RA207675NGM	52,620	
University Of Cincinnati	U OF U	* 93.113	C0EUS006413	23,835	

* Major Programs, see Note 2.A.

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State of Utah
Schedule of Expenditures of Federal Awards by State Agency
For the Year Ended June 30, 2010

Grant Name	State Agency	Federal Catalog#	Federal Award/Contract #	Expenditures	Pass-Through
(R&D) Transcriptional Signatures —					
Univ of Texas Southwestern Med	U OF U	* 93.127	GM0801114	(1,562)	
(R&D) Clinical Decision Rules For ID —					
University of California Davis	U OF U	* 93.136	VARIOUS	155,336	
(R&D) Human Genome Research —					
Jackson Laboratory	U OF U	* 93.172	VARIOUS	112,669	
University of Southern California	U OF U	* 93.172	139311	36,455	
(R&D) Deafness & Communication Dis —					
Mount Sinai School of Medicine	U OF U	* 93.173	025500714609	(9,568)	
National Center for Voice and	U OF U	* 93.173	657005SUBT	4,759	
Ohio State University Research	U OF U	* 93.173	60005617	1,794	
Univ of Texas Southwestern Med	U OF U	* 93.173	GM0100305	67,228	
University of Wisconsin-Madison	U OF U	* 93.173	L332290	101,147	
(R&D) Advanced Sleep Phase Syndrome —					
Univ of California San Francisco	U OF U	* 93.233	VARIOUS	66,387	
(R&D) Mental Health Research Grants —					
Boston University	U OF U	* 93.242	VARIOUS	157,326	
Miriam Hospital	U OF U	* 93.242	7109287	161,738	
Univ of North Carolina Chapel Hill	U OF U	* 93.242	551136	99,324	
(R&D) SAMHS Projects of Regional & Natl —					
University of Arkansas	U OF U	* 93.243	31709	1,277	
University of Nevada Reno	U OF U	* 93.243	UNR0968	6,094	
(R&D) Occupational Safety and Health —					
University of Alaska Fairbanks	U OF U	* 93.262	UAF100038P0FP00692	6,840	
University of Missouri-Rolla	U OF U	* 93.262	0002782101	81,120	
University of Wisconsin-Milwau	U OF U	* 93.262	K083640	84,965	
ARRA-(R&D) Tractor Related Fall Injuries —					
Colorado State University	U OF U	* 93.262	4531-1	8,541	
(R&D) Darnet Super Node —					
University of Colorado at Denver	U OF U	* 93.266	FY09219009	70,947	
(R&D) Drug Abuse and Addiction —					
Barrow Neurological Institute	U OF U	* 93.279	1031216	80,670	
North Carolina State University	U OF U	* 93.279	551257	123,926	
Univ of North Carolina At Chapel Hill	U OF U	* 93.279	551257	57,164	
University of Kentucky	U OF U	* 93.279	304806260007259	(91)	
(R&D) CDC Investigations & Technical A —					
The Resh Inst At Nationwide Ch	U OF U	* 93.283	554208	160,658	
University of Colorado at Denver	U OF U	* 93.283	FY10206002MM10400808	33,499	
(R&D) Tech Innovations to Improve Human —					
Brigham & Womens Hospital	U OF U	* 93.286	VARIOUS	317,429	
Cleveland Clinic Foundation	U OF U	* 93.286	VARIOUS	56,752	
University of Louisville	U OF U	* 93.286	080263	66,161	
(R&D) Nursing Research —					
Columbia University	U OF U	* 93.361	532451	16,546	
Qcmetrix Inc	U OF U	* 93.361	VARIOUS	25,930	
(R&D) National Ctr for Research Resources —					
Cornell University	U OF U	* 93.389	VARIOUS	101,793	
Univ of California Los Angeles	U OF U	* 93.389	1580GFD853AMENDR	86,978	
(R&D) Cancer Cause & Prevention Res —					
Fred Hutchinson Cancer Research	U OF U	* 93.393	VARIOUS	110,599	
Kaiser Permanente	U OF U	* 93.393	VARIOUS	57,434	
Mayo Clinic Rochester	U OF U	* 93.393	VARIOUS	168,533	
(R&D) Breast Cancer Classification —					
Washington University In St Louis	U OF U	* 93.394	WU1046PONO2910951A	620,848	
(R&D) Cancer Treatement Research —					
Mount Sinai School of Medicine	U OF U	* 93.395	025474634609	301,438	
National Childhood Cancer Foun	U OF U	* 93.395	VARIOUS	17,639	
University of Arizona	U OF U	* 93.395	Y483301	9,723	
(R&D) Mouse Models Of Human Breast —					
Baylor College of Medicine	U OF U	* 93.396	VARIOUS	31,362	

* Major Programs, see Note 2.A.

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State of Utah
Schedule of Expenditures of Federal Awards by State Agency
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Grant Name	State Agency	Federal Catalog#	Federal Award/Contract #	Expenditures	Pass-Through
(R&D) Prostate Cancer Susceptibility —					
Johns Hopkins Hospital	U OF U	* 93.399	VARIOUS	126,492	
(R&D) Nociceptors in Persistent Pain —					
University of Pittsburgh	U OF U	* 93.583	1113521	55,483	
(R&D) Trans-NIH Recovery Act Research —					
Cincinnati Childrens Hospital	U OF U	* 93.701	VARIOUS	2,685	
San Francisco State University	U OF U	* 93.701	S994502P04200900264	15,127	
ARRA-(R&D) Trans-NIH Recovery Act R S —					
Albert Einstein Medical Center	U OF U	* 93.701	R01CA140467-01	17,278	
Brigham & Womens Hospital	U OF U	* 93.701	104963	18,867	
Cincinnati Childrens Hospital	U OF U	* 93.701	105792	131	
Duke University	U OF U	* 93.701	165191UNIV0FUTAH	34,048	
Fred Hutchinson Cancer Researc	U OF U	* 93.701	VARIOUS	49,979	
Lajolla Institute For Allrgy	U OF U	* 93.701	21170-39-334	9,800	
Mayo Clinic Rochester	U OF U	* 93.701	3U01CA118444-04S1	71,007	
Northern California Inst Resh	U OF U	* 93.701	1459	71,108	
University Of Californa San Fr	U OF U	* 93.701	1441005	28,972	
University Of Chicago	U OF U	* 93.701	40596	228,250	
University Of Massachusetts	U OF U	* 93.701	6113498RFS900166	98,446	
University Of Pennsylvania	U OF U	* 93.701	553406B	70,056	
University Of Rochester	U OF U	* 93.701	100022N	23,752	
University Of Texas At Austin	U OF U	* 93.701	UTA09-000946	34,339	
(R&D) Cardiovascular Diseases Research —					
Brigham & Womens Hospital	U OF U	* 93.837	VARIOUS	399,244	
Duke Clinical Research Institu	U OF U	* 93.837	VARIOUS	27,328	8,505
New England Research Institute	U OF U	* 93.837	HL068270	58,951	
University of California Davis	U OF U	* 93.837	SUB07001197	117,819	
Univer. of California Los Angeles	U OF U	* 93.837	VARIOUS	49,826	
Univer. of California Los Angeles	U OF U	* 93.837	1553GKC907	146,659	
(R&D) Lung Diseases Research —					
Oregon State University	U OF U	* 93.838	P0221AA	(24)	
University of California San Diego	U OF U	* 93.838	10294118	400,792	
(R&D) Blood Diseases and Resources —					
Dartmouth College	U OF U	* 93.839	5310095700	13,358	
Howard University	U OF U	* 93.839	0004834H062143	90,628	
National Childhood Cancer Foun	U OF U	* 93.839	VARIOUS	30,830	
University of Pennsylvania	U OF U	* 93.839	551600	31,800	
University of Vermont	U OF U	* 93.839	20560	44,567	
National Childhood Cancer Foundation	U OF U	* 93.839	RIDER0501	3,236	
(R&D) Arthritis, Musculoskeletal & Skin Dis—					
Childrens Hospital Reg. Med	U OF U	* 93.846	413820230301	39,682	
Hospital For Special Surgery	U OF U	* 93.846	VARIOUS	84,349	
University of Iowa	U OF U	* 93.846	1000560264	77,043	
University of Pittsburgh	U OF U	* 93.846	1087141	(30)	
(R&D) Diabetes, Digestive, & Kidney Dis —					
George Washington University	U OF U	* 93.847	223018CCLS20399F	84,164	
Harvard University	U OF U	* 93.847	SUB2DK073843MUSEN	21,488	
Johns Hopkins University	U OF U	* 93.847	2000857375	10,233	
Lajolla Institute For Allrgy &	U OF U	* 93.847	2256939334	97,825	
Mount Sinai School of Medicine	U OF U	* 93.847	025538314609	53,585	
Oregon Health & Science Univer	U OF U	* 93.847	GPRC00739AU	158,449	
University of Arkansas	U OF U	* 93.847	ARIA1443302	5,795	
University of Colorado At Denver	U OF U	* 93.847	FY10269001	16,997	
University of Pennsylvania	U OF U	* 93.847	552021	4,877	
University of Tx Sw Medcl Ctr	U OF U	* 93.847	GM0701230	440,394	
Vanderbilt University	U OF U	* 93.847	VARIOUS	347,293	
Wake Forest University	U OF U	* 93.847	VARIOUS	92,690	
Washington University St Louis	U OF U	* 93.847	WU1071	345,687	

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State of Utah
Schedule of Expenditures of Federal Awards by State Agency
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Grant Name	State Agency	Federal Catalog#	Federal Award/Contract #	Expenditures	Pass-Through
(R&D) Extramural Nuerosciences Disorders—					
Childrens Hospital Philadelphia	U OF U	* 93.853	207320305	7,962	
Mount Sinai School of Medicine	U OF U	* 93.853	COMBIRX69244P0SM9154	73,267	
Northwestern University	U OF U	* 93.853	1R01NS05236901A2	107,509	
Rutgers University	U OF U	* 93.853	1943P0S597938	94,720	
The Resh Inst At Nationwide Ch	U OF U	* 93.853	VARIOUS	44,576	
Tourette Syndrome Association	U OF U	* 93.853	N0NE	263,713	
Univ of North Carolina At Chap	U OF U	* 93.853	550577	86,048	
University of California Davis	U OF U	* 93.853	SUB014087UU	(4,507)	
Univer of California Los Angeles	U OF U	* 93.853	1760GKB027	162,635	
University of Florida	U OF U	* 93.853	UF07066	1,196	
University of Texas San Antonio	U OF U	* 93.853	161423UU	39,789	
Yale Univer. School of Medicine	U OF U	* 93.853	VARIOUS	23,750	
(R&D) Allergy, Immunology & Transplant —					
Albert Einstein Medical Center	U OF U	* 93.855	95263745076980	268,819	
Blood Center of Southeastern W	U OF U	* 93.855	VARIOUS	(46,709)	
Brigham & Womens Hospital	U OF U	* 93.855	AI063623CT0T05	3,780	
Duke University	U OF U	* 93.855	151315	245,029	
Idaho Technology Inc	U OF U	* 93.855	ITI1640001C0NS	67,310	
Imquest Biosciences Inc	U OF U	* 93.855	PRIME1R21A107977201A1	42,983	
Keck Graduate Institute	U OF U	* 93.855	VARIOUS	99,070	
Lajolla Institute For Allrgy &	U OF U	* 93.855	P01A58105	124,300	
University At Albany Suny	U OF U	* 93.855	AWARD43050PR0JECT10(	(162)	
(R&D) Microbiology and Infectious Diseases –					
Colorado State University	U OF U	* 93.856	VARIOUS	444,119	
Imquest Biosciences Inc	U OF U	* 93.856	77289U	341,937	
University Of Massachusetts	U OF U	* 93.856	VARIOUS	33,974	
(R&D) Biomedical Research —					
Idaho Technology Inc	U OF U	* 93.859	VARIOUS	247,653	
Oregon Health & Science Univer	U OF U	* 93.859	GBIM00127AA	31,413	
Texas A&M University	U OF U	* 93.859	S090035	33,862	
University of California Davis	U OF U	* 93.859	06002896UT	40,260	
University of Pittsburgh	U OF U	* 93.859	9000613PR0JECT1148091	5,189	
(R&D) Child Health & Human Development —					
Brigham & Womens Hospital	U OF U	* 93.865	155501	26,942	
Research Foundation of Suny	U OF U	* 93.865	48157	3,710	
Salk Institute For Biological	U OF U	* 93.865	815451	187,207	
Univ of North Carolina At Chap	U OF U	* 93.865	VARIOUS	107,549	
Brigham & Womens Hospital	U OF U	* 93.865	155501	(2,526)	
Children'S National Medical Ce	U OF U	* 93.865	79280412	152,429	
(R&D) Aging Research —					
Northern California Inst Resh	U OF U	* 93.866	WEINER000854	40,996	
University of Louisville	U OF U	* 93.866	051523Z19	473	
University of Medicine And Dnt	U OF U	* 93.866	R01AG20132	1,345	
University of Texas At Dallas	U OF U	* 93.866	10114	58,263	
University of Wisconsin-Madiso	U OF U	* 93.866	X279403	46,335	
(R&D) Vision Research —					
Johns Hopkins University	U OF U	* 93.867	VARIOUS	157,382	
University of Cincinnati	U OF U	* 93.867	C0EUS000101SAP1004774	96,449	
University of Minnesota	U OF U	* 93.867	S4856207101	199,146	71,269
University of Texas At Houston	U OF U	* 93.867	0004359	5,976	
(R&D) PCOS —					
Vanderbilt University	U OF U	* 93.939	VARIOUS	12,254	
(R&D) Mollusc ICBG —					
Oregon Health & Science Univer	U OF U	* 93.989	GEBSN0062UTAH	222,505	
(R&D) Department of Energy —					
Automotive Composites Consorti	U OF U	* N/A	081954	13,266	
Battelle Science & Technology	U OF U	* N/A	VARIOUS	35,028	
Doe Lawrence Livermore Nationa	U OF U	* N/A	B524196	1,133,102	
Headwaters Inc	U OF U	* N/A	HEADWATERSTASKORDE	24,503	

* Major Programs, see Note 2.A.

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State of Utah
Schedule of Expenditures of Federal Awards by State Agency
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Grant Name	State Agency	Federal Catalog#	Federal Award/Contract #	Expenditures	Pass-Through
Materials And Systems Research	U OF U	* N/A	VARIOUS	56,754	
Ormat Technologies Inc	U OF U	* N/A	0NI31082	1,407	
Research Partnership To Secure	U OF U	* N/A	VARIOUS	567,789	172,621
Research Triangle Institute	U OF U	* N/A	23400211955	149,947	
Southern Methodist University	U OF U	* N/A	DEAC5209NA29325	41,378	
University of Southern Califor	U OF U	* N/A	140840	39,199	
Washington Savannah River Comp	U OF U	* N/A	VARIOUS	63,774	
(R&D) Collaboration With NCAR — University Corp for Atmospheric	U OF U	* N/A	S0975515	12,939	
ARRA-(R&D) Sensors & Wireless Networks — Spectral Sciences	U OF U	* N/A	9278	6,311	
(R&D) Department of State — Conrad	U OF U	* N/A	VARIOUS	1,058,445	
(R&D) Health and Human Services — Blood Center of Southeastern W	U OF U	* N/A	HHSN266200500032C	1,491	
Booz-Allen-Hamilton Inc	U OF U	* N/A	VARIOUS	240,512	
Brigham & Womens Hospital	U OF U	* N/A	VARIOUS	11,842	
Childrens Hospital Boston	U OF U	* N/A	76844	500	
Childrens Oncology Group	U OF U	* N/A	19512	21,429	
Christopher Reeve Paralysis Fo	U OF U	* N/A	U10CCU2203679	2,625	
Cleveland Clinic Foundation	U OF U	* N/A	4435229	17,916	
Contradyn Inc	U OF U	* N/A	VARIOUS	(262)	
Duke Clinical Research Institu	U OF U	* N/A	VARIOUS	56,412	
Echelon Biosciences Inc	U OF U	*	R43AI07855401AMENDME	44,130	
Electro-Biology Inc	U OF U	* N/A	VARIOUS	164,997	
Epitel	U OF U	* N/A	VARIOUS	22,073	
George Washington University	U OF U	* N/A	VARIOUS	886,273	708,080
Idaho Technology Inc	U OF U	* N/A	VARIOUS	319,491	21,826
Imquest Biosciences Inc	U OF U	* N/A	67047B	6,218	
Integratech Proteomics Inc	U OF U	* N/A	10012141	7,930	
Jaeb Center For Health Researc	U OF U	* N/A	VARIOUS	1,439	
Louisiana St Univ Health Scien	U OF U	* N/A	0990010MH085387	199,266	
Massachusetts General Hospital	U OF U	* N/A	N01PC5504940	129,172	
Mount Sinai School of Medicine	U OF U	* N/A	025474024609	49,806	
Nanoshell Llc	U OF U	* N/A	10008581	92,590	
National Childhood Cancer Foun	U OF U	* N/A	VARIOUS	417,013	
New England Research Institute	U OF U	* N/A	SITE191	946	
Omicia Inc	U OF U	* N/A	10015231	38,978	
Philometron Inc	U OF U	* N/A	VARIOUS	28,623	
Precision Photonics Corp	U OF U	* N/A	VARIOUS	31,052	
Progeny Systems Corp	U OF U	* N/A	PSC0180	19,329	
Queensland Institute of Medica	U OF U	* N/A	PID10001226	(26)	
Radiological Society of North	U OF U	* N/A	HHSN268200800020C	14,490	
Schrodinger Inc	U OF U	* N/A	10004720	60,591	
The Mclean Hospital Corporatio	U OF U	* N/A	R01DA00944812	24,472	
The Resh Inst At Nationwide Ch	U OF U	* N/A	1R21AI07946601	13,048	
University of California Irvin	U OF U	* N/A	20061709	29,334	
University of South Florida	U OF U	* N/A	VARIOUS	84,336	
University of Southern Califor	U OF U	* N/A	H37789	2,427	
University of Tennessee	U OF U	* N/A	R073297068	1,035	
Wasatch Microfluidics Inc	U OF U	* N/A	10010414	3,357	
Washington University In St Lo	U OF U	* N/A	WU0814P0N02905170N	29,054	
University of Illinois at Chicago	U OF U	* N/A	494903E70071	14,075	
University of Californa San Fr	U OF U	* N/A	001415	85,050	
Illinois State University	U OF U	* N/A	0908	7,000	
Cleveland Clinic Foundation	U OF U	* N/A	VARIOUS	95,157	
Tufts University	U OF U	* N/A	5U01DK05386908	1,394	
(R&D) 50 Kbase DNA Sequencing — Electro-Biology Inc	U OF U	* N/A	018HS1CP02257	118,847	

* 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, 2010

Grant Name	State Agency	Federal Catalog#	Federal Award/Contract #	Expenditures	Pass-Through
(R&D) Department of Defense —					
Bae Systems	U OF U	* N/A	BAE362408	8,820	
Battelle Science & Technology	U OF U	* N/A	VARIOUS	19,450	
Case Western Reserve Universit	U OF U	* N/A	RES504528PARENTRES1(	403,306	
Electro-Biology Inc	U OF U	* N/A	VARIOUS	121,927	
Hampton University	U OF U	* N/A	VARIOUS	34,200	
Iavo Research And Scientific	U OF U	* N/A	VARIOUS	57,055	
Ibm Center For The Business of	U OF U	* N/A	4910001755	103,133	
Johns Hopkins University	U OF U	* N/A	VARIOUS	885,583	254,256
Lockheed Martin	U OF U	* N/A	VARIOUS	36,632	
Materials And Systems Research	U OF U	* N/A	VARIOUS	47,989	
North Carolina State Universit	U OF U	* N/A	210113B	69,214	
Praxair Inc	U OF U	* N/A	10001708	176,025	
Progeny Systems Corp	U OF U	* N/A	PSC0116	2,607	
Reaction Engineering Intl	U OF U	* N/A	81961	390,376	
Scientific Assessment Technolo	U OF U	* N/A	VARIOUS	75,901	
Sparta Inc	U OF U	* N/A	SPARTA092076	25,174	
Star Institute	U OF U	* N/A	70061401	16,786	
Tda Research Inc	U OF U	* N/A	UTAH0701	68,292	
Universal Technology Corp	U OF U	* N/A	VARIOUS	69,869	
University of Colorado At Boul	U OF U	* N/A	0000062895	12,059	
University of Kentucky	U OF U	* N/A	VARIOUS	233,229	
University of Pittsburgh	U OF U	* N/A	0001689	75,132	
Wasatch Molecular Inc	U OF U	* N/A	VARIOUS	74,753	
(R&D) Department of Interior —					
Center For Plant Conservation	U OF U	* N/A	VARIOUS	10,346	
General Dynamics Technology	U OF U	* N/A	SDDW0901P009DW063	16,319	
(R&D) Shrp L02 Monitoring Reliabilit —					
North Carolina State University	U OF U	* N/A	2009038804	61,458	
(R&D) Department of Transportation —					
Iowa State University	U OF U	* N/A	VARIOUS	175,554	
Kittelson & Associates Inc	U OF U	* N/A	VARIOUS	130,031	
North Dakota State University	U OF U	* N/A	DTRT07G0008	238,576	26,882
(R&D) SCERP —					
San Diego State University Foundation	U OF U	* N/A	55573A7804	128,234	
(R&D) Nat'l. Aeronautics & Space Admin —					
Aribex Inc	U OF U	* N/A	NNX10CF73P	13,194	
Nasa Jet Propulsion Laboratory	U OF U	* N/A	VARIOUS	509,678	39,401
Space Telescope Science Instit	U OF U	* N/A	VARIOUS	69,269	
University of California Santa	U OF U	* N/A	KK9102	28,507	
Massachusetts Institute of Tech	U OF U	* N/A	5710002402	7,953	
University of Georgia	U OF U	* N/A	RR1752254693408	31,147	
(R&D) WICHI: Documentation, Description —					
Eastern Michigan University	U OF U	* N/A	VARIOUS	3,274	
(R&D) National Science Foundation —					
Association For Institutional	U OF U	* N/A	RG08216	9,541	
Bbn Technologies Corporation	U OF U	* N/A	9500009499	281,528	90,869
Chemica Technologies Llc	U OF U	* N/A	0450618	1,744	
Concurrent Analytical Inc	U OF U	* N/A	10011622	33,000	
Heavystone Laboratory Llc	U OF U	* N/A	10018547	32,748	
Lumarray Inc	U OF U	* N/A	IIP0923893097	20,053	
Nanopartz Div Of Concurrent An	U OF U	* N/A	10009304	33,000	
Newpath Research Llc	U OF U	* N/A	VARIOUS	2,660	
Northern Illinois University	U OF U	* N/A	800080521	6,204	
Optema Development Corp	U OF U	* N/A	VARIOUS	43	
University Of Arizona	U OF U	* N/A	EF0742800	4,215	
(R&D) California SCORP Study —					
Cal Poly Corporation	U OF U	* N/A	0801249205	903	
(R&D) Fellowships —					
Vietnam Education Foundation	U OF U	* N/A	VARIOUS	2,000	

* Major Programs, see Note 2.A.

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State of Utah
Schedule of Expenditures of Federal Awards by State Agency
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Grant Name	State Agency	Federal Catalog#	Federal Award/Contract #	Expenditures	Pass-Through
Pass-Through From Non-State Entities: Non-Research Grants					
Western Waters Digital Library —					
Colorado State University	U OF U	45.149	G10101	60,426	
Spatial Algorithms —					
Computing Research Association	U OF U	47.070	CIF32	114,992	
New Jersey Caring Schools Incl —					
Rutgers University	U OF U	84.215	VARIOUS	57,243	
American Indian Teacher Train —					
Ute Indian Tribe	U OF U	84.299	VARIOUS	13,086	
Maternal & Child Health Consolidated Prgm —					
Laboratory Quality Assurance	U OF U	93.110	VARIOUS	10,559	
Utah Hemophilia-Region VIII	U OF U	93.110	VARIOUS	12,510	
Md/Heartland Collaboration	U OF U	93.110	TS2008130006	(71)	
Transcriptional Signatures —					
Univ of Texas Southwestern Med	U OF U	93.127	GMO801114	(1,197)	
AIDS Education & Training Cent —					
University of Colorado At Denv	U OF U	93.145	VARIOUS	152,882	
Clark Nexus Project —					
Oregon Health & Science Univer	U OF U	93.247	AS0N00260U0U	14,505	
CDC Investigations and Technical Assist —					
Association of American Medica	U OF U	93.283	MM10790909	236,001	143,756
University of Colorado At Denv	U OF U	93.283	VARIOUS	14,684	
Cancer Treatment Research —					
American College of Srgns Onco	U OF U	93.395	SITE381	383	
John Wyne Cncr Inst@St Jhn'S H	U OF U	93.395	CA29605	40,936	
Natl Surgcl Adjuvant Breast &	U OF U	93.395	VARIOUS	25,053	
Southwest Oncology Group	U OF U	93.395	F018920	1,639	
Tamoxifen Vs Raloxifene —					
Natl Surgcl Adjuvant Breast	U OF U	93.399	PFED23AUTA01	21,337	
ARRA-Trans-NIH Recovery Act R S —					
John Wayne Cncr Inst@St Jhn'S H	U OF U	93.701	CA29605	2,810	
University of Florida	U OF U	93.701	UF10036	62,806	
Cardiovascular Diseases Research —					
National Marrow Donor Program	U OF U	93.837	00012430	11,392	
University of Miami	U OF U	93.837	66556C	446	
University of Michigan	U OF U	93.837	3001212819	25,545	
New England Research Inc	U OF U	93.837	VARIOUS	1,868	
Lung Diseases Research —					
Duke Clinical Research Institu	U OF U	93.838	00003745	5,661	
Duke University	U OF U	93.838	0003745	1,771	
Bridge Trial —					
Duke Clinical Research Institute	U OF U	93.839	1U01HL087229	1,287	
Autoimmunity In Puberty —					
University of Oklahoma	U OF U	93.846	20042161CACCTC30348	185	
Neurosciences and Neurological Disorders —					
Childrens Hospital Medical Ctr	U OF U	93.853	VARIOUS	(3,078)	
Cincinnati Childrens Hospital	U OF U	93.853	VARIOUS	14,788	
Emory University	U OF U	93.853	5424215G8	14,582	
Mayo Clinic Jacksonville	U OF U	93.853	SWISS	90	
Yale University School of Medi	U OF U	93.853	VARIOUS	12,956	
Massachusetts General Hospital	U OF U	93.853	5U01NS04944003	23,916	
Allergy, Immunology and Transplantation —					
Feinstein Institute For Medica	U OF U	93.855	ARA0508C16	8,132	
Mount Sinai School of Medicine	U OF U	93.855	025513534609	3,117	
Biomedical Research & Research Training —					
Applied Medical Visualizations	U OF U	93.859	2R4406661502A2	12,672	
University of Pittsburgh	U OF U	93.859	9000613PR0JECT1164831	1,369	

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State of Utah
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Grant Name	State Agency	Federal Catalog#	Federal Award/Contract #	Expenditures	Pass-Through
Child Health and Human Development —					
Children's National Medical Ce	U OF U	93.865	83980803	1,025	
University of Californa San Fr	U OF U	93.865	4110SC	(13,549)	
University of Michigan	U OF U	93.865	2U01HD04124906	154,291	
Home-Based Assessment —					
University of California San D	U OF U	93.866	ADC030	27,927	
Prevention & Treatment of Substance Abuse–					
Florida Dept of Children & Fam	U OF U	93.959	LD822	21,788	
Salt Lake County Substance Abu	U OF U	93.959	AL08509C	370,076	
Department of State —					
Council Of Amer Overseas Rsrch	U OF U	N/A	VARIOUS	374,175	
Intl Research & Exchanges Board	U OF U	N/A	VARIOUS	150	
Health and Human Services —					
Amer Psychiatric Inst For Resh	U OF U	N/A	VARIOUS	48,464	
American College of Radiology	U OF U	N/A	VARIOUS	167,865	
American College of Srgns Onco	U OF U	N/A	VARIOUS	5,419	
Applied Medical Visualizations	U OF U	N/A	10001458AMEND1	9,487	
Axon Medical Inc	U OF U	N/A	10014935	10,333	
Duke Clinical Research Institu	U OF U	N/A	NICHD200518	(1,237)	
Emmes Corp	U OF U	N/A	VARIOUS	50,447	
Feinstein Institute For Medica	U OF U	N/A	08C45	100	
Gynecologic Oncology Group	U OF U	N/A	VARIOUS	32,532	
Intl Society of Travel Medicin	U OF U	N/A	PID2312124	1,927	
John Snow Inc	U OF U	N/A	VARIOUS	4,112	
Mount Sinai School of Medicine	U OF U	N/A	R01HL07198801A1	(19)	
Navajo Nation Division of Heal	U OF U	N/A	07542	317,162	
New England Research Inc	U OF U	N/A	VARIOUS	96,767	
New England Research Institute	U OF U	N/A	N01HC45207	18	
North Amer Assoc of Cen Cancer	U OF U	N/A	VARIOUS	8,683	
Philotek	U OF U	N/A	10008595	60,000	
Saint Louis University	U OF U	N/A	208141039	3,130	
Salt Lake City Bioscience	U OF U	N/A	44R44GM08460302	133,473	
Seattle Children'S Hospital	U OF U	N/A	10109SUB	26,458	
Southwest Oncology Group	U OF U	N/A	F018920	161,501	
University of Alabama At Birmi	U OF U	N/A	VARIOUS	26,847	
University of California Los A	U OF U	N/A	5415SJB349	43,741	
Visualshare	U OF U	N/A	20082009	6,456	
Department of Defense —					
Academy of Applied Science	U OF U	N/A	W911NF0410001	25,000	
Aerospace Testing Alliance	U OF U	N/A	ATA0748	1,027	
Foundation Fighting Blindness	U OF U	N/A	NNSPCTEC01090034UUTNER	5,294	
Institute of International Edu	U OF U	N/A	U634003W9137B070064UTAH	134,133	
Kennametal Inc	U OF U	N/A	PID2509022	4,902	
Materials Sciences Corporation	U OF U	N/A	3097AB5108102	29,028	
National Marrow Donor Program	U OF U	N/A	15386577RITN	9,676	
Sarcoma Alliance For Rsch Thro	U OF U	N/A	SARCMPNST	904	
Seeds Of Success —					
Center for Plant Conservation	U OF U	N/A	PS2108075	32,771	
National Ems Assessment Subcon —					
Univ of North Carolina At Chapel Hill	U OF U	N/A	536490	3,449	
Carla Davey - Air Fellowship —					
Association for Institutional	U OF U	N/A	VARIOUS	2,638	
Natl Foundation on the Arts and Humanities —					
Utah Humanities Council	U OF U	N/A	VARIOUS	1,493	

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State of Utah
Schedule of Expenditures of Federal Awards by State Agency
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Grant Name	State Agency	Federal Catalog#	Federal Award/Contract #	Expenditures	Pass-Through
Microing Resonator Food Sbir I — Ionic Systems	U OF U	N/A	0752	829	
Bond — ABT Associates Inc	U OF U	N/A	VARIOUS	6,779	
Fellowships — Vietnam Education Foundation	U OF U	N/A	VARIOUS	50,892	
Subtotal – University of Utah				298,384,581	26,793,252
UTAH STATE UNIVERSITY					
Research Grants					
(R&D)(SFA) Federal Work Study Program	USU	* 84.033	P033A094218	68,470	
(R&D)(TRIO) Student Support Services	USU	* 84.042	P042A070215 (070724)	286,689	
(R&D) Rehabilitation Long-Term Training	USU	* 84.129	H129B090052 (090463)	189,338	
(R&D)(SE) Special Education Preschool	USU	* 84.173	VARIOUS	18,047	18,047
(R&D) Ed Research, Develop & Dissemination	USU	* 84.305	VARIOUS	31,452	2,222
(R&D) Research in Special Education	USU	* 84.324	VARIOUS	2,803	
(R&D) Special Ed–Tech & Media Services	USU	* 84.327	VARIOUS	60,862	
(R&D) Special Ed–Tech & Media Services	USU	* 84.327	H327A080026 (080592)	325,653	
(R&D) Valles Caldera Trust	USU	* N/A	VARIOUS	3,207	
(R&D) Research and Development	USU	* N/A	VARIOUS	76,529	
(R&D) Research and Development	USU	* N/A	58-3625-9-743	468,387	
(R&D) Animal & Plant Health Inspection Svc	USU	* N/A	VARIOUS	342,786	51,472
(R&D) Animal & Plant Health Inspection Svc	USU	* N/A	09-7400-0470(CA)(090212)	323,731	
(R&D) Agriculture Research Services	USU	* N/A	VARIOUS	263,869	
(R&D) Agriculture Research Services	USU	* N/A	58-5428-6-344 (070172)	117,502	
(R&D) Foreign Agriculture Service	USU	* N/A	VARIOUS	182,034	113,628
(R&D) Forest Service	USU	* N/A	VARIOUS	664,690	
(R&D) Cooperative State Research Svc.	USU	* N/A	VARIOUS	3,931,427	3,058,484
(R&D) Cooperative State Research Svc.	USU	* N/A	2004-51130-03121(041753)	160,842	
(R&D) Cooperative State Research Svc.	USU	* N/A	2005-38640-15900(051687)	206,502	
(R&D) Cooperative State Research Svc.	USU	* N/A	2008-35320-18668(070542)	108,539	
(R&D) Cooperative State Research Svc.	USU	* N/A	2007-38640-18047(080019)	543,854	
(R&D) Cooperative State Research Svc.	USU	* N/A	2009-35603-05037(080599)	113,375	
(R&D) Cooperative State Research Svc.	USU	* N/A	2008-34613-19295(080825)	178,832	
(R&D) Cooperative State Research Svc.	USU	* N/A	2008-34552-19042(080832)	407,118	
(R&D) Cooperative State Research Svc.	USU	* N/A	2008-34526-19199(080845)	198,964	
(R&D) Cooperative State Research Svc.	USU	* N/A	2008-38640-19008(080861)	204,265	
(R&D) Cooperative State Research Svc.	USU	* N/A	2009-35205-05272(080989)	280,597	
(R&D) Cooperative State Research Svc.	USU	* N/A	2009-35101-05360(090563)	127,919	
(R&D) Cooperative State Research Svc.	USU	* N/A	2009-34530-19799(090836)	104,156	
(R&D) Cooperative State Research Svc.	USU	* N/A	2009-34610-19925(090849)	252,757	
(R&D) Cooperative State Research Svc.	USU	* N/A	2009-38880-19952(090853)	280,873	
(R&D) Cooperative State Research Svc.	USU	* N/A	2009-34526-19808(090867)	367,455	
(R&D) Cooperative State Research Svc.	USU	* N/A	2009-51150-05596(090952)	270,294	
(R&D) Cooperative State Research Svc.	USU	* N/A	F091000	346,337	
(R&D) Cooperative State Research Svc.	USU	* N/A	F091100	262,033	
(R&D) Cooperative State Research Svc.	USU	* N/A	F092000	116,274	
(R&D) Cooperative State Research Svc.	USU	* N/A	F101000	863,259	
(R&D) Cooperative State Research Svc.	USU	* N/A	F101100	620,443	
(R&D) Cooperative State Research Svc.	USU	* N/A	F102000	224,633	
(R&D) National Institute of Food and Ag	USU	* N/A	VARIOUS	23,875	
(R&D) National Resources Conservation Svc	USU	* N/A	VARIOUS	171,301	146
(R&D) Department of Commerce	USU	* N/A	VARIOUS	65,349	
(R&D) Department of Commerce	USU	* N/A	DG133E08CN0063	1,187,685	
(R&D) Department of Commerce	USU	* N/A	70NANB6H6145	146,700	
(R&D) Department of Commerce	USU	* N/A	70NANB9H9120	563,381	
(R&D) Fisheries	USU	* N/A	VARIOUS	20,077	
(R&D) National Oceanic and Atmospheric	USU	* N/A	VARIOUS	40,917	

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State of Utah
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Grant Name	State Agency	Federal Catalog#	Federal Award/Contract #	Expenditures	Pass-Through
(R&D) National Institute of Standards Tech	USU	* N/A	VARIOUS	19,907	
(R&D) AF Research and Development	USU	* N/A	VARIOUS	424,854	54,850
(R&D) AF Research and Development	USU	* N/A	FA8718-06-C-0001	624,787	
(R&D) AF Research and Development	USU	* N/A	FA8814-09-D-0001 TO001	469,696	
(R&D) AF Research and Development	USU	* N/A	FA8814-09-D-0001 TO002	2,370,826	
(R&D) AF Research and Development	USU	* N/A	FA8814-09-D-0001 TO003	1,607,777	
(R&D) AF Research and Development	USU	* N/A	FA8814-09-D-0001 TO004	3,159,468	
(R&D) AF Research and Development	USU	* N/A	FA9453-08-C-0244	4,225,024	
(R&D) Army Research and Development	USU	* N/A	VARIOUS	129,625	58,692
(R&D) Army Research and Development	USU	* N/A	W911W6-06-C-0008	302,311	
(R&D) Army Research and Development	USU	* N/A	HQ0006-05-D-0005-0026	771,101	
(R&D) Army Research and Development	USU	* N/A	4400164398/W9132V-06-D-000	247,128	
(R&D) Department of Defense	USU	* N/A	VARIOUS	229,007	121,523
(R&D) Missile Defense Agency	USU	* N/A	VARIOUS	118,045	
(R&D) Missile Defense Agency	USU	* N/A	HQ0006-05-D-0005-0018	670,086	
(R&D) Missile Defense Agency	USU	* N/A	HQ0006-05-D-0005-0019	630,089	
(R&D) Missile Defense Agency	USU	* N/A	HQ0006-05-D-0005-0022	442,745	
(R&D) Missile Defense Agency	USU	* N/A	HQ0006-05-D-0005-0024	192,267	
(R&D) Missile Defense Agency	USU	* N/A	HQ0006-05-D-0005-0029	346,740	
(R&D) Missile Defense Agency	USU	* N/A	HQ0006-05-D-0005-0027	272,942	
(R&D) Missile Defense Agency	USU	* N/A	HQ0006-05-D-0005-0030	381,676	
(R&D) Missile Defense Agency	USU	* N/A	HQ0006-05-D-0005-0032	402,491	
(R&D) National Security Agency	USU	* N/A	VARIOUS	150,037	
(R&D) Navy Research and Development	USU	* N/A	VARIOUS	259,062	
(R&D) Navy Research and Development	USU	* N/A	N00014-07-1-1003 (080050)	101,449	
(R&D) Navy Research and Development	USU	* N/A	N00014-09-1-0292 (090193)	136,340	
(R&D) Navy Research and Development	USU	* N/A	N00173-02-D-2003 D.O.0006	938,352	
(R&D) Navy Research and Development	USU	* N/A	N00173-02-D-2003 D.O.0007	1,459,472	
(R&D) Navy Research and Development	USU	* N/A	N00173-08-D-2002 0001	7,051,583	
(R&D) Navy Research and Development	USU	* N/A	N00173-08-D-2002 0002	7,339,381	
(R&D) Navy Research and Development	USU	* N/A	N00173-08-D-2002 0003	477,877	
(R&D) Navy Research and Development	USU	* N/A	N68936-10-D-0017 TO0001	181,746	
(R&D) Navy Research and Development	USU	* N/A	NRO000-09-C-0309	341,708	
(R&D) Bureau of Land Management	USU	* N/A	VARIOUS	313,619	
(R&D) Bureau of Land Management	USU	* N/A	L09AC15164 (080889)	171,861	
(R&D) Bureau of Reclamation	USU	* N/A	02-FC-40-8740 (034100)	25	
(R&D) Bureau of Reclamation	USU	* N/A	06-FC-60-2168 (070137)	177,999	133,611
(R&D) Bureau of Reclamation	USU	* N/A	07-FC-40-2639 (075060)	50,578	
(R&D) Bureau of Reclamation	USU	* N/A	08-A1-40-8210 (080574)	364,823	153,874
(R&D) Bureau of Reclamation	USU	* N/A	08-FC-40-2794 (080992)	9,922	
(R&D) Bureau of Reclamation	USU	* N/A	08-FC-60-2344 (090071)	454	
(R&D) Bureau of Reclamation	USU	* N/A	09-FC-40-2888 (090619)	81,194	
(R&D) Bureau of Reclamation	USU	* N/A	R10AP40007 (100659)	2,907	
(R&D) Bureau of Reclamation	USU	* N/A	R10AP40028 (100938)	9,658	
(R&D) Bureau of Indian Affairs	USU	* N/A	VARIOUS	(23,624)	
(R&D) U.S. Fish and Wildlife Service	USU	* N/A	VARIOUS	91,113	
(R&D) National Park Service	USU	* N/A	VARIOUS	581,905	5,000
(R&D) Geological Survey	USU	* N/A	VARIOUS	493,003	
(R&D) Geological Survey	USU	* N/A	01HQAG0140 / 01140HS009 (0	237,405	
(R&D) Geological Survey	USU	* N/A	05WRAG0034 (061079)	296,890	
(R&D) Department of Justice	USU	* N/A	VARIOUS	401	
ARRA-(R&D) Department of Justice	USU	* N/A	2009-SQ-B9-K005 (100289ARR	193,563	
(R&D) Research & Special Programs Admin.	USU	* N/A	DTRT06-G-0040 (061238)	552,766	
(R&D) Dryden Flight Research Center	USU	* N/A	VARIOUS	20,039	
(R&D) Goddard Space Flight Center	USU	* N/A	VARIOUS	88,978	71,840
(R&D) Goddard Space Flight Center	USU	* N/A	NNG05GJ48G (041591)	118,983	
(R&D) Jet Propulsion Laboratory	USU	* N/A	VARIOUS	20,546	
(R&D) Johnson Space Center	USU	* N/A	VARIOUS	28,777	
(R&D) Kennedy Space Center	USU	* N/A	VARIOUS	49,603	
(R&D) National Aeronautic & Space Admin	USU	* N/A	VARIOUS	2,763	

* 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, 2010

Grant Name	State Agency	Federal Catalog#	Federal Award/Contract #	Expenditures	Pass-Through
(R&D) National Aeronautic & Space Admin	USU	* N/A	NNJ04HG03G	238,941	
(R&D) National Aeronautic & Space Admin	USU	* N/A	NNL09AA01C	381,900	
(R&D) National Aeronautic & Space Admin	USU	* N/A	NNG09CA01C	123,416	
(R&D) National Aeronautic & Space Admin	USU	* N/A	NNX09AH97G	136,373	
(R&D) National Aeronautic & Space Admin	USU	* N/A	NNX09AM71G	247,143	
(R&D) National Aeronautic & Space Admin	USU	* N/A	NNX09AK44G	108,439	
(R&D) National Aeronautic & Space Admin	USU	* N/A	NNX09AQ61G	281,994	
(R&D) National Aeronautic & Space Admin	USU	* N/A	NNX09AV53G	116,147	
(R&D) National Aeronautic & Space Admin	USU	* N/A	HQ0006-05-D-0005-0009	663,815	
(R&D) National Aeronautic & Space Admin	USU	* N/A	HQ0006-05-D-0005-0028	194,282	
(R&D) Stennis Space Center	USU	* N/A	VARIOUS	97,068	
(R&D) Stennis Space Center	USU	* N/A	NNX06AC44G (061176)	210,256	
(R&D) Stennis Space Center	USU	* N/A	NNX06AF56G (070140)	221,457	
(R&D) Directorate for Biological Sciences	USU	* N/A	VARIOUS	130,018	
(R&D) Directorate for Biological Sciences	USU	* N/A	DEB-0743763 (080069)	143,159	
(R&D) Directorate for Biological Sciences	USU	* N/A	DEB-0836603 (080937)	148,263	
ARRA-(R&D) Directorate for Biological Sci.	USU	* N/A	MCB-0920776 (090469ARR)	115,495	
(R&D) Directorate for Computer/Info Sci/Eng	USU	* N/A	VARIOUS	67,209	
(R&D) Directorate for Computer/Info Sci/Eng	USU	* N/A	IIS-0829563 (080797)	139,032	
(R&D) Directorate for Education & Human R.	USU	* N/A	VARIOUS	647,850	522,086
(R&D) Directorate for Education & Human R.	USU	* N/A	DRL-0426421/ESI-0426421 (041	594,417	
(R&D) Directorate for Education & Human R.	USU	* N/A	0532895 (051661)	246,160	
(R&D) Directorate for Education & Human R.	USU	* N/A	0554440 (061203)	103,980	
(R&D) Directorate for Engineering	USU	* N/A	VARIOUS	121,340	
(R&D) Directorate for Geosciences	USU	* N/A	VARIOUS	391,418	7,736
(R&D) Directorate for Geosciences	USU	* N/A	ATM-0737698 (070771)	129,028	
ARRA-(R&D) Directorate for Geosciences	USU	* N/A	VARIOUS	61,331	
(R&D) Directorate for Math & Physical Scien.	USU	* N/A	VARIOUS	240,225	
(R&D) Directorate for Math & Physical Scien.	USU	* N/A	0848858 (090100)	121,889	
ARRA-(R&D) Directorate Math & Physical Sci.	USU	* N/A	CHE-0923654 (090317ARR)	105,785	
(R&D) Directorate for Social, Behavioral, Econ	USU	* N/A	VARIOUS	1,775	
ARRA-(R&D) Directorate Social Behavioral Ec	USU	* N/A	VARIOUS	63,908	
(R&D) National Science Foundation	USU	* N/A	VARIOUS	1,555,694	281,510
(R&D) National Science Foundation	USU	* N/A	ANT-0542164 (061013)	274,422	
(R&D) National Science Foundation	USU	* N/A	CBET-0854313 (090208)	186,137	
ARRA-(R&D) National Science Foundation	USU	* N/A	VARIOUS	42,468	
ARRA-(R&D) National Science Foundation	USU	* N/A	CNS-0851709 (090119ARR)	127,188	
ARRA-(R&D) National Science Foundation	USU	* N/A	Dynamic Ionophere Cubesat Exp	460,221	
(R&D) Smithsonian Institution	USU	* N/A	VARIOUS	7,348	
(R&D) Environmental Protection	USU	* N/A	VARIOUS	216,030	
(R&D) Environmental Protection	USU	* N/A	X7-97830101 (051144)	290,260	
ARRA-(R&D) Environmental Protection	USU	* N/A	2W-97882501	500,000	
(R&D) US Nuclear Regulatory Commission	USU	* N/A	VARIOUS	74,892	
(R&D) US Nuclear Regulatory Commission	USU	* N/A	NRC-38-09-914 (090613)	124,433	
(R&D) Oak Ridge National Laboratory	USU	* N/A	VARIOUS	19,847	
(R&D) Department of Energy	USU	* N/A	VARIOUS	186,100	
(R&D) Department of Energy	USU	* N/A	DE-FG48-05R810736 (0516	495,433	
(R&D) Department of Energy	USU	* N/A	DE-EE0000425 (090998)	492,863	
(R&D) Department of Energy	USU	* N/A	696037	431,026	
(R&D) Department of Energy	USU	* N/A	896887	104,409	
(R&D) Department of Energy	USU	* N/A	927890	520,829	
(R&D) Department of Energy	USU	* N/A	954572	271,651	
(R&D) Science	USU	* N/A	DE-FG02-06ER64277 (061743)	251,875	
(R&D) Science	USU	* N/A	DE-FC02-08ER54973 (080773)	135,391	
(R&D) Bonneville Power Administration	USU	* N/A	VARIOUS	12,079	
ARRA-(R&D) Department of Energy	USU	* N/A	VARIOUS	51,527	
ARRA-(R&D) Department of Energy	USU	* N/A	Authorization to Proceed	139,829	
(R&D) Institute of Mental Health	USU	* N/A	VARIOUS	3,265	
(R&D) National Cancer Institute	USU	* N/A	VARIOUS	10,007	
(R&D) National Cancer Institute	USU	* N/A	5R21CA131798-02 (080814)	199,043	

* 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, 2010

Grant Name	State Agency	Federal Catalog#	Federal Award/Contract #	Expenditures	Pass-Through
(R&D) Centers for Disease Control & Prevent.	USU	* N/A	VARIOUS	34,538	
(R&D) Health Resources and Services Admin	USU	* N/A	VARIOUS	396,299	
(R&D) Institute of Environmental Health Sci.	USU	* N/A	VARIOUS	44,030	
(R&D) National Institute of Health	USU	* N/A	1R01AA016786-01A1 (061729)	174,072	
(R&D) National Institute of Health	USU	* N/A	1R01HD055502-01A2 (080469)	222,314	
ARRA-(R&D) National Institute of Health	USU	* N/A	VARIOUS	511,782	503,595
ARRA-(R&D) National Institute of Health	USU	* N/A	2R01AG021136 (090011ARR)	816,280	
ARRA-(R&D) National Institute of Health	USU	* N/A	2R01GM047297-16A2 (090328A	138,684	
(R&D) Admin. on Children and Families	USU	* N/A	VARIOUS	28,019	
(R&D) Institute of Dental and Craniofacial Res	USU	* N/A	VARIOUS	93,442	
(R&D) Institute Diabetes ,Digestive, and Kidne	USU	* N/A	2 R56 DK059611-05A1 (070692	149,800	
ARRA-(R&D) Ins Diabetes ,Digestive, & Kidne	USU	* N/A	2R01DK059611-05A2 (090326A	247,352	
(R&D) Institute on Aging	USU	* N/A	8 RAG031272A (080456)	221,936	
ARRA-(R&D) Institute on Aging	USU	* N/A	VARIOUS	114,881	59,599
(R&D) Institute of General Medical Sciences	USU	* N/A	VARIOUS	123,543	123,543
(R&D) Institute of General Medical Sciences	USU	* N/A	1 R24 GM078274-01A1 (075111	106,470	
(R&D) Institute of Child Health & Human D.	USU	* N/A	VARIOUS	140,637	39,619
(R&D) Institute of Child Health & Human D.	USU	* N/A	2 R01 GM059087 (035284)	166,809	
ARRA-(R&D) Institute Child Health & Human	USU	* N/A	VARIOUS	44,421	
(R&D) Institute on Deafness Comm. Disorders	USU	* N/A	2 R01 DC000341-18 (051004)	102,581	
ARRA-(R&D) Institute on Deafness Comm. D	USU	* N/A	1RC1DC010615-01 (090777ARI	129,695	
(R&D) Natl Ctr Disease Prevent/Health Promo	USU	* N/A	VARIOUS	61,278	
ARRA-(R&D) Institute on Drug Abuse	USU	* N/A	1R21DA026497-01 (081001ARF	191,112	
(R&D) Research and Development	USU	* N/A	HHSN266200500036C N01-AI-5003(	325,927	
(R&D) Institute of Allergy and Infectious Dis.	USU	* N/A	VARIOUS	287,516	287,516
(R&D) Institute of Allergy and Infectious Dis.	USU	* N/A	N01-AI-15435 (014029)	393,084	
(R&D) Institute of Allergy and Infectious Dis.	USU	* N/A	N01-AI-30048 (041109)	988,171	
(R&D) Housing	USU	* N/A	VARIOUS	13,070	
(R&D) Department of Homeland Security	USU	* N/A	NBCHC06088	271,399	
(R&D) Department of Homeland Security	USU	* N/A	VARIOUS	98,104	98,104
Non-Research Grants					
(SFA) Supp. Educ. Opportunity Grants	USU	* 84.007	VARIOUS	59,573	
(SFA) Supp. Educ. Opportunity Grants	USU	* 84.007	P007A094218	649,896	
(SFA) Federal Work Study Program	USU	* 84.033	P033A094218	628,499	
(SFA) Perkins Loan Program	USU	* 84.038	P038A094218	121,089	
(TRIO) Student Support Services	USU	84.042	P042A070215 (070724)	36,411	
(SFA) Pell Grant Program	USU	* 84.063	P063P092351	27,019,870	
Improvement of Postsecondary Education	USU	84.116	P116B070167 (070820)	261,003	34,344
Rehabilitation Long-Term Training	USU	84.129	VARIOUS	99,119	
Rehabilitation Long-Term Training	USU	84.129	H129W050002 (051657)	143,670	
State Grants for Assistive Technology	USU	84.224	VARIOUS	26,739	
State Grants for Assistive Technology	USU	84.224	H224A090044 (090383)	410,922	
Rehabilitation Training General Training	USU	84.275	H275A050003 (051849)	434,754	
Ed Research, Develop & Dissemination	USU	84.305	VARIOUS	(542)	
Special Ed–Personnel Preparation	USU	84.325	VARIOUS	24,723	
Special Ed–Personnel Preparation	USU	84.325	H325D040065 (041553)	122,645	
Special Ed–Personnel Preparation	USU	84.325	H325K060208 (061859)	195,932	
Special Ed–Personnel Preparation	USU	84.325	H325K060106 (061881)	205,039	
Special Ed–Personnel Preparation	USU	84.325	H325T070039 (070447)	123,146	
Special Ed–Personnel Preparation	USU	84.325	H325K080307 (080606)	174,609	
Special Ed – Technical Assit. and Dissmin.	USU	84.326	H326R040006 (041579)	342,475	
Special Ed – Technical Assit. and Dissmin.	USU	84.326	H326R090003 (100114)	778,978	
Special Ed–Tech & Media Services	USU	84.327	H327A070094 (070246)	108,500	
Special Ed–Tech & Media Services	USU	84.327	H327A080038 (080578)	156,809	
Child Care Access Means Parents in School	USU	84.335	P335A060163 (070245)	184,947	
(SFA) Academic Competitiveness Grants	USU	* 84.375	P375A092351	310,197	
(SFA) National SMART Grants	USU	* 84.376	P376S092351	2,047,017	
(SFA) TEACH Grants	USU	* 84.379	P379T102351	156,500	
Agriculture Research and Development Other	USU	N/A	VARIOUS	12,902	
Agriculture Research and Development Other	USU	N/A	09-IE-0833-0132-E(090825)	173,512	

* 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, 2010

Grant Name	State Agency	Federal Catalog#	Federal Award/Contract #	Expenditures	Pass-Through
Animal & Plant Health Inspection Service	USU	N/A	VARIOUS	42,257	
Forest Service	USU	N/A	VARIOUS	225,212	
Cooperative State Research Service	USU	N/A	VARIOUS	1,005,482	325,586
Cooperative State Research Service	USU	N/A	2006-41590-03419(061391)	202,861	
Cooperative State Research Service	USU	N/A	F094000	483,141	
Cooperative State Research Service	USU	N/A	F097000	207,402	
Cooperative State Research Service	USU	N/A	F104000	1,214,962	
Cooperative State Research Service	USU	N/A	F107000	116,326	
National Institute of Food and Ag	USU	N/A	VARIOUS	1,143	1,143
National Resources Conservation Service	USU	N/A	VARIOUS	90,183	6,210
Risk Management Agency	USU	N/A	VARIOUS	170,536	
Department of Commerce	USU	N/A	VARIOUS	869	
Economic Development Administration	USU	N/A	VARIOUS	40,583	
Air Force Research and Development Other	USU	N/A	VARIOUS	13,504	
Department of Defense	USU	N/A	VARIOUS	(8,409)	
Housing and Urban Development	USU	N/A	VARIOUS	33,549	
Bureau of Land Management	USU	N/A	VARIOUS	52,509	
ARRA-Bureau of Land Management	USU	N/A	VARIOUS	158,815	
U.S. Fish and Wildlife Service	USU	N/A	VARIOUS	13,449	
National Assoc of Service & Conservation C	USU	N/A	VARIOUS	2,026	
Bureau of Indian Affairs	USU	N/A	VARIOUS	79,852	
Bureau of Indian Affairs	USU	N/A	CMK0E050010 (051746)	173,756	
National Park Service	USU	N/A	VARIOUS	147,651	
UT Reclamation Mitigation & Conservation Co	USU	N/A	VARIOUS	3,108	
ARRA-UT Reclamation Mitigation & Conser	USU	N/A	09FC-UT-RA05 (090841ARR)	352,023	
US Department of State	USU	N/A	VARIOUS	5,000	
Goddard Space Flight Center	USU	N/A	VARIOUS	29,920	
Ames Research Center	USU	N/A	VARIOUS	12,859	
National Endowment for Arts	USU	N/A	VARIOUS	(883)	
Institute of Museum and Library Services	USU	N/A	VARIOUS	93,843	
Directorate for Computer/Info Sci/Eng	USU	N/A	VARIOUS	9,650	
Directorate for Engineering	USU	N/A	VARIOUS	2,005	
Admin. on Developmental Disabilities	USU	N/A	VARIOUS	154,390	
Admin. on Developmental Disabilities	USU	N/A	90DD0610 (075071)	498,821	
Administration for Children and Families	USU	N/A	VARIOUS	377,546	229,470
Administration for Children and Families	USU	N/A	90FE0129 (061879)	211,071	
Administration for Children and Families	USU	N/A	90YD0227/01 (080113)	127,682	
Administrative Operations	USU	N/A	HHSP23320072400IC (070042)	285,049	261,049
Health Resources and Services Admin.	USU	N/A	VARIOUS	(2,797)	
Indian Health Services	USU	N/A	HHSP23320100001IC (100249)	347,772	305,090
Maternal and Child Health Bureau	USU	N/A	VARIOUS	78,750	78,750
Maternal and Child Health Bureau	USU	N/A	U52MC04391 (051322)	1,472,468	
Maternal and Child Health Bureau	USU	N/A	T8MC09652 (080561)	130,614	
Natl Ctr for Disease Prevent/Health Promo	USU	N/A	VARIOUS	4,732	
ARRA-National Institute of Health	USU	N/A	1G20RR025793-01 (080955ARI	453,296	
Corporation for National & Community Service	USU	N/A	VARIOUS	(12,619)	
ARRA-Corp for National & Community Svc	USU	N/A	VARIOUS	52,681	
Corporation for National & Community Service	USU	N/A	06VSPUT018 (080361)	123,027	
Agency for International Development	USU	N/A	VARIOUS	14,947	
Pass-Through From Non-State Entities: Research Grants					
(R&D) Special Ed–Tech. Asst. & Dissem. — University of Oregon	USU	* 84.326	VARIOUS	7,587	
(R&D) Nat'l Resources Conservation Svc — CO Plateau Coop Ecosystem Studies	USU	* N/A	VARIOUS	50,980	
(R&D) Animal & Plant Health Inspection Svc – Mississippi State University	USU	* N/A	VARIOUS	29,770	
(R&D) Research and Development — Michigan State University	USU	* N/A	VARIOUS	18,786	
University of California, Davis	USU	* N/A	VARIOUS	20,259	

* 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, 2010

Grant Name	State Agency	Federal Catalog#	Federal Award/Contract #	Expenditures	Pass-Through
University of Illinois, Chicago	USU	* N/A	VARIOUS	33,548	
University of Minnesota	USU	* N/A	VARIOUS	16,812	
University of Nebraska	USU	* N/A	VARIOUS	37,116	
(R&D) Cooperative State Research Svc. —					
Colorado State University	USU	* N/A	VARIOUS	2,485	
Oregon State University	USU	* N/A	VARIOUS	19,998	
University of Arizona	USU	* N/A	VARIOUS	25,195	
University of California, Davis	USU	* N/A	VARIOUS	6,708	
University of Idaho	USU	* N/A	VARIOUS	1,463	
University of Minnesota	USU	* N/A	VARIOUS	4,854	
(R&D) Natl. Oceanic & Atmospheric Admin. —					
Chesapeake Research Consortium	USU	* N/A	VARIOUS	27,140	
(R&D) Department of Commerce —					
University of Vermont	USU	* N/A	VARIOUS	13,776	
Northrop Grumman	USU	* N/A	VARIOUS	9,909	
(R&D) AF Research and Development —					
Arrowpoint Solutions	USU	* N/A	VARIOUS	383,536	
Atmospheric and Space Technology R A	USU	* N/A	VARIOUS	1,375	
Fairchild Imaging	USU	* N/A	VARIOUS	33,760	
General Atomics	USU	* N/A	VARIOUS	(35,393)	
Goodrich Corporation	USU	* N/A	VARIOUS	33,643	
Intellivis Incorporated	USU	* N/A	VARIOUS	334	
Metatech Corporation	USU	* N/A	VARIOUS	893,823	
Northrop Grumman	USU	* N/A	VARIOUS	290,034	
NorthWest Research Associates, Inc.	USU	* N/A	VARIOUS	5,717	
Norwich University Applied Research	USU	* N/A	VARIOUS	706,383	
Parsons Engineering Science, Inc.	USU	* N/A	VARIOUS	59,698	
Phillips Lab	USU	* N/A	VARIOUS	116,074	
Sensing Strategies, Inc.	USU	* N/A	VARIOUS	5,697	
Sonoma Photonics, Inc.	USU	* N/A	VARIOUS	282,126	
SRI International	USU	* N/A	VARIOUS	138,924	
Thermal Management Tech TMT, LLC	USU	* N/A	VARIOUS	42,487	
University of Arizona	USU	* N/A	VARIOUS	(1)	
ARRA-(R&D) Army Research and Develop —					
Bio/West Incorporated	USU	* N/A	VARIOUS	8,969	
(R&D) Navy Research and Development —					
BAE Systems	USU	* N/A	VARIOUS	13,050	
Barron Associates, Inc.	USU	* N/A	VARIOUS	1,023	
Lidar Pacific Corporation	USU	* N/A	VARIOUS	131,943	
Lockheed Martin	USU	* N/A	VARIOUS	13,347	
Northrop Grumman	USU	* N/A	VARIOUS	278,934	
Raytheon	USU	* N/A	VARIOUS	28,557	
Stanley Associates	USU	* N/A	VARIOUS	198,265	
(R&D) Department of Defense —					
Lidar Pacific Corporation	USU	* N/A	VARIOUS	2,123	
Foreign Agricultural Service (FAS)	USU	* N/A	VARIOUS	90	
General Atomics	USU	* N/A	VARIOUS	291,545	
Peregrine Pharmaceuticals, Inc.	USU	* N/A	VARIOUS	349,699	
(R&D) Army Research and Development —					
Georgia Institute of Technology	USU	* N/A	VARIOUS	44,035	
HDR	USU	* N/A	VARIOUS	123,784	
Owen Ayres and Association	USU	* N/A	VARIOUS	9,642	
(R&D) Department of Justice —					
University of California, Irvine	USU	* N/A	VARIOUS	33,804	
(R&D) Bureau of Land Management —					
Montana State University	USU	* N/A	VARIOUS	12	
Idaho Department of Fish and Game	USU	* N/A	VARIOUS	2,816	
(R&D) Burearu of Reclamation —					
Central State University	USU	* N/A	04-FC-81-1041	53,058	
Duchesne County Water Conservancy Dist	USU	* N/A	100608	1,248	

* 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, 2010

Grant Name	State Agency	Federal Catalog#	Federal Award/Contract #	Expenditures	Pass-Through
(R&D) U.S. Fish and Wildlife Service —					
Texas Parks and Wildlife Department	USU	* N/A	VARIOUS	4,373	
(R&D) National Park Service —					
University of Nevada, Las Vegas	USU	* N/A	VARIOUS	86	
(R&D) Institute of Museum and Library Svcs –					
Syracuse University	USU	* N/A	VARIOUS	829	
(R&D) Federal Highway Administration —					
Department of Transportation	USU	* N/A	VARIOUS	14,561	
Multimedia Data Services Corp	USU	* N/A	VARIOUS	176,118	
Rutgers State University of NJ	USU	* N/A	VARIOUS	784,398	
(R&D) Nat'l. Aeronautic & Space Admin —					
Aerospace Corporation	USU	* N/A	VARIOUS	70,690	
Appalachian State University	USU	* N/A	VARIOUS	7,137	
Ashwin - Ushas Corporation, Inc.	USU	* N/A	VARIOUS	21,072	
ATK Alliant Systems	USU	* N/A	VARIOUS	16,070	
Ball Aerospace	USU	* N/A	VARIOUS	45,588	
Bastion Technologies	USU	* N/A	VARIOUS	56,524	
GATS, Inc.	USU	* N/A	VARIOUS	118,728	
HyPerComp Engineering, Inc.	USU	* N/A	VARIOUS	2,668	
Johns Hopkins University	USU	* N/A	VARIOUS	(13,821)	
JPL	USU	* N/A	VARIOUS	3,928,642	
NorthWest Research Assoc Inc.	USU	* N/A	VARIOUS	68	
Science Systems & Applications Inc	USU	* N/A	VARIOUS	164,299	
SETI Institute	USU	* N/A	VARIOUS	26,609	
SGT, Inc.	USU	* N/A	VARIOUS	53,503	
Space Micro, Inc.	USU	* N/A	VARIOUS	2,471	
University of California, Berkeley	USU	* N/A	VARIOUS	7,296	
University of Colorado	USU	* N/A	VARIOUS	7,370	
Virginia Polytech	USU	* N/A	VARIOUS	38,706	
(R&D) Goddard Space Flight Center —					
Hampton University	USU	* N/A	VARIOUS	74,015	
ARRA-(R&D) Nat'l. Aeronautic & Space —					
University of California Santa Cruz	USU	* N/A	VARIOUS	14,208	
(R&D) Directorate for Biological Sciences —					
Colorado State University	USU	* N/A	VARIOUS	(480)	
(R&D) Directorate for Geosciences —					
Inst Global Environmental Strategies	USU	* N/A	VARIOUS	1,745	
University of Colorado	USU	* N/A	VARIOUS	6,692	
(R&D) National Science Foundation —					
Marine Biological Laboratory	USU	* N/A	VARIOUS	25,244	
Brigham Young University	USU	* N/A	VARIOUS	11,850	
University of N Carolina at Greensboro	USU	* N/A	VARIOUS	7,823	
University of Virginia	USU	* N/A	VARIOUS	6,244	
University of Texas, Austin	USU	* N/A	VARIOUS	114,780	
University of Puerto Rico	USU	* N/A	VARIOUS	34,409	
University of Southern California	USU	* N/A	VARIOUS	11,582	
Castlerock Engineering	USU	* N/A	VARIOUS	26,927	
University of New Mexico	USU	* N/A	VARIOUS	7,641	
Texas A&M University	USU	* N/A	VARIOUS	14,693	
University of Colorado	USU	* N/A	VARIOUS	496	
Harvey Mudd College	USU	* N/A	VARIOUS	25,712	
Caisson Laboratories, Inc.	USU	* N/A	VARIOUS	22,541	
ARRA-(R&D) National Science Foundation —					
University of Montana	USU	* N/A	VARIOUS	16,609	
University of Minnesota	USU	* N/A	VARIOUS	5,489	
(R&D) Environmental Protection —					
AWWA Research Foundation	USU	* N/A	VARIOUS	173,588	
Bear River Commission	USU	* N/A	VARIOUS	73,026	
Dept of Conservation & Natural Resources	USU	* N/A	VARIOUS	4,016	
WY Department of Environmental Quality	USU	* N/A	VARIOUS	2,339	

* 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, 2010

Grant Name	State Agency	Federal Catalog#	Federal Award/Contract #	Expenditures	Pass-Through
(R&D) Research and Development —					
Battelle Energy Alliance, LLC	USU	* N/A	VARIOUS	535,027	
Brigham Young University	USU	* N/A	VARIOUS	126,743	
State Res Ed and Extension Service	USU	* N/A	VARIOUS	32,479	
Houston Advanced Research Center	USU	* N/A	VARIOUS	30,668	
Inland Northwest Research Alliance, Inc.	USU	* N/A	VARIOUS	214,085	
(R&D) Admin for Children and Families —					
Ogden-Weber Community Action Part.	USU	* N/A	VARIOUS	184,126	
(R&D) National Institute on Health —					
Colorado State University	USU	* N/A	VARIOUS	484,467	
Duke University	USU	* N/A	VARIOUS	88,307	
Johns Hopkins University	USU	* N/A	VARIOUS	66,838	
Louisiana Institutions of Higher Ed	USU	* N/A	VARIOUS	114,185	
Southern Research Institute	USU	* N/A	VARIOUS	2,297,677	
University of California, Irvine	USU	* N/A	VARIOUS	90,504	
University of Nevada, Reno	USU	* N/A	VARIOUS	3,004	
University of Texas, Austin	USU	* N/A	VARIOUS	129,521	
Washington State University	USU	* N/A	VARIOUS	51,314	
ARRA-(R&D) National Institute of Health —					
University of Texas Austin	USU	* N/A	VARIOUS	94,654	
(R&D) Health Rsources and Services Admin –					
University of Arizona	USU	* N/A	VARIOUS	613	
State of California	USU	* N/A	VARIOUS	12,593	
(R&D) Institute on Aging —					
University of Denver	USU	* N/A	VARIOUS	12,776	
(R&D) Institute on Drug Abuse —					
University of California, Davis	USU	* N/A	VARIOUS	17,606	
(R&D) National Heart, Lung, and Blood —					
Washington University	USU	* N/A	VARIOUS	180,196	
(R&D) Research and Development —					
University of New Hampshire	USU	* N/A	VARIOUS	49,518	
(R&D) Agency for International Develop. —					
International Resources Group	USU	* N/A	VARIOUS	127,026	
University of California, Davis	USU	* N/A	VARIOUS	64,071	
Pass-Through From Non-State Entities: Non-Research Grants					
(SE) Special Ed Grants to States —					
New Mexico Department of Education	USU	* 84.027	VARIOUS	484	
Wyoming Department of Education	USU	* 84.027	VARIOUS	44,862	
Kansas State Board of Education	USU	* 84.027	VARIOUS	108	
(TRIO) Upward Bound —					
Ute Indian Tribe	USU	84.047	VARIOUS	124,430	
(CIL) Centers for Independent Living —					
Independent Living Res Utilization	USU	84.132	VARIOUS	54,037	
(EIS) Special Ed Grants for Infants and Famili					
Nebraska Dept of Ed	USU	84.181	VARIOUS	13,967	
Drug-Free Schools and Communities —					
Provo School District	USU	84.184	VARIOUS	163,547	
Fund for Improvement of Education —					
Ute Indian Tribe	USU	84.215	VARIOUS	9,051	
Special Education-State Personnel Devlop —					
Arizona Department of Education	USU	84.323	VARIOUS	126,662	
Special Ed Tech Assit State Data Collection —					
MT Office of Public Instruct	USU	84.373	VARIOUS	10,770	
National Science Foundation —					
CUAHSI	USU	N/A	VARIOUS	(61)	
University of California, Santa Barbara	USU	N/A	VARIOUS	3,921	
American Physics Society	USU	N/A	VARIOUS	1,984	
Forest Service —					
Virginia Tech Polytechnic Institute	USU	N/A	VARIOUS	6,637	

* 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, 2010

Grant Name	State Agency	Federal Catalog#	Federal Award/Contract #	Expenditures	Pass-Through
Cooperative State Research Service —					
Colorado State University	USU	N/A	VARIOUS	70,297	
Purdue University	USU	N/A	VARIOUS	15,364	
University of Kentucky Research Found	USU	N/A	VARIOUS	9,720	
University of Nebraska	USU	N/A	VARIOUS	14,734	
University of Wyoming	USU	N/A	VARIOUS	11,146	
Ag. Research and Development Other —					
Colorado State University	USU	N/A	VARIOUS	8,955	
Kansas State University	USU	N/A	VARIOUS	125,543	
Mississippi State University	USU	N/A	VARIOUS	35,995	
Texas A&M University	USU	N/A	VARIOUS	267,920	
University of Nevada, Reno	USU	N/A	VARIOUS	4,237	
University of Wyoming	USU	N/A	VARIOUS	38	
Department of Defense —					
Ball Aerospace	USU	N/A	VARIOUS	96,673	
Ball Boeing	USU	N/A	VARIOUS	47,359	
ITT	USU	N/A	VARIOUS	47,116	
Northrop Grumman	USU	N/A	VARIOUS	473,905	
Optimus Prime	USU	N/A	VARIOUS	1,686,602	
Department of Justice —					
Brigham Young University	USU	N/A	VARIOUS	114,291	
CAPSA	USU	N/A	VARIOUS	10,021	
Iron County	USU	N/A	VARIOUS	100,771	
ARRA-Department of Justice —					
CAPSA	USU	N/A	VARIOUS	3,770	
Department of Transportation —					
Illinois Institute of Technology	USU	N/A	VARIOUS	24,740	
Research and Development —					
Inland Northwest Research Alliance Inc.	USU	N/A	VARIOUS	42,599	
Admin for Children and Families —					
Ogden-Weber Community Action Partnershi	USU	N/A	VARIOUS	89,604	
National Institute on Health —					
University of Montana	USU	N/A	VARIOUS	18	
Colorado State University	USU	N/A	VARIOUS	7,285	
Health Resources and Services Admin. —					
University of Arizona	USU	N/A	VARIOUS	(27)	
Subtotal – Utah State University				140,907,200	7,008,339
UTAH VALLEY UNIVERSITY					
Research Grants					
(R&D) Poppy Polulations	UVU	* N/A	JSA055016	17,692	
Non-Research Grants					
Rural Utilities Service	UVU	10.855	708-B16	17,276	
Employment and Training Administration	UVU	17.269	CB-17303-08-60-A-49	303,226	
Employment and Training Administration	UVU	17.269	CB-18211-09-60-A-49	490,410	
Noyce Professional Engagement	UVU	47.076	DUE-0934942	62,444	
CI-TEAM Demo	UVU	47.080	OCI-0753429	79,106	
(SFA) Supp. Educ. Opportunity Grants	UVU	* 84.007	P007A094219	329,823	
1990 Endowment Challenge Grant	UVU	84.031	P031G00018	14,088	
Title III - Student Success Retention	UVU	84.031	P031A060252	505,627	
(SFA) Federal Work Study Program	UVU	* 84.033	P033A094219	676,420	
(SFA) Perkins Loan Cancellations	CEU	* 84.037	VARIOUS	114,333	
(TRIO) Student Support Services	UVU	84.042	P042A050863	251,937	
(TRIO) Talent Search	UVU	84.044	P044A070830	290,418	
(TRIO) Upward Bound	UVU	84.047	P047A081130	369,086	
(SFA) Pell Grant Program	UVU	* 84.063	P063P092493	42,588,102	
FIPSE - DESHM	UVU	84.116	P116N080008	32,503	
FIPSE - Utah Democracy Project	UVU	84.116	P116Z080242	82,456	

* 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, 2010

Grant Name	State Agency	Federal Catalog#	Federal Award/Contract #	Expenditures	Pass-Through
FIPSE - High Fidelity Human Sim Equipment	UVU	84.116	P116Z080168	43,149	
FIPSE - Nursing Cong Directed Grant	UVU	84.116	P116Z090228	46,575	
Projects with Industry	UVU	84.234	H234R050178	31,112	
Gear-Up Scholarships	UVU	84.334	P334S050019	589,113	
Gear-Up	UVU	84.334	P334S050019	1,713,038	
Child Care Access Means Parents in School	UVU	84.335	P335A050435	35,774	
Child Care Access Means Parents in School	UVU	84.335	P335A090223	159,258	
(SFA) Academic Competitiveness Grants	UVU	* 84.375	P375A092493	237,654	
(SFA) National SMART Grants	UVU	* 84.376	P376S092493	1,684,958	
Suicide Prevention Initiative	UVU	93.243	5H79SM057872-03	31,544	
NFA State Fire Training Program	UVU	97.043	VARIOUS	22,991	
Americorps Student Awards	UVU	N/A	VARIOUS	84,302	
Pass-Through From Non-State Entities: Research Grants					
(R&D) National Science Foundation —					
Northern Kentucky University	UVU	* N/A	NKU 2006-122-4-20460	4,879	
Brigham Young University	UVU	* N/A	IIS-0812653	3,053	
Pass-Through From Non-State Entities: Non-Research Grants					
Department of Commerce —					
WestCamp Inc.	UVU	11.611	70NANB5H1142	403,832	
Subtotal – Utah Valley University				51,316,179	0
WEBER STATE UNIVERSITY					
Research Grants					
(R&D) AG Research – Basic and Applied	Weber State	* 10.001	04-CS-11041563-33	1,345	
(R&D) Challenge Cost Share	Weber State	* 15.642	07-CS-11040100-040	17,944	
(R&D) Migratory Bird Monitoring, Conservation	Weber State	* 15.655	601819J301	25,315	
(R&D) Outdoor Recreation Acquisition	Weber State	* 15.916	H1200-004-0002	23,074	
(R&D) Aerospace Education Services Pgm	Weber State	* 43.001	NNA07CN75G, NNX07AF51G	15,006	
(R&D) Geosciences	Weber State	* 47.050	EAR-0838021, EAR-0819810	18,142	
(R&D) Social, Behavioral, & Economic Sci.	Weber State	* 47.075	SES-0648735	14,810	
Non-Research Grants					
Clearn Air Act Surveys, Studies, Research	Weber State	66.034	EP09H000848, XA83346201	53,520	
(SFA) Supp. Educ. Opportunity Grants	Weber State	* 84.007	P007A094221	461,583	
(SFA) Federal Work Study Program	Weber State	* 84.033	P033A 084221 / 094221	814,263	
(TRIO) Student Support Services	Weber State	84.042	P042A050608	429,049	
(TRIO) Talent Search	Weber State	84.044	P044A060394	245,997	
(TRIO) Upward Bound	Weber State	84.047	P047 A040876/A090251/V0700:	686,812	
(SFA) Pell Grant Program	Weber State	* 84.063	VARIOUS	21,825,264	
Fund for the Improvement of Postsecondary E	Weber State	84.116	P116Z080190	14,475	
Fund for the Improvement of Education	Weber State	84.215	U215K090121, U215K100083	127,097	
(SFA) Academic Competitiveness Grants	Weber State	* 84.375	P375A092354	18,146	
(SFA) National SMART Grants	Weber State	* 84.376	P376S092354	300,872	
Health Careers Opportunity Program	Weber State	93.822	1D18HP13631-01-00	124,720	
Participating Agreement	Weber State	N/A	04-PA-11046000-044	4,266	
Pass-Through From Non-State Entities: Research Grants					
(R&D) Aerospace Education Services Pgm —					
University of Washington	Weber State	* 43.001	Subcontract #462967	38,396	
Pass-Through From Non-State Entities: Non-Research Grants					
Procurement Technical Asst. for Business —			SubK-07-Weber State-		
BearingPoint Inc.	Weber State	12.002	FA8601-05-F-0106-826	60,201	
(HPC) Highway Planning and Construction —			CAST 2008-01		
State of Vermont	Weber State	* 20.205	PO#06140-0000003439	29,363	
Education and Human Resources —					
Lorain County Community College	Weber State	47.076	LCCC1-0000100293	27,984	

* 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, 2010

Grant Name	State Agency	Federal Catalog#	Federal Award/Contract #	Expenditures	Pass-Through
Gear Up —					
Ogden City School District	Weber State	84.334	Agreement PO#88233	295,259	
CDC Investigations & Technical Assistance —					
Weber-Morgan Health Department	Weber State	93.283	VARIOUS	3,549	
National Writing Project —					
National Writing Project Corporation	Weber State	N/A	07-UT02	60,876	
Subtotal – Weber State University				25,737,328	0
Subtotal – Component Units – College and University				**605,145,344**	34,443,085
COMPONENT UNITS - OTHER					
Comprehensive Health Insurance Pool					
High Risk Pool Operational Loss Grant 2008	CHIP	93.780	1G0CMS300045/02	2,040,583	
Subtotal – Comprehensive Health Insurance Pool				2,040,583	0
Utah Schools For The Deaf And Blind					
Deaf Blind Centers	USDB	84.326	H326C030012	78,192	
ARRA-(SE) Special Education Grants to State	USDB	* 84.391	H391A090059	57,547	
ARRA-(SE) Special Education - Preschool G	USDB	* 84.392	H392A090092	23,841	
Subtotal – Utah Schools for the Deaf and Blind				159,580	0
Subtotal – Component Units – Other				**2,200,163**	0
TOTAL FEDERAL EXPENDITURES				$ 5,175,135,280	$ 804,097,656
Summary of Endowments, Loan Guarantees, and Loans Outstanding Reported in Notes to the Schedule of Expenditures of Federal Awards				$ 2,490,806,022	
TOTAL				**$ 7,665,941,302**	

* Major Programs, see Note 2.A.

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

NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

NOTE 1. PURPOSE OF THE SCHEDULE

The accompanying Schedule of Expenditures of Federal Awards (Schedule) is a supplementary schedule to the State's basic financial statements and is presented for purposes of additional analysis. The Schedule is required by Office of Management and Budget (OMB) Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations.*

NOTE 2. SIGNIFICANT ACCOUNTING POLICIES

A. Basis of Presentation – The information in the Schedule is presented in accordance with OMB Circular A-133.

- Federal Financial Assistance – Pursuant to the Single Audit Act of 1984 (Public Law 98-502); 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, endowments, or direct appropriations. Accordingly, nonmonetary federal assistance, including food stamps, food commodities, vaccines, food vouchers, and 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 State and Federal Government for which the Federal Government procures tangible goods or services are not considered to be federal financial assistance.

- Catalog of Federal Domestic Assistance – OMB Circular A-133 requires the Schedule to show the total expenditures for each of the State's federal financial assistance programs as identified in the Catalog of Federal Domestic Assistance (CFDA). The CFDA is a government-wide compendium of individual federal programs. Each program included in the CFDA is assigned a five-digit program identification number (CFDA number) which is reflected in the Schedule. Federal financial assistance programs and contracts which have not been assigned a CFDA number or, where management has been unable to determine the CFDA number, have been identified as N/A in the CFDA number column of the schedule.

NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

- Cluster of Programs – Closely related programs with different CFDA numbers which share common compliance requirements are considered a cluster of programs. Clusters are defined by the OMB. Clustered programs presented in the Schedule are identified with a cluster prefix at the beginning of the grant name: (AGE) Aging Cluster, (CC) CCDF Cluster (Child Care), (CIL) Centers for Independent Living Cluster, (CSBG) CSBG Cluster, (EFA) Emergency Food Assistance Cluster, (EFSP) Emergency Food and Shelter Program Cluster, (EHCY) Education of Homeless Children and Youth Cluster, (EIS) Early Intervention Services (IDEA) Cluster, (ES) Employment Services Cluster, (ETSG) Educational Technology State Grants Cluster, (FW) Fish and Wildlife Cluster, (HDST) Head Start Cluster, (HPC) Highway Planning and Construction Cluster, (HS) Highway Safety Cluster, (HSEC) Homeland Security Cluster, (ILSB) Independent Living Services for Older Individuals Who Are Blind Cluster, (ILSG) Independent Living State Grants Cluster, (IMMZ) Immunization Cluster, (MED) Medicaid Cluster, (NUT) Child Nutrition Cluster, (R&D) Research and Development Programs, (SDS) Statewide Data Systems Cluster, (SE) Special Education (IDEA) Cluster, (SFA) Student Financial Assistance Programs, (SFSF) State Fiscal Stabilization Fund Cluster, (SNAP) SNAP Cluster, (SSI) Disability Insurance/SSI Cluster, (TANF) TANF Cluster, (TIPA) Title I, Part A Cluster, (TRIO) TRIO Cluster, (TSP) Transit Services Programs Cluster, (VOCR) Vocational Rehabilitation Cluster and (WIA) WIA Cluster.

- Type A and Type B Programs – The Single Audit Act of 1984 (as amended in 1996) and OMB Circular A-133 establish the levels to be used in defining Type A and Type B federal programs. Type A programs for the State of Utah are those programs which exceeded $17,500,000 in federal awards expended for the fiscal year ended June 30, 2010. All other programs are classified as Type B by the State. For the year ended June 30, 2010, certain low-risk Type A programs were not audited and certain Type B programs considered high-risk were audited as required by OMB Circular A-133. All Type A and high-risk Type B programs that were audited as major programs are noted on the Schedule. A listing of these programs is in the Schedule of Findings and Questioned Costs, PART I. Summary of Auditor's Results.

B. Reporting Entity – The State reporting entity is fully described in Footnote 1.A. of the State's basic financial statements. The Schedule includes all federal financial assistance programs administered by the State for the year ended June 30, 2010.

NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

C. Basis of Accounting – Federal financial assistance programs included in the Schedule are primarily reported in the State's basic financial statements as grants and contributions in the entity-wide Statement of Activities and as federal grants and contracts or federal reinsurance in the fund financial statements. The Schedule is presented using the same basis of accounting as that used in reporting the expenditures of the related funds in the State's basic financial statements. The basis of accounting used for each fund is described in Footnote 1.C. of the State's basic financial statements.

- Indirect Costs – The Schedule includes a portion of costs associated with general activities which are allocated to federal financial assistance programs under negotiated formulas commonly referred to as indirect cost rates.

- Matching Costs – The Schedule does not include matching expenditures.

- Nonmonetary Assistance – The Schedule contains values for several nonmonetary assistance programs. The Food Stamp program is presented at the dollar value of food stamp electronic benefit transfers authorized and used by recipients. The Commodities and Vaccine programs are presented at the federally assigned value of commodities disbursed by the State. The Surplus Property program is presented at the estimated fair value of the property distributed. The fair value was estimated to be 23.3% of the property's original federal acquisition value.

- Endowment, Loan, and Loan Guarantee Programs – Information on federal endowment, federal loan, and federal loan guarantee programs is included in the footnotes instead of on the Schedule.

- Direct and Indirect (Pass-Through) Federal Financial Assistance – The majority of the State's federal financial assistance is received directly from the granting federal agency (i.e., the State 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 State (i.e., the State is a subrecipient). Although this type of assistance is included on the Schedule as "Pass-Through From Non-State Entities," it is not reported as federal revenue on the State's basic financial statements because it was not awarded directly from the Federal Government to the State.

NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

- Pass-Through Expenditures – The Schedule includes a column for "Pass-Through" to identify the amount provided to subrecipients. The State makes subgrants to other entities to carry out the federal programs.

- Federal Transactions Between State Entities – Some state entities transfer (expend) federal assistance to other state entities (i.e., a pass-through of funds by the primary recipient state entity to a subrecipient state entity). In this case, the federal revenue and expenditures are only reported once within the same fund on the State's basic financial statements in accordance with generally accepted accounting principles (GAAP) and reported once on the Schedule in the primary recipient state entity. This method avoids duplication and the overstatement of the aggregate level of federal financial assistance expended by the State. However, purchases of services between state entities using federal monies are reported in the basic financial statements as expenditures or expenses by the purchasing entity and as revenues for services rendered by the providing entity.

  The reported expenditures for benefits under the Supplemental Nutrition Assistance Program (SNAP) (CFDA #10.551) are supported by both regularly appropriated funds and incremental funding made available under section 101 of the American Recovery and Reinvestment Act of 2009. The portion of total expenditures for SNAP benefits that is supported by Recovery Act funds varies according to fluctuations in the cost of the Thrifty Food Plan, and to changes in participating households' income, deductions, and assets. This condition prevents USDA from obtaining the regular and Recovery Act components of SNAP benefits expenditures through normal program reporting processes. As an alternative, USDA has computed a weighted average percentage to be applied to the national aggregate SNAP benefits provided to households in order to allocate an appropriate portion thereof to Recovery Act funds. This methodology generates valid results at the national aggregate level but not at the individual State level. Therefore, we cannot validly disaggregate the regular and Recovery Act components of our reported expenditures for SNAP benefits. At the national aggregate level, however, Recovery Act funds account for approximately 15 percent of USDA's expenditures for SNAP benefits in the federal fiscal year ended September 30, 2009.

NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

NOTE 3. RECONCILIATION OF EXPENDITURES TO FEDERAL REVENUES

Expenditures reported in the Schedule agree with the federal revenues reported in the State's basic financial statements with the following reconciling items:

	Total Federal Expenditures from the Schedule	$ 5,175,135,280
	Reconciling items:	
A.	Federal Capital Contribution for loan programs reported as federal revenue in the State's Governmental Fund and Component Unit Financial Statements but not reported on the Schedule:	
	HOME Investment Partnership Loans (14.239)	5,298,514
	Clean Water Capitalization Grant State Revolving Fund Loans (66.458)	2,109,995
	ARRA–Clean Water Capitalization Grant State Revolving Fund Loans (66.458)	6,289,782
	Drinking Water Capitalization Grant State Revolving Fund Loans (66.468)	8,667,029
	ARRA–Drinking Water Capitalization Grant State Revolving Fund Loans (66.468)	5,555,000
B.	Federal assistance reported on the Schedule under the Board of Regents' Student Loan Purchase Program and the Student Loan Guarantee Program – Utah Higher Education Assistance Authority which is reported in the Proprietary Fund Financial Statements as non-federal revenue.	14,457,407
C.	Federal flow-through funds for colleges and universities which are not reported in the Component Unit Financial Statements as federal revenue.	(37,634,394)
D.	State-funded unemployment insurance expenditures reported on the Schedule which are not reported as federal revenue in the Proprietary Fund Financial Statements.	(468,525,823)
E.	Build America Bonds subsidy payments not included and not reported in single audit.	7,435,238
F.	Fund financial statement accrual of next year's federal pass through revenues to local school districts.	75,637,253
G.	Reed Act distribution from Federal Unemployment Fund spent but received in prior years.	(265,266)
H.	Unemployment Compensation Modernization Administration incentive money from the American Recovery and Reinvestment Act of 2009 received but not spent.	20,332,402
I.	Other miscellaneous reconciling items, net.	(1,326,676)
	Total federal revenue per the Fund Financial Statements	$ 4,813,165,741
	FEDERAL REVENUE PER THE FUND FINANCIAL STATEMENTS:	
	Governmental Funds – Federal Grants and Contracts	$ 3,713,771,000
	Proprietary Funds – Federal Reinsurance and Allowances / Reimbursements	477,618,000
	Proprietary Funds – Federal Grants	40,662,000
	Component Units – Operating Grants and Contributions	989,222,000
	Total	5,221,273,000
	Less amounts included in the Component Unit revenues for:	
	State, local, and other grants and contributions	(342,389,509)
	College and university federal flow-through funds from State agencies	(65,717,750)
	Total federal revenue per the Fund Financial Statements	$ 4,813,165,741

NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

NOTE 4. NONMONETARY ASSISTANCE INVENTORY

As described previously in Note 2, nonmonetary assistance is reported in the Schedule based on the amount disbursed. As of June 30, 2010, the following inventories of nonmonetary assistance existed:

Assistance	Inventory Balance June 30, 2010
Food Commodities	$ 896,988

NOTE 5. FEDERAL REINSURANCE ON DEFAULTED LOANS

The Utah Higher Education Assistance Authority has entered into agreements with the U.S. Department of Education which provide for federal reinsurance against defaulted acquired student loans according to the following schedule for loans disbursed:

Annual Default Rate	Federal Reinsurance for Loans Disbursed Prior to October 1, 1993	Federal Reinsurance for Loans Disbursed On or After October 1, 1993 and Prior to October 1, 1998
0% to less than 5%	100%	98%
5% to less than 9%	100% of claims up to 5% and 90% of claims greater than 5% but less than 9%	98% of claims up to 5% and 88% of of claims greater than 5% but less than 9%
9% or greater	100% of claims up to 5%, 90% of claims greater than 5% but less than 9%, and 80% of claims 9% or greater	98% of claims up to 5%, 88% of claims greater than 5% but less than 9%, and 78% of claims 9% or greater

Federal reinsurance is paid at a reduced rate for loans whose first disbursement was on or after October 1, 1998, as follows:

Annual Default Rate	Federal Reinsurance for Loans Disbursed Prior to October 1, 1993
0% to less than 5%	95%
5% to less than 9%	95% of claims up to 5% and 85% of claims greater than 5% but less than 9%
9% or greater	95% of claims up to 5%, 85% of claims greater than 5% but less than 9%, and 75% of claims 9% or greater

NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

As of June 30, 2010, the Utah Higher Education Assistance Authority had guaranteed student loans outstanding with a current principal and interest balance of approximately $2.085 billion. Annual default rates for purposes of application of federal reinsurance are calculated on a federal fiscal year-end basis by dividing default claims filed for the year by the original guarantee amount of loans in repayment at the end of the preceding year. The Utah Higher Education Assistance Authority's annual default rate was less than 5% for the federal fiscal year ended September 30, 2009.

NOTE 6. FEDERAL LOANS OUTSTANDING AND NEW LOANS ISSUED

The State administers the following federal loan programs:

	CFDA #	Beginning Balance at July 1, 2009	New Loans Issued During Fiscal Year 2010	Repayments/ Adjustments During Fiscal Year 2010	Outstanding Balance at June 30, 2010
Rural and Economic Development Program	10.433	$ 2,650,782	$ 5,000	$ 75,908	$ 2,579,874
Rental Rehabilitation Program	14.230	178,499	-	56,512	121,987
HOME Investment Partnership Loans [1]	14.239	43,540,085	6,797,605	1,486,247	48,851,443
Highway Planning and Construction Program [1]	20.205	3,726,924	-	699,884	3,027,040
Clean Water Capitalization Grant State Revolving Fund Loans [1, 2]	66.458	194,823,993	22,055,339	22,259,292	194,620,040
Drinking Water Capitalization Grant State Revolving Fund Loans [1, 2]	66.468	71,614,483	16,773,030	3,763,087	84,624,426
(SFA) Perkins Loan Program [1]	84.038	58,841,099	7,177,083	8,417,516	57,600,666
(SFA) Health Professions Student Loan Program [1]	93.342	2,284,837	278,763	260,481	2,303,119
(SFA) Nursing Student Loan Program [1]	93.364	388,724	166,105	73,279	481,550
		$ 378,049,426	$ 53,252,925	$ 37,092,206	$ 394,210,145

[1] Denotes a major program

[2] Funding sources for new loans issued in the Clean Water Capitalization Grant State Revolving Fund Loans and the Drinking Water Capitalization Grant State Revolving Fund Loans are a combination of federal capital contribution, including ARRA state match, and existing fund equity. During the fiscal year ended June 30 2010, the amount of ARRA funds for new loans was $6,289,782 and $5,555,000, respectively.

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

Some of the above loan programs require matching funds from the State. The HOME Loan Program requires a 25 percent match; the loans made with the match money are separate loans, accounted for separately, and are not included in the above numbers. Other loan programs above require a 0 to 25 percent match. The above numbers for these loan programs include the State match.

NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

The colleges and universities also partially administer the Federal Family Education Loan (FFEL) Program and the Federal Direct Student Loans (Direct Loan) Program (both programs include subsidized Stafford, unsubsidized Stafford, and PLUS loans). The loans of the FFEL program are made through lending institutions and the loans of the Direct Loan program are made by the Secretary of Education, but the colleges and universities are responsible for completing portions of the loan applications, verifying student eligibility, filing Student Confirmation Reports, refunding money to lenders, and disbursing funds to students. During the fiscal year ending June 30, 2010, the colleges and universities disbursed the following amount of new loans:

	CFDA #	New Loans Disbursed During Fiscal Year 2010
(SFA) Federal Family Education Loan Program–Lender *	84.032	$ 302,226,409
(SFA) Federal Direct Student Loans Program *	84.268	20,027,669

* Denotes a major program

The State Board of Regents Student Loan Purchase Program (Program) began participating in March 2009 in the U.S. Department of Education (ED) Loan Participation Purchase Program, which was created under the "Ensuring Continued Access to Student Loans Act of 2008" (Pub. L. No. 110-227). The Program was created to assist lenders in obtaining financing for student loans during the 2008-2009 and 2009-2010 academic years. Under the Loan Participation Purchase Program, ED may purchase a 100% participation interest in student loans disbursed after May 1, 2009 for the 2009-2010 academic year. ED advances to the lender a line of credit equal to the principal amount of the student loan. The pledged loans are serviced internally by the Program and administered by a custodian. The Program has pledged the collections from $85,893,990 of participated loans to repay the line of credit from ED of $66,304,930. Monthly interest cost on the line of credit is equal to the Commercial Paper rate plus .50%. Interest is payable monthly to ED.

NOTE 7. FEDERAL ENDOWMENT

The College of Eastern Utah maintains an endowment from the U.S. Department of Education (CFDA #84.031). The endowment is for scholarships for Native Americans and residents of San Juan County, Utah. The endowment was created April 1, 1993, for 20 years with federal funds of $4,000,000 and with match from private funds of $2,000,000. During the year ended June 30, 2010, $322,764 of earnings were spent on scholarships; the federal portion of this amount is included on the Schedule. The endowment balance of both federal and match funds at June 30, 2010, was $13,920,509.

NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

The Utah Arts Council of the Utah Department of Community and Culture maintains an endowment from the U.S. National Endowment for the Arts. The endowment is a permanent fund used to provide support for the Utah Arts Endowment Fund and was created with $600,000 of federal funds on September 26, 1991. Only the interest from the endowment is used to make grants to individual artists and ethnic art groups. The Utah Arts Endowment Fund also accepts donations that are used to make grants. During the year ended June 30, 2010, interest earnings and contributions were $8,428 and no grants were issued. The Utah Arts Endowment Fund balance at June 30, 2010, comprised of the federal endowment and donations, was $789,394.

Utah Valley University maintains a 1990 Challenge Grant endowment fund from the U.S. Department of Education (CFDA #84.031). It was created May 1992 with a $1,000,002 federal grant and a required $500,001 of matching funds. The endowment fund must be held for 20 years after which the total of the fund can be used for any educational purpose. Fifty percent of the investment earnings may be spent. During the year ended June 30, 2010, $14,088 of federal earnings was spent for educational purposes and is reported on the Schedule. The endowment fund balance of both federal and match funds at June 30, 2010, was $2,617,160.

NOTE 8. WOMEN, INFANT, AND CHILDREN PROGRAM FOOD REBATES

During the fiscal year ended June 30, 2010, the Utah Department of Health earned $9,894,593 of cash rebates from infant formula manufacturers on the sale of formula to participants in the Women, Infants and Children (WIC) Program (CFDA #10.557), a major program. Rebate contracts with infant formula manufacturers are authorized by federal regulation 7 CFR 246.16a as a cost containment measure.

Rebates are reported as a reduction of expenditures previously incurred for WIC food benefit costs. The cash rebates resulted in more persons being served than if there were no rebates.

The cash rebates earned for the fiscal year ended June 30, 2010, correspond to an annual average food benefit for 18,739 persons.

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SCHEDULE OF FINDINGS AND QUESTIONED COSTS

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

PART I. SUMMARY OF AUDITOR'S RESULTS

FINANCIAL STATEMENTS:

1. Type of auditor's report issued: ***Unqualified***

2. Internal control over financial reporting:
   - Material weaknesses identified? *(#10-07)* __x__ yes ____ no
   - Significant deficiencies identified __x__ yes ____ none reported

3. Noncompliance material to financial statements noted? ___ yes __x__ no

FEDERAL AWARDS:

4. Internal control over major programs:
   - Material weaknesses identified? __x__ yes ____ no

     The material weaknesses relate to the following programs:
     10.025 Animal & Plant Diseases (#10-08)
     10.551, 10.561 SNAP Cluster (#10-13)
     84.027, 84.173, 84.391, 84.392, Special Education Cluster (IDEA) (#10-21)
     84.010, 84.389 Title I Part A Cluster (TIPA) (#10-21)
     93.767 Children's Health Insurance Program (#10-38)
     93.575, 93.596, 93.713 CCDF Cluster (CC) ((#10-45)
     93.558 Temporary Assistance for Needy Families (#10-46)
     14.228 Community Development Block Grant (#10-50)
     17.258, 17.259, 17.260 Workforce Investment Act Cluster (#10-56)

   - Significant deficiencies identified __x__ yes ____ no

5. Type of auditor's report issued on compliance for major programs:

   Unqualified *for all major programs except for the following programs which were* ***qualified****:*

   93.767 Children's Health Insurance Program (#10-38)
   93.575, 93.596, 93.713 CCDF Cluster (CC) (#10-45)
   17.258, 17.259, 17.260 Workforce Investment Act Cluster (#10-56)

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
PART I. SUMMARY OF AUDITOR'S RESULTS

6. Any audit findings disclosed that are required to be reported in accordance with section 510(a) of Circular A-133? __x__ yes ____ no

7. Identification of major programs:

CFDA #	GRANT NAME
10.025 *	Animal & Plant Diseases
10.551, 10.561	(SNAP) Supplemental Nutrition Assistance Program
10.557, 10.578	Women, Infants & Children Program
12.401	Military Operations & Maintenance
14.228	(CDBG) Community Development Block Grant
14.239	Home Investment Partnership Loans
17.207, 17.801, 17.804 *	(ES) Employment Service Cluster
17.225	(UI) Unemployment Insurance
17.258, 17.259, 17.260 *	(WIA) Workforce Investment Act Cluster
20.205, 20.219	(HPC) Highway Planning and Construction
66.458	Clean Water Capitalization Grant SRF
66.468	Drinking Water Capitalization Grant SRF
81.042 *	Weatherization
84.010, 84.389	(TIPA) Title I Deprived Child
84.032	FFEL – Guaranty Agencies
84.027, 84.173, 84.391, 84.392	(SE) IDEA Cluster
84.048 *	Career and Technical Education
84.126, 84.390	(VOCR) Vocational Rehabilitation
84.367 *	Improving Teacher Quality
84.369 *	Grants for State Assessments
84.394, 84.397	(SFSF) State Fiscal Stabilization Cluster
93.044, 93.045, 93.053, 93.705, 93.707 *	(AGE) Aging Cluster
93.069	Public Health Emergency Preparedness
93.268, 93.712	(IMMZ) Immunization Cluster
93.558	Temporary Assistance for Needy Families
93.563	IV-D Child Support
93.575, 93.596, 93.713	(CC) Child Care Cluster
93.658	IV-E AFDC Foster Care
93.659 *	IV-E Adoption Assistance
93.767	Children's Health Insurance Program
93.775, 93.777, 93.778	(MED) Medicaid Cluster
various	(SFA) Student Financial Assistance Programs Cluster (including CFDA 84.032 FFEL – Lenders)
various	(R&D) Research and Development Cluster

* Type B Program

8. Dollar threshold used to distinguish between Type A and Type B programs: ***$17,500,000***

9. Auditee qualified as low-risk auditee? ____ yes __x__ no

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
PART II. FINDINGS – FINANCIAL STATEMENTS AUDIT

U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES

10-01. **INTERNAL CONTROL WEAKNESSES, NONCOMPLIANCE, AND INADEQUATE DOCUMENTATION**
(Utah Department of Health and Utah Department of Workforce Services)

CFDA Number and Title: **93.767 Children's Health Insurance Program**
Federal Award Number: **5-1005UT5021**
Questioned Costs: **$11,054**
Pass-through Entity: N/A

NOTE: This finding is presented in detail in Finding No. 10-38 in Part III of this section.

10-02. **INCORRECT ELIGIBILITY DETERMINATION AND INADEQUATE DOCUMENTATION OF ELIGIBILITY**
(Utah Department of Health and Utah Department of Workforce Services)

CFDA Number and Title: **93.778 Title XIX Medicaid Cluster**
Federal Award Number: **5-0605UT5028**
Questioned Costs: **$30,860 ($1,501 ARRA and $29,359 non-ARRA)**
Pass-through Entity: N/A

NOTE: This finding is presented in detail in Finding No. 10-39 in Part III of this section.

10-03. **INTERNAL CONTROL WEAKNESSES AND NONCOMPLIANCE**
(Utah Department of Workforce Services)

CFDA Numbers and Titles: **93.596 Child Care and Development Fund – Mandatory and Matching**
Federal Award Numbers: **G-0801UTCCDF, G-0901UTCCDF, G-1001UTCCDF**
Questioned Costs: **$12,679**
Pass-through Entity: N/A

NOTE: This finding is presented in detail in Finding No. 10-45 in Part III of this section.

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
PART II. FINDINGS – FINANCIAL STATEMENTS AUDIT

U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT

10-04. **NATIONAL STABILIZATION PROGRAM ERRORS**
(Department of Community and Culture)

CFDA Number and Title: **14.228 Community Development Block Grant**
Federal Award Number: **B-08-DN-49-0001**
Questioned Costs: $0
Pass-through Entity: N/A

NOTE: This finding is presented in detail in Finding No. 10-50 in Part III of this section.

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
PART II. FINDINGS – FINANCIAL STATEMENTS AUDIT

U.S. DEPARTMENT OF LABOR

10-05. **INTERNAL CONTROL WEAKNESSES AND NONCOMPLIANCE**
(Utah Department of Workforce Services)

CFDA Numbers and Titles: **1) 17.258 WIA Adult Program**
2) 17.259 WIA Youth Activities
3) 17.260 WIA Dislocated Workers
Federal Award Numbers: **various**
Questioned Costs: **1) $8,626 2) $37,206 3) $11,910**
Pass-through Entity: N/A

NOTE: This finding is presented in detail in Finding No. 10-56 in Part III of this section.

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
PART II. FINDINGS – FINANCIAL STATEMENTS AUDIT

GENERAL FINDINGS

10-06. **UNTIMELY RECONCILIATION OF THE LOAN MANAGEMENT SUBLEDGER TO THE GENERAL LEDGER**
(Department of Administrative Services, Division of Finance)

Federal Agency: N/A
CFDA Number and Title: N/A
Federal Award Number: N/A
Questioned Costs: N/A

The Department of Administrative Services, Division of Finance is not reconciling the loan management system (CLCS) to the State's general ledger system (FINET) in a timely manner. The Division of Finance maintains and uses CLCS to track payments and disbursements for various types of loans, including loans for federal programs. The reconciliation of CLCS to FINET is considered a key internal control to ensure that loans are properly tracked on CLCS so that interest is properly accrued, billing and collection procedures are performed appropriately, and disbursements are for authorized loans. The reconciliation is also an important control to ensure that loans are properly recorded and reported in the State's financial statements. However, the Division of Finance did not complete the March 2010 reconciliations until the end of October 2010, and the June 2010 reconciliations were not completed until November 2010. Also, there are numerous reconciling items that are not being resolved in a timely manner; specifically we noted the same reconciling items on both the June 2009 and March 2010 reconciliations. Untimely reconciliations could result in misstatements in the State's financial statements or delayed collections of program income related to federal programs.

Recommendation:

We recommend that the State Division of Finance perform reconciliations of CLCS to FINET in a timely manner and resolve identified reconciling items in a timely manner.

Department of Administrative Services – State Division of Finance Response:

We agree with this finding and recommendation. The Division of Finance has established additional controls and procedures to ensure that the loan management system (CLCS) is reconciled timely to the State' general ledger system (FINET). We have made it a priority to complete and resolve any remaining fiscal year 2010 reconciliations and reconciling items. In addition, we will apply these same procedures to the fiscal year 2011 reconciliations to ensure that they are performed and completed in a timely manner each month.

Contact Person: Marcie Handy, Assistant Comptroller, (801) 538-1678
Anticipated Correction Date: April 30, 2011

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
PART II. FINDINGS – FINANCIAL STATEMENTS AUDIT

GENERAL FINDINGS

10-07. **INADEQUATE INTERNAL CONTROLS OVER FINANCIAL REPORTING**
(Department of Administrative Services, Division of Finance)

Federal Agency: N/A
CFDA Number and Title: N/A
Federal Award Number: N/A
Questioned Costs: N/A

The State does not have adequate internal controls to ensure that all transactions are properly captured and recorded in the general ledger and that the financial statements are properly prepared in accordance with generally accepted accounting principles. As a result, significant audit adjustments were required to properly present the State's financial activities in the *Comprehensive Annual Financial Report (CAFR).*

Management is responsible for the preparation and accuracy of the *CAFR* and for establishing internal controls and procedures to accurately capture and record transactions.

Recommendation:

We recommend that the Department of Administrative Services, Division of Finance establish internal controls to ensure transactions are properly captured and recorded in the general ledger and the *CAFR* properly presents the State's financial activities in conformity with generally accepted accounting principles.

Department of Administrative Services – State Division of Finance Response:

We agree with this finding and recommendation. The Division of Finance will continue to improve its internal controls established to accurately capture and record transactions. As part of this effort, we will follow up on all audit adjustments to help ensure that the underlying problems are resolved. Various factors such as the diversity of the sources and types of information summarized for presentation in the CAFR, as well as the timing of the audit procedures make it difficult for any control in this area to completely eliminate audit adjustments. However, we are committed to maintaining sound internal controls in order to keep the number of audit adjustments to a minimum.

Contact Person: Marcie Handy, Assistant Comptroller, (801) 538-1678
Anticipated Correction Date: June 30, 2011

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

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

U.S. DEPARTMENT OF AGRICULTURE

10-08. **INTERNAL CONTROL WEAKNESSES AND NONCOMPLIANCE WITH REPORTING REQUIREMENTS**
(Utah Department of Agriculture and Food)

CFDA Number and Titles: **10.025 1) Grasshopper/Mormon Cricket**
2) FAD/National Emergency
Federal Award Numbers: **1) 09-8588-0559-CA; 2) 09-9749-1788-CA**
Questioned Costs: $0
Pass-through Entity: N/A

We noted the following errors when testing a sample of three federal financial reports for various cooperative agreements under CFDA #10.025.

a. For 2 of the 3 reports, the Department of Agriculture and Food used the incorrect indirect cost rate and the incorrect direct cost base amount, resulting in either over or undercharges to the programs. The Department should apply the federally-approved indirect cost rate and should exclude capital expenditures or other distorting items (e.g., pass-through or major subcontract amounts) from the direct cost base. Errors of this nature may be exacerbated by delays in the approval of current year rates and because the effective period for cooperative agreements span multiple rates.

   For the Grasshopper/Mormon Cricket program, these errors offset other errors noted below, and for the Foreign Animal Disease (FAD) program, there were adequate underlying expenditures in excess of the expenditures claimed for federal reimbursement; therefore, we have not questioned any costs associated with these errors. These errors do not take into account errors in the calculation of the indirect cost rate identified in Finding Number 10-10 related to improper cost treatment of terminal leave costs.

b. For the Grasshopper/Mormon Cricket report, the Department included expenditures claimed for reimbursement twice; the expenditures were claimed as part of the first semi-annual report and they were also claimed in the final report, most likely because identifying expenditures to include in the report is a manual process, which is subject to human error. Submitting duplicate claims results in overcharging the federal program. These errors were offset by other errors noted in this finding; therefore, we have not questioned any costs.

c. For the Grasshopper/Mormon Cricket report, the Department included expenditures charged to the program in the report and then subsequently transferred the expenditures to another similar program. The transfers occurred subsequent to some of the

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

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

U.S. DEPARTMENT OF AGRICULTURE

expenditures being claimed for reimbursement and resulted in a lack of underlying expenditures for the reimbursement claimed. Expenditures to be included in the report as well as transfers to be made are identified through a manual process, which is subject to human error. These errors were offset by other errors noted in this finding; therefore, we have not questioned any costs.

d. For the Grasshopper/Mormon Cricket report, the federal award number was incorrect and the report was marked as semi-annual when it should have been marked as final. These errors most likely occurred because a report template was used and was not updated for the actual program being reported. Reports should include correct grant identification and reporting information to ensure appropriate accountability.

Recommendation:

We recommend that the Department:

a. Report indirect cost information accurately to ensure appropriate charges to each program.

b. Claim actual expenditures appropriately, particularly ensuring there are not duplications.

c. Ensure adequate underlying expenditures exist for reimbursements claimed when expenditures originally charged to the program are transferred to other programs.

d. Ensure grant identification and reporting information are appropriately included on each report.

Department's Response:

a. Regarding the Grasshopper/Mormon Cricket program, we have been waiting until we received the results of a federal audit to make the necessary revisions. We are now in the process of going over their recommendations and making the revisions to show the correct indirect cost rate for the effective period.

Anticipated Correction Date: February 28, 2011

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

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

U.S. DEPARTMENT OF AGRICULTURE

b. We will begin to use pivot tables to segregate transactions by fiscal period. This will allow us to quickly identify all transactions and the periods to which they belong. By segregating the transactions we will eliminate the manual efforts that have been used to cut and paste transactions into the different fiscal periods.

Anticipated Correction Date: February 28, 2011

c. We will set up Excel spread sheets to track transaction activity and place warnings in the spread sheet to indicate when movement of transactions between programs cause underlying expenditures to require a restatement of reports sent to the appropriate federal agency. This will bring to the attention of Department employees the need to prepare amended reports.

Anticipated Correction Date: February 28, 2011

d. We will create a checklist to be used whenever we prepare a federal report. This checklist will require the employee preparing the report to review the heading to the report and check to assure the information contained in the heading is correct.

Anticipated Correction Date: December 31, 2010

Contact Person: Stephen Ogilvie, Director, Administrative Services, (801) 538-7110

10-09. **INTERNAL CONTROL WEAKNESSES AND NONCOMPLIANCE WITH ALLOWABLE COSTS AND PERIOD OF AVAILABLITY REQUIREMENTS**
(Utah Department of Agriculture and Food)

CFDA Number and Titles: **10.025 1) Chronic Wasting Disease**
2) Grasshopper/Mormon Cricket
Federal Award Numbers: **1) 09-9749-1395-CA; 2) 04-8588-0819-GR**
Questioned Costs: $0
Pass-through Entity: N/A

We tested 36 payroll and 35 non-payroll transactions for compliance with grant requirements at the Department of Agriculture and Food and noted the following:

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

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

U.S. DEPARTMENT OF AGRICULTURE

a. The Department charged one payroll transaction to a cooperative agreement for Chronic Wasting Disease after the agreement had ended. This error occurred because the payroll was mistakenly coded to the old agreement on the employee timesheet. Subsequent to our testwork, the Department reclassified the payroll charge to a correct agreement; therefore, we have not questioned any costs associated with this error.

b. The Department purchased tools under one agreement (Award #09-8588-0559-CA) but later returned the tools and recorded the credit for the tools under another agreement (Award #04-8588-0819-GR). Returns should be credited to the agreement that originally expended the funds. Because the money was returned to the Federal Government, we have not questioned any costs associated with this error.

c. The Department charged an allowable expenditure directly to one federal program (Award #04-8588-0819-GR) although it appeared to benefit multiple federal programs. Costs that benefit multiple federal programs should be allocated to those programs. The Department currently does not have a policy to allocate costs proportionally to those activities who receive the benefit. Not properly allocating costs can result in overcharges to federal programs.

Recommendation:

We recommend that the Department:

a. Charge federal programs for only those costs incurred within the effective dates of programs' cooperative agreements.

b. Credit returns to the agreement that originally expended the funds.

c. Allocate costs that benefit multiple federal programs proportionally to those programs benefitting from the costs.

Department's Response:

a. Utilizing the pivot tables created in the previous finding's recommendation, Department employees will identify claims that fall outside the appropriate date range. With this review in place the Department will be able to identify those instances where approval from the federal agency to include such transactions will be necessary.

Correction date: February 28, 2011

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b. Whenever the Department returns funds to the federal agency that originally issued those funds we will record the transaction under the same agreement as initially issued them.

Correction date: Immediately

c. Whenever we make purchases that benefit multiple programs we will spread the costs of those purchases among the programs affected.

Correction date: Immediately

Contact Person: Stephen Ogilvie, Director, Administrative Services, (801) 538-7110

10-10. **IMPROPER COST TREATMENT OF TERMINAL LEAVE COSTS**
(Utah Department of Agriculture and Food)

CFDA Number and Title: **various**
Federal Award Number: **various**
Questioned Costs: N/A
Pass-through Entity: N/A

During our review of the Department of Agriculture and Food's Indirect Cost Rate Proposal for fiscal year 2011, we noted that terminal leave costs (Object Code 5300) associated with direct program functions were treated as indirect costs. Per OMB Circular A-87, Attachment B, section 8.d.(3) and a USDA memo, because Utah uses an accrual basis of accounting for terminal leave, terminal leave costs associated with *direct* program functions should have been treated as *direct* costs in the fiscal year 2011 Indirect Cost Rate Proposal. This error occurred because the Department misunderstood guidance provided on the preparation of the indirect cost proposal. Inclusion of these costs as indirect inflated the indirect cost rate proposed by the Department by 3.50%.

Recommendation:

We recommend that the Department classify terminal leave costs associated with direct program functions as direct costs in the Indirect Cost Rate Proposal. We also recommend that the Department work with the U.S. Department of Agriculture to adjust or correct the indirect cost rate.

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Department's Response:

In the past, the USDA has not allowed us to include terminal leave costs (Object code 5300) as either direct or indirect costs when we have submitted our indirect cost rate. We are working with the USDA to clarify the treatment of terminal leave costs.

Contact Person: Stephen Ogilvie, Director, Administrative Services, (801) 538-7110
Anticipated Correction Date: February 28, 2011

10-11. **NONCOMPLIANCE WITH TREASURY-STATE AGREEMENT**
(Utah Department of Health)

CFDA Number and Title: **10.557 Women, Infants, and Children**
Federal Award Number: **3UT700709**
Questioned Costs: **$0**
Pass-through Entity: N/A

During our testwork of the Women, Infants, and Children (WIC) program, we noted that the Department of Health was not in compliance with the Cash Management Improvement Act Treasury-State Agreement (Treasury-State Agreement) in the following areas:

a. Ten of the 13 WIC draws tested were for an amount that was rounded up or down from the actual amount that was supplied to the Department of Health from the WIC voucher processor. The Department explained to us that they rounded the amount up on some days to ensure that they kept the minimum balance required in the Department's bank account through which the transactions flowed, and rounded down on subsequent days to bring the balance back in line. However, per the Treasury-State Agreement, the Department should calculate the amount of the draws using the current day's clearings less the previous day's rejects received from the voucher processor.

b. Two of the 13 WIC draws tested were not in compliance with the clearance pattern specified in the Treasury-State Agreement. The Treasury-State Agreement allows draws for the WIC grant to be made such that federal funds are received 1 day after the expenditures are made. However, the Department submitted their reimbursement requests between one and two business days late, thus the draws were received later than allowed.

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c. One of the 13 WIC draws tested was underdrawn by $2,000. This underdraw occurred because the wrong amount was inadvertently input when entering the information for the draw request.

The Department of Health reconciles the WIC expenditures to the revenues drawn at year end; therefore, these issues were corrected by the end of the state fiscal year. Not complying with the Treasury-State Agreement could result in lost interest to the State or in an interest liability for the State.

Recommendation:

We recommend that the Department of Health comply with the Treasury-State Agreement when drawing federal funds for the WIC grant and take greater care when entering the amounts to be drawn.

Department of Health's Response:

The Utah Department of Health (UDOH) agrees with this finding and recommendation. UDOH will ensure the daily WIC draws comply with the Treasury-State Agreement.

Contact Person: Jerry Edwards, Finance Manager, (801) 538-6647
Anticipated Correction Date: State Fiscal Year 2011

10-12. **NONCOMPLIANCE WITH TREASURY-STATE AGREEMENT FOR AMERICAN RECOVERY AND REINVESTMENT ACT DRAWS**
(Utah Department of Health)

CFDA Numbers and Titles: **1) 93.778 Title XIX Medicaid Cluster – ARRA**
2) 10.557 Women, Infants, and Children – ARRA
Federal Award Numbers: **1) 5-0605UT5028, 2) 3UT700709**
Questioned Costs: **$0**
Pass-through Entity: N/A

NOTE: This finding is presented in detail in Finding No. 10-41 in Part III of this section.

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10-13. **UNRECONCILED DIFFERENCES BETWEEN EBT AUTHORIZATIONS AND DWS' FEDERAL ACCOUNT**
(Utah Department of Workforce Services)

CFDA Number and Title: **10.551 Supplemental Nutrition Assistance Program**
Federal Award Numbers: **008006449S6008; 008016499S6008**
Questioned Costs: N/A
Pass-through Entity: N/A

While performing testwork on the reconciliations of SNAP EBT authorizations to postings on the Department of Workforce Services' (DWS) federal account, we noted that 12 (60%) of the 20 reconciliations tested had unreconciled differences for that day. Reconciliations should balance and not show any unreconciled amounts. These differences were caused by several things:

a. For 11 reconciliations, the most likely cause was that the eREP reports designed to be used for the reconciliations did not include all the information needed to perform an accurate reconciliation.

b. For 1 reconciliation, the reconciler did not delete amounts from prior reconciliations (a standard template is used) that were not applicable for that day's transactions.

c. For 1 reconciliation, the reconciler excluded an amount from the reconciliation that should have been included.

If unreconciled differences remain, it may not be possible to ensure that the amount of the benefits authorized agrees with the amounts placed on the recipient's benefit card or the amount requested from the Federal Government. We noted that for 7 (35%) of the 20 reconciliations which had unreconciled differences on that day, the difference could be offset in total by unreconciled differences a few days before and/or after the day tested.

Reconciliations should be accurate and agree to underlying documentation in order to comply with federal regulations and ensure that all authorizations are accounted for in DWS' records.

Recommendation:

We recommend that DWS improve existing controls and provide accurate information to their employees to ensure adequate reconciliations of EBT authorizations to postings on DWS' federal account.

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DWS' Response:

We concur with the finding and recommendation. DWS is aware that there are problems with the reporting of eREP data. We are working with MIS Analysts and eREP programmers to correct the reports. Our preliminary review indicates the problem appears to be caused by timing issues and this is why the differences usually reconcile out at the end of the week. There is a fix scheduled to go into eREP in December to put a time stamp on the benefits being issued. We are hopeful that this will eliminate or greatly reduce any discrepancies.

Contact Person: Tina Dunyon, EBT Program Manager, (801) 526-9762
Anticipated Correction Date: January 2011

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DEPARTMENT OF DEFENSE

10-14. **ARRA SECTION 1512 REPORTING ERROR**
(Utah National Guard)

CFDA Number and Title: **12.401 National Guard Military Operations and Maintenance Projects**
Federal Award #: **W911YP-09-2-9013**
Questioned Costs: $0
Pass-through Entity: N/A

During our review of the Utah National Guard information included in the State's March 31, 2010 ARRA Section 1512 Report, we noted that the amount reported as "Total Federal ARRA Received" did not include the last draw of the quarter; therefore, the amount was understated by $2,055,063. This resulted because the Utah National Guard does not have adequate internal controls to ensure proper reporting on the ARRA Section 1512 Report.

Recommendation:

We recommend that the Utah National Guard improve internal controls to ensure federal ARRA funds received are properly included on the ARRA Section 1512 Report.

National Guard's Response:

The following report has been added to our internal controls to insure accuracy of reporting of revenue figures for the ARRA Section 1512 Report.

"State of Utah Federal Recovery Stimulus Detail Reporting by Revenue Source"

This is a report designed to list all ARRA revenue received by the State of Utah for ARRA reimbursement and has been used to balance revenue figures in the subsequent reports.

Contact Persons: POC Todd Valline, Utah National Guard State Resource Manager, 801-432-4445, and Claire Gee, ARRA reporter, 801-432-4442

Anticipated Correction Date: This procedure was added immediately upon discovery of the error.

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10-15. **FAILURE TO MONITOR GRANT REQUIREMENTS FOR ADMINISTRATIVE COSTS**
(Utah State Office of Education)

CFDA Number and Title: **84.027 Special Education – Grants to States (IDEA, Part B)**
Federal Award Number: **H027A070059A**
Questioned Costs: $0
Pass-through Entity: N/A

For the 2008 federal award year, the Utah State Office of Education (USOE) did not adequately monitor its grant expenditures budgeted for administrative costs established by the Individuals with Disabilities Education Act (IDEA) grant. This was caused by the grant accountant's lack of understanding regarding the federal requirements. The USOE needs to adequately train all accountants monitoring each grant to ensure they are sufficiently knowledgeable of grant requirements. Inadequate monitoring of expenditures can result in questioned costs.

Recommendation:

We recommend that the USOE adequately train the accountants monitoring each grant to ensure they are sufficiently knowledgeable of grant requirements.

USOE's Response:

The USOE special education division agrees with this finding. The division has begun developing a process, in cooperation with internal accounting, to review and monitor budgets and expenditures by category. Monitoring is occurring at the present time and we anticipate the process to be formalized by the end of calendar year 2010.

Contact person: Glenna Gallo, Special Education Coordinator, (801) 538-7757
Anticipated Correction Date: December 2010

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10-16. **INADEQUATE CONTROL OVER VOCATIONAL REHABILITATION CASE SERVICES EXPENDITURES**
(Utah State Office of Rehabilitation)

CFDA Number and Title: **84.126 Vocational Rehabilitation**
Federal Award Number: **H126A090066A**
Questioned Costs: N/A
Pass-through Entity: N/A

For 1 of the 40 Vocational Rehabilitation grant case files reviewed at the Utah State Office of Rehabilitation (USOR), a service was provided that was not included in the Individual Plan for Employment (IPE). The Vocation Rehabilitation Case Service Manual, Chapter 10, Section 12, states that "All VR services provided must be written on the IPE." Failure to include all services provided in the IPE can result in noncompliance and questioned costs. The service provided in this case was allowable for the grant; therefore, we have not questioned any costs associated with this error.

Recommendation:

We recommend that the USOR include in the IPE all services provided to clients.

USOR's Response:

The USOR has adequate policies and procedures in place governing monitoring, reviewing and approving cases for payment. The USOR has various controls in place to ensure compliance with policies including placing control codes on IPE's and software systems that run checks prior to authorization. Vocational rehabilitation counselors and office specialists are trained to double check that a requested service is in the IPE prior to the generation of an authorization. Supervising counselors and district directors are conducting timely and thorough "post authorization reviews" that include assurances that the services being authorized for are included in the IPE prior to approval. These requirements are clearly outlined in the Basic Counselor Orientation Training, Office Specialist Training, and Bill Payment training. Case Services will also reemphasize these issues with DRS Case Service management in a training meeting on November 18, 2010 to ensure adequate training occurs.

Contact Person: Kyle Walker, Case Service Director, (801) 538-7837
Anticipated Correction Date: Implemented

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10-17. **INADEQUATE SUPPORT OF SALARIES AND WAGES CHARGED TO FEDERAL PROGRAMS**
(Utah State Office of Education)

CFDA Numbers and Titles: **1) 84.126 Vocational Rehabilitation**
2) 84.048 Career and Technical Education
3) 84.369 State Assessments and Related Activities
Federal Award Number: **1) H126A090066A; 2) V048A080044A; 3) S369A080046**
Questioned Costs: $0
Pass-through Entity: N/A

During our testwork of the payroll expenditures charged to the Vocational Rehabilitation, Career and Technical Education, and State Assessment grants, we noted that the Utah State Office of Education (USOE) did not prepare a Personnel Activity Report (PAR) for any employee who charged 100 percent of their time to a single federal program, as required by OMB Circular A-87 Attachment B section 8.h(3). In addition, the USOE did not properly prepare PARs for employees that worked on multiple activities or cost objectives to reflect an after-the-fact distribution of the actual activity of each employee in accordance with OMB Circular A-87 Attachment B section 8.h(5). As of March 25, 2010 the USOE has made the appropriate changes and has now fully implemented the certification of employees' time charged to federal programs.

Recommendation:

We recommend that the USOE continue to track employee hours charged to a grant and reconcile those hours with actual hours worked to ensure compliance with OMB Circular A-87.

USOE's Response:

The USOE acted upon the recommendations of the prior year and implemented a time tracking system as of March 25, 2010

Contact Person: Gary Belliston, Controller, (801) 538-7627
Anticipated Correction Date: Implemented

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10-18. **INACCURATE STUDENT RETENTION OR TRANSFER PERFORMANCE REPORT**
(Utah State Office of Education)

CFDA Number and Title: **84.048 Career and Technical Education**
Federal Award Number: **V048A080044A**
Questioned Costs: $0
Pass-through Entity: N/A

We reviewed the Student Retention or Transfer Performance Report for the calendar year 2009 and noted that 2 of 15 special population category totals did not agree to the underlying data due to an oversight. All reports should be accurate and agree to supporting data. Not properly compiling performance reports results in the reporting of inaccurate performance results.

Recommendation:

We recommend that the Utah State Office of Education take greater care to ensure reported amounts agree to the underlying data.

USOE's Response:

CTE [Career and Technical Education] acknowledges problems with the data in one institution during 2009. That was the first year of reporting performance results under Perkins IV. The concentrator definition changed for Perkins IV, so the numbers in 2008 would not directly relate to those in 2009. In addition, the institution went through major changes in eliminating and combining CTE programs, resulting in inaccurate comparisons. These issues have been corrected and greater care will be taken to validate and verify results.

Contact Person: Marv Johnson, CTE Coordinator, (801) 538-7843
Anticipated Correction Date: Implemented.

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10-19. **INADEQUATE MONITORING OF COLLEGES, UNIVERSITIES, AND APPLIED TECHNOLOGY COLLEGES (ATCs)**
(Utah State Office of Education)

CFDA Number and Title: **84.048 Career and Technical Education**
Federal Award Number: **V048A080044A**
Questioned Costs: N/A
Pass-through Entity: N/A

Based on our testwork of the Career and Technical Education grant at various colleges, universities, and ATCs, the Utah State Office of Education (USOE) is not adequately following up on findings in the Statewide Federal Compliance Audit to ensure that these institutions take timely and appropriate corrective action on all audit findings. Not following up on findings can result in continued noncompliance with grant requirements.

Recommendation:

We recommend that the USOE closely monitor colleges, universities, and ATCs to ensure they take timely action to correct audit findings.

USOE's Response:

The USOE agrees with the finding and is taking steps to review the single audits of all subrecipients to ensure that all findings have appropriate corrective action. The CTE section and Internal Audit section will be developing a process for the review of fiscal year 2010 audits; this process will begin immediately with the review of the fiscal year 2009 audits. Review and follow up for fiscal year 2010 audits will be completed by January 2011.

Contact Persons: Marv Johnson, CTE Coordinator, (801) 538-7843;
Natalie Grange, Internal Auditor, (801) 538-7813
Anticipated Correction Date: January 2011

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10-20. **INADEQUATE INTERNAL CONTROLS OVER PERIOD OF AVAILABILITY REQUIREMENTS**
(Utah State Office of Education)

CFDA Numbers and Titles: **1) 84.369 State Assessments and Related Activities**
2) 84.010 Title I Grants to Local Education Agencies (LEAs)
3) 84.367 Improving Teacher Quality
Federal Award Numbers: **1) S369A070046; 2) S010A070044A; 3) S367A070042A**
Questioned Costs: $0
Pass-through Entity: N/A

During our review of all expenditures charged after the end of the period of availability for the 2008 award of the State Assessment, Title I, and Teacher Quality Grants, we noted the following:

a. Both the State Assessment and the Title I grants had several expenditures that were improperly charged to the grant after the end of the period. These expenditures were both obligated and expended after the end of the period of availability for the 2008 award (September 30, 2009). According to the period of availability requirements for the grant, a non-federal entity may charge to the award only costs resulting from obligations incurred during the funding period. These errors occurred as a result of inadequate monitoring of expenditures recorded after the end of the period of availability. We did not question costs for these errors because there were enough other allowable expenditures that could have been charged to the 2008 award but were not.

b. One reimbursement request from a subrecipient that was submitted and paid from the 2008 Teacher Quality award documented that expenditures were made through October 31, 2010, which was outside the period of availability. The Utah State Office of Education (USOE) did not perform any procedures to determine whether the date range documented on the reimbursement request was accurate and if any portion of the reimbursement should have been allocated to a subsequent award. The USOE should perform procedures to determine what portion, if any, of the expenditures were made outside of the period of availability and allocate the reimbursement accordingly. Subsequent to our testwork, the USOE followed up on the reimbursement request and was able to determine that the expenditures were made during the period of availability and the date on the reimbursement request was incorrect.

Inadequate monitoring of expenditures charged to a grant after the end of the period of availability can result in questioned costs.

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Recommendation:

We recommend that the USOE implement adequate internal controls to ensure compliance with period of availability requirements.

USOE's Response:

The USOE agrees with the finding. Monitoring procedures for the grants in question will be reviewed and further emphasis will be placed on charges made to grants in the last 3 months of the period of availability and after the period of availability ends. Furthermore, the USOE plans to review account coding for payroll charges prior to September of each year to ensure that all employees are coded to the appropriate year of each grant.

Contact Person: Gary Belliston, Controller, (801) 538-7627
Anticipated Correction Date: January 2011

10-21. **NONCOMPLIANCE WITH FEDERAL 1512 REPORTING REQUIREMENTS**
(Governor's Office of Planning and Budget)

CFDA Numbers and Titles: **1) 84.391A and 84.392 Special Education Grants to States – ARRA**
2) 84.389 Title I Grants to Local Educational Agencies – ARRA
Federal Award Numbers: **1) H391A0900591 2) S389A090044A**
Questioned Costs: N/A
Pass-through Entity: N/A

The Governor's Office of Planning and Budget (GOPB) did not submit the ARRA 1512 reports for the Title I ARRA and the Special Education ARRA awards in a timely manner for the period ended March 31, 2010. Section 1512 of the American Recovery and Reinvestment Act requires reporting of specified data on a quarterly basis. The Special Education ARRA award report data was not submitted due to a clerical error which tagged the data in the GOPB database as previously submitted; thus, when the files were uploaded it was not included. The Title I ARRA award report data was not submitted because GOPB did not receive the data from the Utah State Office of Education until the evening of April 8th, which was after the date that GOPB required it, and GOPB did not follow up to ensure they received the data so it could be submitted by the due date (April 10th). GOPB is responsible for ensuring they receive and submit the required ARRA 1512 report data in a timely manner. Noncompliance

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with ARRA 1512 reporting requirements can result in termination of federal funding or it can affect a recipient's ability to receive federal funds in the future.

Recommendation:

We recommend that GOPB implement adequate internal controls to ensure that all 1512 reports for which they are responsible are submitted timely.

GOPB's Response:

As stated in the State Auditor's findings, the Special Education Grants to States – ARRA was not submitted due to "a clerical error which tagged the data in the GOPB database as previously submitted." The Title I Grants to Local Educational Agencies – ARRA was not submitted due to GOPB receiving data from USOE later than expected and failing to upload the data by the April 10th deadline.

Corrective Action Plan:

Following the oversight in April, GOPB established the following controls to ensure all 1512 reports are submitted:

1. *Temporal control –*
   Continue to require all agencies to submit their reports by the 6th day of the quarter to ensure adequate time for review, submission, processing, and follow up. (This quarter we will allow agencies until the 10th to submit their 1512 report.)
2. *Cross-check –*
   GOPB will cross-check the list of "reports received" against those reports in Federal Reporting.gov to ensure that every report that is in the GOPB data-base is also in the federal system.
3. *FederalReporting.gov report –*
   GOPB will continue to e-mail the agencies a list or screen shot of which reports are currently Federal Reporting.gov based on their DUNS number prior to the end of the submission period. This e-mail will also be sent to the GOPB budget analyst assigned to that agency as an additional control measure. Each agency will be asked to reply and confirm that each of their reports is in the system.
4. *FederalReporting.gov access –*
   Each agency has been given, and will continue to be given, the opportunity for one agency contact person to access the reports in Federal Reporting.gov in order to ensure that the reports have been submitted and to review the reports for any

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inconsistencies, errors, or comments. Agency contacts should not make any changes in the federal system without prior notification to GOPB.

Contact Person: Evan Curtis, Deputy ARRA Lead, GOPB, (801) 580-1343

Anticipated Correction Date: *The correction was made on July 10, 2010 when all reports, including the reports listed in this finding, were successfully submitted due to the implementation of the corrective action plan above. Additionally, all reports were successfully submitted prior to the October 10, 2010 deadline which recently passed.*

10-22. **INADEQUATE INTERNAL CONTROLS OVER CASH MANAGEMENT**
(Governor's Office of Planning and Budget)

CFDA Numbers and Titles: **1) 84.394 State Fiscal Stabilization Fund (SFSF) – Education State Grants - ARRA**
2) 84.397 State Fiscal Stabilization Fund (SFSF) – Government Services - ARRA
Federal Award Numbers: **1) S394A090045 2) S397A090045**
Questioned Costs: N/A
Pass-through Entity: N/A

The Governor's Office of Planning and Budget (GOPB) drew down an advance of $2 million appropriated by the Legislature for the Home Run Program, which is administered by the Utah Housing Corporation, on September 11, 2009; however, sufficient expenditures were not made until October 2009. Federal regulations (31 CFR 205 Subpart B) require that the time elapsing between the transfer of funds and the payout of funds by subrecipients for program purposes is minimized. Not minimizing the time elapsing between the transfer of funds and the payout of funds results in noncompliance with federal regulations.

Recommendation:

We recommend that GOPB implement internal controls to minimize the time elapsing between the transfer of federal funds and the payout of funds by subrecipients, thus complying with federal regulations.

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GOPB's Response:

In an effort to improve cash management practices in the Home Run programs, GOPB determined to disburse the $8 million Home Run II program in $2 million installments. Making disbursements on a strict reimbursement basis was not a reasonable method for the unique nature of a program whose timing was entirely dependent on the closing of individual mortgages. Thirty-four percent of the installment in question was expended within two weeks of the draw, 93 percent was expended within the following two weeks. The full amount had been disbursed to individuals by October 14.

Corrective Action Plan:

With the exception of the Home Run Program, GOPB has made, and will continue to make, all payments on a cost reimbursement basis. GOPB holds State agencies responsible for monitoring the reimbursement aspect of the payments reimbursed by the Federal Fund. GOPB has communicated with all State agencies and non-State entities receiving Stabilization Funding that draws must be a reimbursement of previously made expenditures. GOPB monitors supporting documents to verify reimbursement requests are based on actual expenditures, including payments made from the State agency to its respective subrecipients.

Contact Person: Sandy Naegle, Financial Manager, GOPB, (801) 538-1149

Anticipated Correction Date: *As of February 1, 2010 no draws have been requested for which the expenditures were made more than three days following the draw.*

10-23. **NONCOMPLIANCE WITH CASH MANAGEMENT REQUIREMENTS**
(Salt Lake Community College)

CFDA Numbers and Title: **1) 84.007 Supplemental Education Opportunity Grant**
2) 84.033 Federal Work-Study Program
Federal Award Numbers: **1) P007A094220, 2) P033A094220**
Questioned Costs: $0
Pass-through Entity: N/A

During our review of two draws at Salt Lake Community College, we found that funds were being drawn down in excess of what had been expended for the SEOG and FWS grants. SEOG funds drawn exceeded expenditures by at least $53,242 as of September 11, 2009, while FWS funds drawn exceeded expenditures by at least $12,909 as of September 11, 2009

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and $76,357 as of February 8, 2010. When entities are funded on a reimbursement basis, program costs must be paid for by entity funds before reimbursement is requested from the Federal Government. These errors occurred as a result of inadequate training and a lack of oversight in drawing down federal funds. The College has subsequently corrected the overdrawn amounts through additional grant expenditures as well as through reimbursements; therefore, we have not questioned these costs.

Recommendation:

We recommend that the College adequately train and oversee personnel responsible for drawing down federal funds to ensure that these funds are being drawn on a reimbursement basis.

College's Response:

We agree with the finding. This has not been a problem in the past, but the errors occurred as a result of a new employee being assigned this drawdown responsibility. Subsequently, the College has reassigned the federal cash management and drawdown responsibilities and has taken steps to comply with the recommendation.

Contact Person: Doug Hansen, Controller, (801) 957-4084
Anticipated Correction Date: May 2010

10-24. **NONCOMPLIANCE IN SUBMITTING ORIGINATION AND DISBURSEMENT RECORDS**
(Salt Lake Community College)

CFDA Number and Title: **1) 84.063 Pell Grant Program**
2) 84.375 Academic Competitiveness Grant
Federal Award Number: **1) P063P092605, 2) P375A092605**
Questioned Costs: N/A
Pass-through Entity: N/A

For 12 of 23 disbursements reviewed at Salt Lake Community College, origination and/or disbursement records were not submitted to the Department of Education (DOE) within the 30-day requirement as discussed below. Colleges are required to submit origination records and disbursement records to the DOE for each student who will be awarded Pell, ACG, SMART, TEACH, or Direct Loan monies. Origination records can be sent well in advance of any disbursements, as early as the College chooses to submit them for any student the College

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reasonably believes will be eligible for a payment. The College then follows up with a disbursement record for that student. Colleges must submit disbursement records no later than 30 days after making a disbursement.

a. Of the 15 Pell grant disbursements reviewed, 4 disbursement records were submitted 3 days late. The College waits to submit the Pell disbursement records for the first part of the semester until after the add/drop period concludes to avoid submitting several changes. This often results in the records being sent in late.

b. Of the 8 ACG grant disbursements reviewed, 7 disbursement records were submitted between 1 and 27 days late. For the eighth disbursement reviewed, origination and disbursement records were never submitted. This appears to be a result of having no established submission schedule for the ACG grant disbursements as well as some confusion with regard to the 30-day requirement as it relates to the ACG grant.

In many cases the origination records are being submitted at the same time as the disbursement records, causing them to be submitted well after the disbursement date. Since the disbursement record is intended to be a follow–up of the origination record, neither the origination nor disbursement records are being submitted timely.

Recommendation:

We recommend that the College implement controls to ensure compliance in submitting origination and disbursement records to the Department of Education.

College's Response:

We agree with the finding and are taking steps to comply. Regarding Pell awards, the College's practice as described in the recommendation was based on a verbal recommendation from the Department of Education Customer Support Center. In addition, this problem only occurs with the first disbursement of the academic year, or the fall term. The problem does not occur for the Spring or Summer terms based on the timing of the disbursements. Accordingly, a new method for drawing down Pell funding will be in place for the 2011-12 award year correcting this finding. For ACG awards, the Financial Aid Office will now create origination and disbursement records on a monthly basis to remain in compliance with the 30-day requirements. However, this program will cease to exist at the end of the 2010-11 academic year.

Contact person: Cristi Millard, Financial Aid Director, (801) 957-4145
Anticipated Correction Date: November 1, 2010

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10-25. **INADEQUATE INTERNAL CONTROLS AND NONCOMPLIANCE RELATED TO RETURN OF TITLE IV FUNDS**
(Snow College)

CFDA Numbers and Title: **84.007, 84.032, 84.033, 84.038, 84.063, 84.375 Student Financial Assistance Cluster**
Federal Award Numbers: **P007A094212, P038A034212, P063P092353, P375A092353, P033A094212**
Questioned Costs: **$225**
Pass-through Entity: N/A

We selected a sample of 2 students that officially or unofficially withdrew from Snow College (College) during the Fall 2009 and Spring 2010 semesters to determine whether the College properly determined and calculated return of Title IV funds. For one of the two student records we examined, the College had incorrectly calculated the amount of Title IV funds to be returned as follows:

a. The College did not exclude scheduled breaks of 5 days or more from the return of Title IV calculation. This error was due to an oversight of the financial aid office.

b. The College inappropriately excluded initial institutional charges from the calculation.

These incorrect calculations resulted in the College returning $225 less than should have been returned. We have questioned these costs.

Recommendation:

We recommend that the Financial Aid Office establish internal controls to ensure that returns of Title IV funds are properly calculated.

College's Response:

The College agrees with the findings and has recalculated the return identified by the auditors and has returned the appropriate amount to the Department of Education. New procedures have been implemented to ensure that the initial set up of the program for each semester is properly reviewed and adjusted to reflect all the break days. The College has also implemented a second review of each return calculation to check for errors before being submitted to the Department of Education.

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Contact Person: Jack Dalene, Financial Aid Director, (435)283-7130.
Correction Date: October 2010

10-26. **INACCURATE LINE ITEMS IN THE FISAP REPORT**
(Snow College)

CFDA Number and Title: **84.007, 84.033, 84.063, 84.375**
Student Financial Assistance Cluster
Federal Award Number: **P063P092353, P007A094212, P375A092353, P033A094212**
Questioned Costs: $0
Pass-through Entity: N/A

We tested Snow College's Fiscal Operations Report and Application to Participate (FISAP report) for federal award year 2008-2009 and noted the amounts reported on the following lines did not agree to supporting documentation and/or supporting documentation had not been maintained:

a. Part II, Section D, line 7: Total number of students, 2008-2009.
b. Part II, Section E, line 22: Total tuition and fees for the award year July 1, 2008 to June 30, 2009.
c. Part II, Section E, line 24: Total expended for state grants and scholarships made to undergraduates for the award year July 1, 2008 to June 30, 2009.
d. Part III, Section A, line 1.1: Cash on hand and in depository as of 6/30/2009.
e. Part III, Section A, line 1.2: Cash on hand and in depository as of 10/31/2009.

The differences noted in our testwork for these line items ranged from $19,543 to $55,098 and a difference of 260 students. Many of these errors may be due to timing differences, however, without adequate supporting documentation, the cause of the errors could not be readily determined. Other errors were caused by the oversight of the preparer of the report.

Errors in the FISAP report and lack of supporting documentation for amounts reported on the FISAP report could potentially affect the amount of aid awarded to the College in future award years.

Recommendation:

We recommend that the College implement controls to ensure that information reported in the FISAP report is accurate and agrees to supporting documentation. We also recommend that the College retain the supporting documentation for program review

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and auditing purposes. In addition, we recommend that the College submit a corrected report to the Department of Education.

College's Response:

The College has been in the process of reconciling these differences and has reduced the number of differences identified in the prior year. We are currently in contact with the Department of Education in an effort to come to an agreement with the remaining differences. The College's Financial Aid Office and Business Office are working together to ensure that the information reported in the FISAP report is accurate and agrees to supporting documentation that is retained for program review and auditing purposes.

Contact Person: Jack Dalene, Financial Aid Director, (435) 283-7130
Anticipated Correction Date: March 2011

10-27. **INADEQUATE INTERNAL CONTROL OVER PURCHASE CARDS**
(Southern Utah University)

CFDA Number and Title: **84.048 Career and Technical Education**
Federal Award Number: **V048A080044A**
Questioned Costs: **$43**
Pass-through Entity: N/A

We noticed the following errors related to purchase card expenditures while testing the Career and Technical Education (CTE) grant at Southern Utah University:

a. Five out of 24 purchase card transactions sampled were made by someone other than the purchase card holder. Per the University's Purchase Card Guide (the Guide), only the purchase card holder is authorized to use the purchase card.

b. The University split a purchase of nine computers into three separate transactions totaling $1,734 each, thereby circumventing the purchase card limit. Per the Guide, purchase card expenditures are limited to $2,000 per transaction and are not to be split in order to circumvent purchasing limits. In addition, the University did not use the state contract for computers which was valid at the time of these purchases. Valid state contracts should be used for purchases when available. We determined that the price of the computers was not excessive and, therefore, have not questioned the cost of the computers.

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c. One food purchase for $43 was not approved by the immediate supervisor as required by the Guide. We have questioned these costs.

d. The CTE Director's monthly purchase card statements were not reviewed by the Director's supervisor as required by the Guide.

Not following the University's purchasing policies increases the risk that unallowable costs could be charged to federal awards.

Recommendation:

We recommend that the University adequately monitor purchase card transactions to ensure compliance with related policies and procedures. We also recommend that the University monitor expenditures charged to federal grants to ensure compliance with federal requirements.

University's Response:

The University has implemented controls and processes to ensure compliance with related policies and procedures. The Internal Auditor analyzes all transactions from the previous week to identify potential violations of purchasing card policy. All card holder statements are audited for proper approval and compliance with policy; exceptions are noted and communicated to the account manager and card holder. A memo will be sent annually to all purchasing card holders to remind them of the terms they agreed to when they received their purchasing cards.

Contact Persons: Pete Heilgeist, Purchasing Director, (435) 586-7732
Steve Carpenter, Grants Accountant, (435) 586-7729
Anticipated Correction Date: July 1, 2010

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10-28. **NONCOMPLIANCE WITH CTE REPORTING REQUIREMENTS**
(Southern Utah University)

CFDA Number and Title: **84.048 Career and Technical Education**
Federal Award Number: **V048A080044A**
Questioned Costs: $0
Pass-through Entity: N/A

Southern Utah University did not provide data to the general public regarding the level of performance for the core indicators of performance (i.e. Math, Reading, Language, Technical Skills, Retention, Graduation, etc.). Federal regulations (20 USC 2323(b)(4)(C)(v)) require that University's data be made available to the general public through a variety of formats, including electronically through the Internet. The University's CTE program personnel were unaware of the requirement detailed above. The lack of understanding of grant requirements resulted in noncompliance.

Recommendation:

We recommend that the University comply with federal reporting requirements by providing data on each local adjusted level of performance for the core indicators of performance to the general public.

University's Response:

The College of Integrated Engineering and Technology at the University will be implementing a page on its website designated for the purpose of providing data to the general public regarding the level of performance for the core indicators of performance.

Contact Person: Dave Ward, Associate Professor of Electronic Technology / Director of Career & Technology Education, (435) 586-7981
Anticipated Correction Date: January 1, 2011

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10-29. **IMPROPER CODING OF CTE EXPENDITURES**
(Southern Utah University)

CFDA Number and Title: **84.048 Career and Technical Education**
Federal Award Number: **V048A080044A**
Questioned Costs: $0
Pass-through Entity: N/A

Southern Utah University improperly coded 6 of the 33 CTE expenditure transactions tested. As a result, a capital asset purchase was not added to the fixed asset listing as required by the University's policies. In addition, we noted 3 other capital assets that had not been added to the equipment listing in accordance with University's policies. These errors resulted in assets purchased with federal funds not being tracked and safeguarded in accordance with OMB Circular A-110 (2 CFR 215.32).

Recommendation:

We recommend that the University ensure that expenditures for assets purchased with federal funds are properly coded and that all capital assets are properly added to the equipment listing so they can be appropriately tracked and safeguarded.

University's Response:

The University has implemented a review process to minimize the improper coding of CTE expenses. This process will help insure that any CTE expenses miscoded as a current expense will be caught and properly recorded as capital, and vice versa as well.

Contact Persons: Dave Ward, Associate Professor of Electronic Technology / Director of Career & Technology Education, (435) 586-7981
Pete Heilgeist, Purchasing Director, (435) 586-7732
Clarissa Crosby, Plant Accountant, (435) 586-8495
Anticipated Correction Date: May 1, 2010

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10-30. **ERRORS IN SPECIAL ALLOWANCE PAYMENTS BILLED AT THE 9.5 PERCENT MINIMUM RETURN RATE**
(Utah Higher Education Assistance Authority)

CFDA Number and Title: **84.032 Federal Family Education Loans (Lender Agencies)**
Federal Award Number: N/A
Questioned Costs: **$65,844**
Pass-through Entity: N/A

As noted in the prior year audit, there were 1,052 ineligible loans billed at the 9.5 percent minimum return rate for the quarter ended June 30, 2009, which resulted in Special Allowance Payments over billings of $65,844. Only loans identified as a result of the special purpose audit conducted under the methodology prescribed in the U.S. Department of Education's Dear Colleague Letter FP-07-06 should be reported at the 9.5 percent floor. This error occurred because the Utah Higher Education Assistance Authority's (UHEAA's) internal controls did not prevent or detect the transfer of ineligible loans to a floor eligible special allowance category on the LaRS report. Reporting ineligible loans at the 9.5 percent minimum return rate results in over billing of special allowance payments and noncompliance with federal regulations (34 CFR 682.302). UHEAA filed a corrective LaRS billing for the quarter ended December 31, 2009. As of December 31, 2009, all 1,052 loans were properly classified as ineligible loans.

Recommendation:

We recommend that UHEAA strengthen internal controls to ensure that only eligible loans are billed at the 9.5 percent minimum return rate.

UHEAA's Response:

We agree with the finding. UHEAA has taken action to strengthen internal controls to prevent incorrect additions to the 9.5% loan portfolios through increased supervisory review of loan transfers. UHEAA's external student loan servicer will continue to examine 9.5% loan portfolio balances for possible exceptions. The servicer filed a corrected LaRS billing for the quarter ended December 31, 2009.

Contact Person: David Schwanke, Associate Executive Director for Accounting and Finance, (801) 321-7286
Correction Date: December 31, 2009

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10-31. **INCORRECT INTEREST RATE CATGORY REPORTED ON THE LaRS**
(Utah Higher Education Assistance Authority)

CFDA Number and Title: **84.032 Federal Family Education Loans (Lender and Guaranty Agencies)**
Federal Award Number: N/A
Questioned Costs: $0
Pass-through Entity: N/A

We selected 71 sample items from quarterly *Lender's Interest and Special Allowance Request and Reports (LaRS)* submitted to the U.S. Department of Education by the Utah Higher Education Assistance Authority (UHEAA) during the year ended June 30, 2010. Two of the 71 sample items were reported with incorrect interest rates on the LaRS as follows:

a. One item was reported with an incorrect weighted average interest rate. This error occurred because UHEAA did not properly update loan information in the reporting system. The effect of this incorrect rate was to under-bill the U.S. Department of Education for special allowance benefits of $356.48 on the March 31, 2010 quarterly report. We estimated a net under-billing to the U.S. Department of Education of approximately $19,000 for the fiscal year ended June 30, 2010. Therefore, we have not questioned any costs associated with this error.

b. One item was reported in an incorrect interest rate category on the September 30, 2009 LaRS. This error occurred because not all special allowance codes were set up in UHEAA's reporting system, forcing this item into an incorrect special allowance code and incorrect interest rate category. The effect of this error was to under-bill the U.S. Department of Education for special allowance benefits on the September 30, 2009 quarterly report by an undeterminable but immaterial amount. We estimated that for the fiscal year ended June 30, 2010 a net under-billing to the U.S. Department of Education would also be immaterial. Therefore, we have not questioned any costs associated with this error.

Loans should be reported on the LaRS with the correct interest rate and correct special allowance code so that appropriate special allowance benefits can be calculated.

Recommendation:

We recommend that UHEAA implement controls to ensure that loans are reported with the correct interest rate and special allowance code.

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UHEAA's Response:

a. We agree with the finding. UHEAA has taken action to strengthen internal controls to ensure that the loan information is properly updated in the reporting system. UHEAA filed a corrected LaRS billing for the quarter ended September 30, 2010.

b. We agree with the finding. UHEAA is working with its loan system provider to strengthen internal controls to ensure that the correct interest rate category and special allowance code is entered in the reporting system. A corrected LaRS billing will be filed for the quarter ended December 31, 2010.

Contact Person: David Schwanke, Associate Executive Director for Accounting and Finance, (801) 321-7286
Anticipated Correction Date: December 31, 2010

10-32. **NONCOMPLIANCE WITH PERKINS LOAN REQUIREMENTS**
(Weber State University)

CFDA Number and Title: **84.038 Federal Perkins Loan Program (FPL)**
Federal Award Number: **P038A044221**
Questioned Costs: N/A
Pass-through Entity: N/A

During our review of controls over and compliance with requirements for the disbursement of Perkins loans at Weber State University, we noted that 1 of 17 loans tested lacked a signature from the student on the promissory note indicating the student's agreement to pay back the loan. This error occurred due to loan administrator oversight. Federal regulations (34 CFR 674.16) state "Before an institution makes its first disbursement to a student, the student shall sign the promissory note." Not obtaining the signature of the borrower could result in the institution not being able to collect loan funds from the student.

Recommendation:

We recommend that Weber State University strengthen controls over the disbursement of Perkins loans to ensure that a signed promissory note is obtained prior to disbursing loan funds.

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University's Response:

We agree with the recommendation. A dual verification process has been established to verify the proper execution of any Federal Perkins Loan promissory note prior to the disbursement of any loan funds.

At the time a promissory note is received in the Loan Servicing office, whether by mail or in person, the employee receiving the executed note will verify the note(s) has been properly executed and signed. If the note is not properly signed, the note will be returned to the borrower for signature(s).

A second verification will take place at the time the promissory note is logged into the Financial Aid verification screen. This check will be done by the Loan Servicing Supervisor or designee.

This process is designed to avoid any opportunity that a Federal Perkins Loan would be disbursed without the proper execution of the related promissory note.

Contact Person: Claude Payne, Loan Servicing Supervisor, (801) 626-7346
Anticipated Correction Date: September 1, 2010

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10-33. **INCOMPLETE SF-425 REPORTS**
(Utah Department of Community and Culture)

CFDA Number and Title: **81.042 Weatherization Assistance for Low-Income Persons**
Federal Award Numbers: **DE-EE0000080, DE-EE0000148**
Questioned Costs: N/A
Pass-through Entity: N/A

All quarterly SF-425 reports submitted by the Department of Community and Culture for the quarter ended June 30, 2009 through the quarter ended March 31, 2010 for both the regular and ARRA Weatherization programs were incomplete. No amounts were entered for required lines e, f, and g, causing the amount reported for line h (Unobligated Balance of Federal Funds) to be overstated and resulting in noncompliance with federal reporting requirements. Overstating Unobligated Balance of Federal Funds could lead report users to mistake the amount of funds actually available and the amount of work already performed on the grant. The error occurred because internal controls were inadequate to catch the omission.

Recommendation:

We recommend that the Department implement or strengthen existing internal controls to ensure quarterly SF-425 reports are complete.

Department's Response:

The U.S. Department of Energy (DOE) financial reporting procedures using SF-425 changed during the time period stated above. For many years DOE financial and program reporting was submitted through a system called WinSAGA that was accessed through a remote secure third party network system. Within the space of about one month, DOE converted over to an entirely new web-based system called PAGE that had limited beta testing and end user training. Conversion to PAGE occurred April 1, 2010 and training for it began later that same month. Data transfer from WinSAGA to PAGE was incomplete at first and initially this system had locked and limited reporting fields. There were also other fields that were inconsistent with those available with WinSAGA. This created most of the problems experienced with the SF-425 reports. At the time, SF-425 financial data was entered into PAGE as best it could with what the new system would allow, amidst all the confusion with the new reporting tool now being required. Over a period of the next several months, most of the PAGE "bugs" were eventually worked out and complete data entry for the SF-425 reports was now possible. During the audit of the program, the missing fields were identified and Weatherization staff was notified. Within a day or two the missing data was entered into all

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SF-425 reports, resubmitted on 7/18/10 and approved by DOE on 8/12/10. It might be noted that DOE accepted and approved all previously submitted SF-425 reports, even with the missing data. There were extenuating circumstances for the missing data and the Weatherization program was able to make adjustments immediately to "fix" the SF-425's. Now that the PAGE system appears to be fully functioning, future omissions on lines e, f, & g will not occur. Corrections submitted 7/28/10 and approved by DOE on 08/12/10.

Contact Person: Michael R. Johnson, Utah WAP Manager, (801) 538-8657
Anticipated Correction Date: Completed

10-34. **ERRORS IN ARRA 1512 REPORT**
(Utah Department of Community and Culture)

CFDA Number and Title: **81.042 Weatherization Assistance for Low-Income Persons**
Federal Award Number: **DE-EE0000080**
Questioned Costs: N/A
Pass-through Entity: N/A

We noted the following errors in the Weatherization Assistance Program ARRA 1512 report submitted for the quarter ended March 31, 2010:

a. The amount reported as Total Federal ARRA Received/Invoiced only included amounts for state fiscal year 2010. ARRA section 1512 requires each recipient of recovery funds to submit quarterly reports that state the *total* amount of recovery funds received; however, $551,626 received in state fiscal year 2009 was excluded due to an error in the FINET query used to determine amounts to report.

b. The amount reported as Total Federal ARRA Expenditures was understated by $72,257. This error occurred because the Department of Community and Culture reported expenditures recorded in WebGrants (the Department's grant management system), which lags in recording administrative expenditures by about a month. These expenditures were properly recorded in FINET.

The supervisor's review of this report prior to submission did not identify these errors.

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Recommendation:

We recommend that the Department's review of the ARRA 1512 report be more thorough to ensure correct cumulative amounts are reported for Total Federal ARRA Received/Invoiced and Total Federal ARRA Expenditures.

Department's Response:

We concur with the auditor's recommendations. Steps will be taken to ensure compliance with the 1512 reporting requirements, including reconciling our grants tracking system (Webgrants) to the state's accounting system (FINET), and reporting cumulative expenditures/revenues, including those that cross multiple fiscal years. We may need to send corrected reports to the Governor's Office each quarter in order to achieve this since the Governor's Office requests information by the 6th of each month at which point Accounting normally has not yet closed their books.

Revised reports have been submitted for the quarter ended 6/30/10. We will continue taking this corrective action for the quarters ending 9/30/10 and going forward.

Contact Person: Amy Bridan, Special Projects, (801) 538-8661
Anticipated Correction Date: Completed

10-35. **NONCOMPLIANCE WITH CENTRAL CONTRACTOR REGISTRATION REQUIREMENT**
(Utah Department of Community and Culture)

CFDA Number and Title: **81.042 Weatherization Assistance for Low-Income Persons**
Federal Award Number: **DE-EE0000080**
Questioned Costs: N/A
Pass-through Entity: N/A

The Department of Community and Culture informed its eight first-tier Weatherization Assistance Program subrecipients about the requirement to register in the Central Contractor Registration, as required by federal regulations (2 CFR 176.50(c)). However, the Department did not implement controls or procedures to ensure that the subrecipients had followed through and actually registered in the Central Contractor Registration, resulting in noncompliance with federal reporting and registration requirements. When we notified the Department of this noncompliance, the Department contacted each Weatherization

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subrecipient and found that four subrecipients had current registration and the other four had registrations that expired prior to state fiscal year 2010. The Department began follow up with the four subrecipients with expired registrations to ensure that they become registered promptly.

Recommendation:

We recommend that the Department implement controls to ensure that Weatherization subrecipients maintain current Central Contractor Registration.

Department's Response:

During a conference call with the U.S. Department of Energy early on in the ARRA grant, there was some confusion regarding the requirement of subrecipients needing to be registered in CCR. The Utah Weatherization program came out of that call with the belief that subrecipient CCR registration was not necessary since they do not report to or request funding directly from DOE, but through the State. Due to the immense program requirements under ARRA, the CCR registration issue never came up again except as contained in the subrecipient contract with the federal "boiler plate" language, and until the audit. When the requirement came to light at that time, it was immediately taken care of and those subrecipients not already registered in CCR became so within two weeks. The Weatherization program now has a tool to track the CCR registration expiration dates of each subrecipient agency and will follow up with each agency as that date approaches to make sure those registrations will not expire but be renewed as required. The last agency completed their CCR registration on 08/23/2010.

Contact Person: Michael R. Johnson, Utah WAP Manager, (801) 538-8657
Anticipated Correction Date: Completed

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10-36. **LACK OF INTERNAL CONTROL AND DOCUMENTATION FOR SUSPENSION AND DEBARMENT COMPLIANCE**
(Utah Department of Environmental Quality)

CFDA Number and Title: **66.458 Clean Water SRF**
Federal Award Numbers: **CS-49000109-0, CS-49000110-0, 2W-97882501-0**
Questioned Costs: $0
Pass-through Entity: N/A

During our testwork, we noted that the Department of Environmental Quality (DEQ) did not perform procedures to verify that the subrecipients and one contractor of two loan projects were not suspended or debarred. The verification may be accomplished by checking the Excluded Parties List System (EPLS) maintained by the General Services Administration, collecting a certification from the entity, or adding a clause or conditions to the agreement with the entity. Federal regulations (2 CFR 180.220) prohibit non-federal entities from contracting with or making subawards to entities that are suspended or debarred or whose principals are suspended or debarred.

We also noted that DEQ did not document their verification that the subrecipient was not suspended or debarred for one other loan project. The lack of internal control and documentation was a result of not including an item on monitoring checklists used in various processes of the loan application.

Recommendation:

We recommend that DEQ improve internal controls to ensure compliance with the suspension and debarment requirement and to maintain adequate documentation.

DEQ's Response:

We agree with the finding and recommendation. Our corrective action plan is two-fold:

1) *We have modified our Handbook of Procedures, Chapter 8 – Bid Document Review, Checklist for Reviewing Bid Documents as follows:*

    15. *Document that the subrecipient and prime contractor(s) are not suspended or debarred by printing out a confirmation from the Excluded Parties List System (EPLS) maintained by the General Services Administration (check on the web at http://www.epls.gov/).*

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2) *We will modify our SRF Draw Request Form. Subrecipients will be required to certify that they are not on the suspended or debarred list. The form must be completed before we can make an incremental draw on their bond.*

Contact Person: Emily Canton, Contract/Grant Analyst II, (801) 536-4342
Anticipated Correction Date: Modify handbook of procedures – April 22, 2010
Modify SRF draw request form – October 12, 2010

10-37. **DRINKING WATER PROGRAM REPORTING ERROR**
(Utah Department of Environmental Quality)

CFDA Number and Title: **66.468 Drinking Water SRF**
Federal Award Number: **2F-97880101-0**
Questioned Costs: $0
Pass-through Entity: N/A

During our review of the Drinking Water Program information included in the March 31, 2010 ARRA Section 1512 Report, we noted that the amount reported as "Total Federal ARRA Received" did not include amounts received for set-asides; therefore, the amount was understated by $280,919. Noncompliance with required ARRA 1512 reporting can result in termination of the federal funding.

Recommendation:

We recommend that the Department of Environmental Quality (DEQ) improve internal controls over federal financial reporting to ensure that all federal ARRA funds received are properly included on the ARRA Section 1512 Report. We also recommend that DEQ take actions to correct the reporting error noted above.

DEQ's Response:

We agree with the finding and recommendation. Our corrective action plan is two-fold:

1) *Written guidelines have been developed to identify items to include in the 1512 report.*

2) *The quarterly 1512 report will have a secondary review by another employee using the criteria in the written guidelines.*

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The March 31, 2010 report was not subsequently corrected because it was not considered material (approximately 1% of award) and the error was corrected on the June 30, 2010 report which is cumulative.

Contact Person: Sandra Pett, Contract/Grant Analyst II, (801) 568-6860
Anticipated Correction Date: June 30, 2010

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10-38. **INTERNAL CONTROL WEAKNESSES AND NONCOMPLIANCE, AND INADEQUATE DOCUMENTATION**
(Utah Department of Health and Utah Department of Workforce Services)

CFDA Number and Title: **93.767 Children's Health Insurance Program**
Federal Award Number: **5-1005UT5021**
Questioned Costs: **$11,054**
Pass-through Entity: N/A

We reviewed the eligibility determination and documentation process for 68 Children's Health Insurance Program (CHIP) cases (58 using the PACMIS system and 10 using the eREP system). We noted internal control weaknesses, noncompliance, and/or inadequate documentation with 26 cases (24 PACMIS, 2 eREP), or 38.2% of the total CHIP cases reviewed as described below. We tested 60 CHIP service payments selected from these 68 CHIP cases and noted four payments (6.7%) totaling $16 that were considered unallowable due to incorrect eligibility decisions. After we brought these errors to the attention of the Department of Health, they were able to correct three of the four payments in its system and eliminate questioned costs for those three payments. The 60 CHIP payments tested totaled $3,844 and were taken from a total population of $75,279,534. During our testwork we noted other incorrect eligibility decisions and noncompliance associated with the selected 68 CHIP cases that were not included in our sample of 60 CHIP payments and have been included below.

As a result of the incorrect eligibility decisions and other noncompliance issues, we have questioned the federal portion of all costs associated with these cases: $3,105 for federal fiscal year 2010; $6,731 for federal fiscal year 2009; and $1,218 for federal fiscal year 2008. The Department of Health sets CHIP policy and processes all CHIP expenditures and the Department of Workforce Services handles eligibility determination and case file management for CHIP. During state fiscal year 2010, the Department of Workforce Services transitioned their eligibility determination/ documentation system from PACMIS to eREP.

a. Incorrect Eligibility Decision

1) For seven cases, caseworkers placed households on CHIP even though they were eligible for either the Medicaid Newborn (NB) or Medicaid Newborn Plus (NB+) program. Per CHIP Policy Manual 201, since the households were eligible for Medicaid, they were not eligible for CHIP. After the Department of Health's corrections, these errors result in total questioned costs of $120. Eligibility was determined and documented using eREP for one of these cases. The cause of these

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errors appears to be that caseworkers are not properly considering Medicaid eligibility either during the CHIP application or during the annual CHIP review.

2) For two cases, caseworkers placed households on the incorrect CHIP plans. After the Department of Health's corrections, these errors result in no questioned costs. Eligibility was determined and documented using eREP for one of these cases. The cause of these errors appears to be that caseworkers misapplied income limits as defined in policy.

b. Improper Type of Review Performed or Income Improperly Verified

1) For one case, a self-employed household was not set up to receive an annual mandatory review, as required by CHIP Policy Manual 704. Because the proper type of annual review was not performed, it cannot be determined that the household was eligible for CHIP. Additionally, the household's NB case was improperly closed and the children were moved to CHIP; the children should have remained on NB until at least the next Medicaid review. After the Department of Health's corrections, this error results in total questioned costs of $9,214.

2) For one case, the household's CHIP case should have been closed when the household did not provide income verification timely. After the Department of Health's corrections, this error results in total questioned costs of $215.

The cause of these two errors appears to be that caseworkers misapplied policy and did not consider the effects of issues identified for other programs on CHIP.

3) For one case, the household's monthly income was not re-verified during the annual CHIP review, as required by CHIP Policy Manual 704-1, causing eligibility errors. After the Department of Health's corrections, this error results in no questioned costs.

4) For one case, the household should have been sent a mandatory review form for its annual CHIP review instead of the simple review form, since income had decreased significantly during the eligibility period, per CHIP Policy Manual 704. After the Department of Health's corrections, this error results in no questioned costs.

5) For two cases, the caseworkers did not properly verify income during the CHIP application process or the annual CHIP review per CHIP Policy Manual 705 and 705-2. We have not questioned costs because it appears that these households would

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remain CHIP-eligible; however, such errors could affect CHIP eligibility in other situations.

The cause of these errors appears to be caseworker misunderstanding of review policy requirements for CHIP versus review policy requirements for other programs.

c. Income Calculation or Household Size Error

1) For one case, the best estimate of monthly income was calculated incorrectly during the annual CHIP review by not annualizing income from a seasonal job (per CHIP Policy Manual 415-1) and not considering a 25% wage rate increase for another job. Adjusted for these errors, monthly income was over income limits for CHIP, but the household continued on CHIP. Additionally, the household was charged a CHIP co-pay and late fee in December 2009 though it was exempt from CHIP co-pays (per CHIP Policy Manual Table II). After we notified the Department of Health of this error, they corrected the CHIP premium database (no co-pay was actually paid). After the Department of Health's corrections, this error results in total questioned costs of $1,018.

2) For one case, the household's monthly income was calculated incorrectly during the annual CHIP review. The eligibility specialist deducted 40% from net profit instead of from gross income, resulting in understated income and an incorrect eligibility determination. After the Department of Health's corrections, this error results in total questioned costs of $487.

3) For one case, an unborn child was incorrectly excluded from household size (CHIP Policy Manual 230), causing a child eligible for NB to be placed on CHIP. After the Department of Health's corrections, this error results in no questioned costs.

4) For one case, an increase in household size due to a new pregnancy caused a child to become eligible for NB (CHIP Policy Manual 201-1), but the child continued on the household's CHIP case. After the Department of Health's corrections, this error results in no questioned costs.

5) For one case, monthly income was calculated incorrectly from the client's 2008 tax return at the July 2009 CHIP review, resulting in monthly income being understated. The household was placed on the incorrect CHIP plan. After the Department of Health's corrections, this error results in no questioned costs.

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6) In each of the following cases, the caseworker either determined an incorrect household size or miscalculated monthly household income during the CHIP application process or the annual CHIP review. We have not questioned costs associated with these cases because the households remain CHIP-eligible. However, such errors could lead to eligibility errors in other situations.

   (a) For one case, several household members were erroneously excluded from household size, making CHIP income limits appear lower than they actually were. As a result, the household was placed on the incorrect CHIP plan.

   (b) For one case, the eligibility specialist calculated rental income from the client's tax return incorrectly during the annual CHIP review by deducting 40% of rents received instead of the actual costs allowed by CHIP Policy Manual 402-9. As a result, monthly income was overstated.

   (c) For one case, the eligibility specialist calculated the best estimates for wage and bonus income incorrectly during the CHIP application. As a result, monthly income was overstated.

   (d) For three cases, household income from seasonal jobs or from terminated income was not annualized in accordance with CHIP Policy Manual 415-1. Not annualizing seasonal and terminated income causes monthly income to be overstated.

The causes of these errors appear to be caseworker misunderstanding of policies regarding household size and best estimate calculations as well as human errors.

Recommendation:

We recommend that the Department of Health work with the Department of Workforce Services to strengthen internal controls and ensure that eligibility decisions are appropriate by ensuring that the Department of Workforce Services eligibility specialists are:

a. Properly analyzing Medicaid and CHIP eligibility during the CHIP application process or during annual CHIP reviews;

b. Performing the proper type of review and properly verifying household monthly income; and

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c. Properly determining household size and calculating household monthly income.

We also recommend that the Department of Health review program policies and evaluate whether they can be simplified or clarified within the federal program guidelines to reduce complexity and possibly improve compliance with program requirements.

Department of Health's Response:

The Utah Department of Health (UDOH) concurs with this finding and the recommendations. As the state agency responsible for CHIP, UDOH must ensure that eligibility for the program is appropriately determined. Because eligibility determination and case file management for CHIP are performed by the Department of Workforce Services (DWS), UDOH works closely with DWS to establish controls and processes for these services. UDOH will review Medicaid and CHIP eligibility determination procedures and work with DWS to strengthen the internal controls to increase accuracy.

UDOH will work with DWS to ensure continuing training for eligibility workers. UDOH will ensure the training includes components on each of the three areas identified in the recommendation. With the conversion of all cases to a new eligibility system, Electronic Resource and Eligibility Product (eREP), eligibility workers now face new procedures and screens when determining eligibility for programs. Therefore, UDOH will also ensure that part of the ongoing training will focus on the functionality and workarounds of eREP.

UDOH supports the DWS plan to institute a CHIP review procedure. It is imperative that DWS review potential Medicaid eligibility prior to looking at the CHIP program as an option.

In order to determine if the errors identified in this audit are still occurring in the new system or if other types of errors may have arisen from the change in systems, UDOH will conduct an in-depth review of CHIP eligibility decisions made in eREP. In addition, UDOH and DWS staff will hold regular meetings to identify error trends. UDOH will review with DWS the edit tool(s) used by DWS' Performance Review Team to ensure the appropriate CHIP eligibility elements are reviewed on a regular basis. UDOH and DWS will determine if any changes to eREP may be needed to address the deficiencies identified in the review or the edits.

UDOH has reviewed the applicable policies related to the audit findings to determine whether there could be simplification or clarification to reduce complexity. UDOH will discuss any potential policy changes with DWS and the Governor's Office of Planning and Budget since

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these policy changes could lead to significant increases in program expenditures if more individuals become eligible for the program.

Contact Person: Bev Graham, Director, Bureau of Eligibility Policy, (801) 538-6416
Anticipated Correction Date: Ongoing through June 2011

Department of Workforce Services' (DWS) Response:

We concur with the findings and recommendations. Implementing eREP and covering workload to support implementation detracted from a specialized focus and achieving proficiency levels within this past year's program performance. Beginning November 1, 2010, our specialized CHIP teams will focus predominately on opening and maintaining CHIP cases.

We are creating a separate CHIP review procedure to include specific items such as checking eligibility from the case home page instead of the program home page. This will ensure that we review potential Medicaid eligibility before looking at CHIP as an option. We requested that eREP be programmed to allow workers to manually set cases for mandatory reviews. This will reduce errors caused by the incorrect type of review being set and assist in correctly processing reviews. Workers will be trained on how and when to act on changes, such as with income and household composition, to reduce the number of errors where a client is placed on an incorrect CHIP plan.

We created a targeted CHIP edit specifically for the CHIP program. This edit tool uses the same elements that the Department of Health auditors use for federally mandated audits. The edit tool will evaluate whether staff are acting on changes appropriately and exploring Medicaid eligibility before CHIP.

A quality control panel made up of DOH and DWS staff is meeting regularly to discuss edit trends. Plans will be drawn up to improve program integrity based on edit trends. A newsletter with information regarding edit trends, policy, and procedure will be distributed quarterly to eligibility staff. In addition, medical trends will be featured in a monthly division dashboard.

We will train workers on CHIP items that are most commonly missed. We will also do a separate training on posting and calculating income. This income training will include information on child support, sporadic income, self-employment, and the annualized income fields. We have already completed self-employment training with some workers, have updated our self-employment resource, and have made enhancements in eREP to our self-employment screens. This training will mitigate income errors.

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Contact Person: Debbie Herr, Associate Director, (801) 526-9831
Anticipated Correction Date: Ongoing through June 2011

10-39. **INCORRECT ELIGIBILITY DETERMINATION AND INADEQUATE DOCUMENTATION OF ELIGIBILITY**
(Utah Department of Health and Utah Department of Workforce Services)

CFDA Number and Title: **93.778 Title XIX Medicaid Cluster**
Federal Award Number: **5-0605UT5028**
Questioned Costs: **$30,860 ($1,501 ARRA and $29,359 non-ARRA)**
Pass-through Entity: N/A

We reviewed the case files for 70 Medicaid service expenditures at the Department of Health (60 using the PACMIS system and 10 using the e-REP system). We noted eligibility determination errors with 14 cases (13 PACMIS, 1 eREP), or 20% of the Medicaid cases we reviewed as described below. Of the 60 payments selected in our sample, 2 payments (3.3% - all from the PACMIS system) totaling $232 were considered ineligible due to incorrect eligibility decisions. The 60 payments (PACMIS system) in our sample totaled $695,896 and were taken from a total population of $1,639,367,369. As a result of the incorrect eligibility decisions, we have questioned the federal portion of all costs associated with these cases which were $3,108 for State fiscal year 2010; $15,804 for State fiscal year 2009; $10,365 for State fiscal year 2008; $863 for State fiscal year 2007; and $720 for State fiscal year 2006. Although all Medicaid expenditures are processed at the Department of Health, eligibility and case file management for Medicaid is handled by the Department of Workforce Service. The cause of these errors appears to be that caseworkers did not correctly determine or document eligibility as required by Medicaid policy and did not make corrections when known deviations occurred.

a. Incomplete Identification Verifications

For four cases, the caseworker did not obtain two forms of identification as required by Section 205-1 of the Medicaid Manual. This error resulted in total questioned costs of $17,889.

b. Incomplete Verification of Income

For two cases, the caseworker relied on the client's statement when verifying income; however, a client's statement cannot be used to verify income in accordance with Section

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731-3 of the Medicaid Manual. For one case, the caseworker did not include all of the client's income when determining eligibility, which resulted in the client being ineligible. This error resulted in total questioned costs of $5,027.

c. Improper Handling of Lump Sum Payment

For one case, the caseworker did not include a lump sum payment as income in the month received as required by Section 407-3 of the Medicaid Manual. This error resulted in total questioned costs of $6,610.

d. No Overpayment Processed When Client Determined Ineligible

For two cases, the caseworker did not refer the client for possible overpayment in accordance with Section 825-4 of the Medicaid Manual. This error resulted in total questioned costs of $114.

e. Improper Verification of Pregnancy

For one case, the caseworker did not verify pregnancy in accordance with Section 731-1 of the Medicaid Manual. This error resulted in total questioned costs of $1,220.

f. Untimely Action on Asset or Unearned Income Changes

For three cases, the caseworker did not update the asset or unearned income sections in the PACMIS system to reflect changes in assets or income reported by the client. Since we were able to determine that the clients were eligible for a Medicaid program, we did not question any costs associated with these cases.

g. Improper Verification of Unearned Income

For one case, the caseworker did not follow up on child support payments being received by the client. Since the client was eligible with or without these payments, we did not question any costs associated with this case.

h. Untimely Authentication of Citizenship Documents

For one case, the caseworker did not authenticate citizenship documents in accordance with Section 205 of the Medicaid Manual. Since this authentication was received on later documents, we did not question any costs associated with this case.

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i. Improper Program Determination

For two cases, the caseworker did not determine whether the client was eligible for the FM-O before considering other Medicaid programs in accordance with Section 341 of the Medicaid Manual. Since the clients were eligible for a Medicaid program, we did not question any costs associated with this case.

j. Missing Application

For one case, an application was not included in the case file. Per federal regulations (42 CFR 435.907), the agency must require a written application signed by the applicant under penalty of perjury. This signed application should be retained in the case file. It was determined through subsequent eligibility reviews that the client was eligible for benefits; therefore, we have not questioned any costs.

Recommendation:

We recommend that the Department of Health work with the Department of Workforce Services to ensure that they follow established policies and procedures when determining eligibility for Medicaid Programs, including adequate documentation of all eligibility factors and decisions. We also recommend that the Department of Health review program policies and evaluate whether they can be simplified or clarified within the federal program guidelines to reduce complexity and possibly improve compliance with program requirements.

Department of Health's Response:

The Utah Department of Health (UDOH) concurs with this finding and the recommendations. As the state agency responsible for Medicaid, UDOH must ensure that eligibility for the program is appropriately determined. Because eligibility determination and case file management for Medicaid are performed by the Department of Workforce Services (DWS), UDOH works closely with DWS to establish controls and processes for these services.

UDOH will review Medicaid eligibility determination procedures and work with DWS to strengthen the internal controls to increase accuracy. UDOH will work with DWS to ensure continuing training for eligibility workers.

UDOH and DWS staff will hold regular meetings to identify error trends. UDOH will review with DWS the edit tool(s) used by DWS' Performance Review Team to ensure the appropriate

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CHIP eligibility elements are reviewed on a regular basis. UDOH and DWS will determine if any changes to eREP may be needed to address the deficiencies identified in the edits.

UDOH has reviewed the applicable policies related to the audit findings to determine whether there could be simplification or clarification to reduce complexity. UDOH will discuss any potential policy changes with DWS and the Governor's Office of Planning and Budget since these policy changes could lead to significant increases in program expenditures if more individuals become eligible for the program.

Contact Person: Bev Graham, Director, Bureau of Eligibility Policy, (801) 538-6416
Anticipated Correction Date: Ongoing through June 2011

Department of Workforce Services' (DWS) Response:

We concur with the findings and recommendation. SVES (State Verification Exchange System) will be implemented Jan. 1, 2011. This is an interface with Social Security that we can use to identify and authenticate citizenship and identity and will be utilized for approximately 95% of our customers.

We will train all staff on the calculation and posting of income as well as the importance of acting upon changes in income. This income training includes information on earned and unearned income and proper verification of income. We will cover the need to check eligibility from the case home page if a change occurs in order to address prioritization of program eligibility. Acting on changes training will be handled through a quarterly newsletter distributed to all eligibility staff and should increase awareness of specific policy and reduce errors. Our performance review process is currently programmed to address these eligibility elements and we will utilize this data to continue to improve our compliance with program requirements.

The DWS overpayment program specialist has been visiting teams to discuss overpayment referrals. Refresher training will be given to teams a minimum of every other year. We will provide statistical information to eligibility staff regarding the money collected due to overpayment referrals made in an upcoming newsletter.

A quality control panel made up of DOH and DWS staff is meeting regularly to discuss edit trends. Plans will be drawn up to improve program integrity based on edit trends. A newsletter with information regarding edit trends, policy, and procedure will be distributed quarterly to eligibility staff. In addition, medical trends will be featured in a monthly division dashboard.

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Contact Person: Debbie Herr, Associate Director, (801) 526-9831
Anticipated Correction Date: Ongoing through June 2011.

10-40. **THIRD PARTY LIABILITY INFORMATION NOT ADEQUATELY OBTAINED OR UPDATED**
(Utah Department of Health and Utah Department of Workforce Services)

CFDA Number and Title: **93.778 Title XIX Medicaid Cluster**
Federal Award Number: **5-0605UT5028**
Questioned Costs: **$41,878 ($3,875 ARRA and $38,003 non-ARRA)**
Pass-through Entity: N/A

We reviewed the case files for 70 Medicaid service payments (60 using the PACMIS system and 10 using the e-REP system) at the Department of Health and noted errors related to Third Party Liability (TPL) with 2 (2.9%) of the cases. Although all Medicaid expenditures are processed at the Department of Health, TPL determination and case file management for Medicaid is handled by the Department of Workforce Services. For these two cases, the caseworker obtained information that the client had insurance; however, the caseworker did not report this TPL information to the Office of Recovery Services as required by Section 225-3 of the Medicaid Manual and by 42 CFR 433.135 through 433.154. The federal portion of the total amount of the payments that may have been recovered from a third party is $41,878. The cause of this error appears to be that the caseworker did not follow through with TPL policy.

Recommendation:

We recommend that the Department of Health work with the Department of Workforce Services to ensure that Medicaid caseworkers follow policies and procedures to report TPL information to the Office of Recovery Services in a timely manner.

Department of Health's Response:

The Utah Department of Health (UDOH) concurs with this finding and recommendation. UDOH will work with DWS to strengthen the internal controls to increase accuracy. UDOH will work with DWS to ensure continuing education for eligibility workers.

UDOH and DWS staff were directly involved in the design of the automation of TPL information being sent from the Office of Recovery Services Information System (ORSIS) to

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eREP. UDOH supports DWS' decision to explore future automation of sending TPL information from eREP directly to ORS. This additional automation would reduce errors and save Medicaid program dollars.

UDOH and DWS staff will hold regular meetings to identify error trends. DOH and DWS will review the findings, and work together to develop and implement any additional corrective action plans needed to improve Medicaid program integrity.

Contact Person: Bev Graham, Director, Bureau of Eligibility Policy, (801) 538-6416
Anticipated Correction Date: Ongoing through June 2011

Department of Workforce Services' (DWS) Response:

We concur with the findings and recommendation. We trained all workers in September 2010 on TPL, buy out, and tort policies and procedures.

TPL reporting automation was built into eREP and real-time records from ORS are now being received, which has helped to reduce errors. Future automation is being explored for sending TPL information from eREP to ORS.

The Program Performance Team completes TPL edits. A quality control panel made up of DOH and DWS staff is meeting monthly to discuss edit trends. Action plans to improve program integrity will be drawn up based on edit trends.

Contact Person: Debbie Herr, Associate Director, (801) 526-9831
Anticipated Correction Date: Ongoing through June 2011

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10-41. **NONCOMPLIANCE WITH TREASURY-STATE AGREEMENT FOR AMERICAN RECOVERY AND REINVESTMENT ACT DRAWS**
(Utah Department of Health)

CFDA Numbers and Titles: **1) 93.778 Title XIX Medicaid Cluster – ARRA**
2) 10.557 Women, Infants, and Children – ARRA
Federal Award Numbers: **1) 5-0605UT5028, 2) 3UT700709**
Questioned Costs: $0
Pass-through Entity: N/A

We tested six American Recovery and Reinvestment Act (ARRA) draws at the Department of Health for compliance with the Treasury-State Agreement. Four of the draws tested (two Medicaid and two WIC) were not made timely. The Treasury-State Agreement requires Medicaid and WIC draws to be made on at least a weekly basis; however, during fiscal year 2010, the Department of Health made only nine Medicaid ARRA draws totaling $106,392,571 and five WIC ARRA draws totaling $98,839. Not drawing the funds as they are available results in lost interest to the state. The 2010 Treasury-State Agreement does not specify different draw methods to be used for Medicaid and WIC ARRA draws; therefore, we believe that ARRA draws for these programs should be made using the same methods outlined by the Treasury-State Agreement for non-ARRA draws.

Recommendation:

We recommend that the Department of Health follow the Treasury-State Agreement and draw funds as they are available.

Department of Health's Response:

Implementing this recommendation is very problematic. UDOH will coordinate with State Finance a modification of the Treasury agreement if possible.

The Medicaid ARRA draw process by necessity is different than what was included in the Treasury agreement. The enhanced FMAP is not available for expenditures already receiving an enhanced reimbursement such as Disproportionate Share Hospital payments, Indian Health Services, Breast and Cervical Cancer, Family Planning services, Sterilization, QI 1's, and PASSAR. These expenditures must be deducted from total expenditures to arrive at the allowable draw. The reports used for these exclusions do not pull the information from FINET, but from the Medicaid Management Information System (MMIS). The MMIS reports were developed for quarterly Center for Medicare and Medicaid Services (CMS) 64

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reporting, not for weekly processes. In order to comply with the Auditor's recommendation, UDOH would have to redirect staff to redesign these reports and use our limited resources in reconciling to the CMS 64. The individual with the skills needed for this redesign is currently working on the CMS 64 reporting itself and other issues critical to UDOH and CMS. By the time the recommended reports were designed and a reconciliation process developed and tested, the ARRA draws would be nearly at the end of the extension recently approved by Congress. If UDOH used the last known exclusion amount rather than redesigning the reports, we would be in an overdraw position. The needed information is not readily available with our current reporting.

Contact Person: Shari Watkins, Director, Office of Fiscal Operations, (801) 538-6601

Anticipated Correction Date: Ongoing through June 2011; specifically, the UDOH will work with State Finance to modify the Treasury-State agreement.

10-42. **INTERNAL CONTROL WEAKNESSES AND NONCOMPLIANCE**
(Utah Department of Human Services)

CFDA Number and Title: **93.658 Title IV-E Foster Care**
Federal Award Numbers: **G-0901UT1401, 0901UT1402, G-1001UT1401, 1001UT1402**
Questioned Costs: N/A
Pass-through Entity: N/A

We noted one control error (2.44%) when testing a sample of 41 Title IV-E Foster Care maintenance payments – 37 payments made by the Department of Human Services' Division of Child and Family Services (DCFS) and 4 payments made by Human Services' Division of Juvenile Justice Services (DJJS). We also noted 6 instances of inadequate documentation related to eligibility determination or redetermination.

a. Incorrect Eligibility Determination

For one DCFS case, the foster child did not have an annual permanency plan hearing as required by section 5-11 of the Title IV-E Foster Care Manual so the child lost eligibility. For this case, the caseworker expected that the child would be adopted before a permanency hearing was due. When that did not happen, the caseworker forgot to notify the eligibility worker to change the funding code from federal to state. As a result of our review of this case, DCFS fixed the coding before any payments were made with IV-E federal funds; therefore, we have not questioned any costs. However, this type of error could result in improper payments.

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b. Inadequate Documentation

For six DCFS cases, the primary forms used either to determine or redetermine IV-E eligibility were incomplete or were filled out incorrectly. Incomplete or incorrect forms make it difficult to determine if a foster child is eligible for IV-E funding and, as a result, improper payments may be made. Despite the primary documentation errors, we were able to determine from other documentation that the children in these cases were IV-E eligible; therefore, we have not questioned any costs associated with these cases.

Recommendation:

We recommend that Human Services:

a. Ensure that foster care maintenance costs charged to the Title IV-E Foster Care grant are for IV-E eligible children.

b. Ensure that all cases have adequate documentation by appropriately completing either the initial eligibility determination or eligibility redetermination forms for IV-E benefits for all foster children.

Human Services' Response:

The Division of Child and Family Services provided training to eligibility staff in July 2010. The training included discussion of problems identified in the audit in order to help avoid similar errors.

Contact Person: Paul Reid, DCFS Finance Director, (801) 538-4601
Anticipated Correction Date: August 2010

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10-43. **INTERNAL CONTROL WEAKNESS RELATED TO MAINTENANCE OF EFFORT**
(Utah Department of Human Services)

Federal Agency: **DHHS**
CFDA Numbers and Title: **93.044, 93.045 Aging Cluster**
Federal Award Numbers: **07AAUTT3SP, 08AAUTT3SP**
Questioned Costs: N/A
Pass-through Entity: N/A

We tested the federal fiscal year 2008 Maintenance of Effort report and noted that the Department of Human Services incorrectly calculated and, therefore, overstated the amount of state expenditures for administration and services for federal fiscal year 2008 by $159,735. This most likely occurred due to a change in the methodology used to calculate the amount, which resulted in errors in gathering the correct data and applying the correct percentages and formulas. Although Human Services was in compliance, reporting inaccurate Maintenance of Effort amounts could result in noncompliance with federal regulations and in a reduction of the amount of future grant award allotments.

Recommendation:

We recommend that Human Services strengthen internal controls to ensure that accurate Maintenance of Effort amounts are calculated and reported.

Human Services' Response:

The Division of Aging and Adult Services will review for future proper MOE determination, and the Division will provide MOE information by December 2010 to the Bureau of Finance for review.

Contact Person: Nels Holmgren, DAAS Director, (801) 538-3921
Anticipated Correction Date: January 2011

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10-44. **INADEQUATE INTERNAL CONTROLS OVER REPORTING PASS-THROUGH EXPENDITURES IN THE SEFA**
(Utah Department of Human Services)

CFDA Numbers and Titles:
1) **93.044 Aging Cluster – Title III B Supportive Services**
2) **93.045 Aging Cluster – Title III C1 Congregate Meals and Title III C2 Home-Delivered Meals**
3) **93.707 Aging Cluster – Congregate Meals-ARRA**

Federal Award Numbers:
1) **09AAUTT3SP, 10AAUTT3SP**
2) **08AAUTT3SP, 09AAUTT3SP, and 10AAUTT3SP**
3) **09AAUTC1RR**

Questioned Costs: N/A
Pass-through Entity: N/A

During our review of the data reported in the State's Schedule of Expenditures of Federal Awards (SEFA) for the Aging Cluster, we noted that the Department of Human Services reported pass-through expenditures incorrectly for 7 of the 9 lines reviewed. This most likely occurred due to personnel changes in the finance area of the Division of Aging and Adult Services. However, to ensure appropriate accountability reported amounts should be accurate.

Recommendation:

We recommend that the Department of Human Services implement controls to ensure that pass-through expenditures are reported properly in the SEFA.

Human Services' Response:

The Division of Aging and Adult Services will review the process to correct the problem concerning proper reporting of pass-through expenditures in the SEFA.

Contact Person: Nels Holmgren, DAAS Director, (801) 538-3921
Anticipated Correction Date: April 2011

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10-45. **INTERNAL CONTROL WEAKNESSES AND NONCOMPLIANCE**
(Utah Department of Workforce Services)

CFDA Numbers and Titles: **93.596 Child Care and Development Fund – Mandatory and Matching**
Federal Award Numbers: **G-0801UTCCDF, G-0901UTCCDF, G-1001UTCCDF**
Questioned Costs: **$12,679**
Pass-through Entity: N/A

We tested expenditures of the Child Care and Development Fund (CCDF) at the Department of Workforce Services (DWS) by selecting a sample of 60 Child Care payments, totaling $32,908 from a population of approximately $42,627,381. Of the $32,908 of Child Care payments tested, a total of $1,831 (5.6%) were potentially overpaid. Additional payments in fiscal years 2009, 2010, and 2011 related to the sample payments, totaling $10,848, were also potentially overpaid. The total of all potential overpayments was $12,679.

a. No Application On File For Eligibility

For 1 payment, there was no application filed for child care need. Per the Child Care Manual policy 705, "DWS determines a customer's eligibility for assistance by applying the program, participation, income, and asset standards found in this manual to the customer's circumstances, and by establishing the validity and accuracy of the information given by the applicant." Since the application was not filed, the caseworker did not complete the eligibility determination and, therefore, the customer was not eligible for child care. As a result, the costs for November 2008 through December 2009, totaling $7,522, were paid in error. We have questioned these costs.

b. Ineligible License Exempt Provider

For 1 case, the license exempt provider registration (form PR01) showed that the provider had the same address as the customer, which is not allowed per the Child Care Manual policy 625-7. Thus, at the time of our audit, we determined that the customer was not eligible for child care. However, DWS was subsequently able to obtain a statement from the provider stating that she had written down the wrong address on the PR01 and that she had not lived with the customer when child care payments were received. Therefore, we have not questioned any costs associated with this case.

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c. Inadequate Verification of Provider's Monthly Charge

For 4 cases, the caseworkers did not verify the provider's charge or the child care monthly need on a Form 980 Child Care Subsidy Worksheet before ordering the payment, as required by the Child Care Manual policy 330-3A. As a result, the costs for August 2009 through October 2009 and February 2010 through July 2010, totaling $2,652, were paid in error. We have questioned these costs.

d. Incorrect Income and/or Hours Used for Employment

For 9 cases, the earned income and employment hours or participation hours entered into PACMIS/eRep did not match the needs of the parents for child care. Per the Child Care Manual, policy 450, "The best estimate of income is based on the income that is expected to be received in each month of the eligibility period…. Verify a minimum of the past 30 days earned income of an ongoing job, up to the date of application or the date the review is submitted." These errors occurred because the caseworker or employment counselor improperly excluded unemployment compensation benefits, did not verify participation hours, did not set up an employment plan, used a bi-weekly factor instead of a bi-monthly factor to determine the monthly income, or did not consider new employment information from a collateral contact to the employer. These errors resulted in overpayments of child care totaling $1,279. We have questioned these costs.

e. Improper Child Care Payment

For 1 case, the child care application was submitted in July 2009 but was not processed until August 25, 2009 when the customer provided the required verifications. Per the Child Care Manual policy 715-8B, "If the household was at fault for the delay in the first 30 day period, but is found to be eligible during the second 30 day period, the local office shall provide benefits only from the month following the month of application. Benefits will be prorated from the date the application process is completed and all requested verifications have been provided. The household is not entitled to benefits for the month of application when the delay was the fault of the household." Child Care benefits were issued for the months of July and August; however, benefits should have been prorated from August 25, 2009. This resulted in an overpayment of child care totaling $819. We have questioned these costs.

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f. Incorrect Child Care Need Amount

For 3 cases, the child care need amount entered into PACMIS did not match the needs of the parents. Per DWS policy 620-1, "The child care payment is determined by the lowest of the following three factors: Participation Cost, Provider charge, or the Monthly Local Market Rate (MLMR)."

1) For one case, the participation hours were entered at 40 hours when the actual child care need was 37 hours. This occurred because incorrect information was used to calculate the child care need. This did not affect the child care payment since "Parents participating 32-40 hours per week may receive up to the MLMR"; therefore, we have not questioned any costs.

2) For one case, the participation hours were entered at 30 hours when the actual child care need was 20 hours. This occurred because the information in PACMIS was not updated to reflect the change in the new employment plan. This resulted in an overpayment of $95. We have questioned these costs.

3) For one case, the participation cost was used to determine the child care need even though the provider charge was lower. This occurred because the provider rate was not properly entered into PACMIS. This resulted in an overpayment of $312. We have questioned these costs.

g. Child's Age Not Verified at Time of Benefit Determination

For 1 case, the child's age was not verified at the time of benefit determination. According to the Federal Compliance Supplement, child care eligibility requires that children must be under age 13 (or up to age 19, if incapable of self care or under court supervision) to be eligible. When the age of the child is not verified, ineligible payments for child care could occur. We have not questioned any costs associated with this case since the child's age was later verified and the child was determined to be eligible for child care.

Recommendation:

We recommend that DWS implement adequate internal controls to effectively administer Child Care program benefits in compliance with all applicable laws and compliance requirements. We also recommend that DWS follow established policies and procedures when administering Child Care program benefits.

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DWS' Response:

We concur with the findings and recommendations. The majority of the cases reviewed in this audit were approved in our previous eligibility system (PACMIS). From March 2010 through May 2010, ESD converted the Child Care cases into eREP, our new eligibility system. Some of the findings from previous years identified again in this audit have been corrected with the implementation of eREP, which is a rules based system. As a result of this conversion, all Child Care procedures have been updated. The review and updating of our procedures along with the eREP rules based system will increase our accuracy in the next audit.

The 2010 Child Care audit findings were reviewed with the CBT supervisors, ESD Child Care Program Specialists, Operations and Program Managers on October 25, 2010. The supervisors will discuss the findings in their team meetings. Customer education and worker training will continue to be addressed.

- *We will continue to build the supervisors expertise in eREP to improve our accuracy.*
- *We will offer Just-In-Time training for workers who determine eligibility for the Child Care program on specific error prone areas identified by Program Review Team edits.*

To ensure communication issues between employment counselors and eligibility specialists continue to be clear and effective, we will meet on a regular basis with Employment Counselor Program Specialists to discuss any areas of concern, and clarify the communication pathway between staff who approve Child Care for training and TANF customers.

Contact Person: Lynette Rasmussen, Director, Office of Child Care, (801) 468-0042
Anticipated Correction Date: Ongoing through June 2011

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10-46. **INTERNAL CONTROL WEAKNESSES AND NONCOMPLIANCE**
(Utah Department of Workforce Services)

CFDA Number and Title: **93.558 Temporary Assistance for Needy Families (TANF)**
Federal Award Numbers: **G-0702UTTANF, G-0802UTTANF, G-0902UTTANF**
Questioned Costs: **$1,784**
Pass-through Entity: N/A

We tested expenditures of the Temporary Assistance for Needy Families (TANF) Program at the Department of Workforce Services (DWS) by reviewing the case files for a sample of 60 TANF payments, totaling $50,445 from a population of $46,008,415. Of the TANF payments tested, we identified $313 (.62%) in questioned costs. In addition, we are also questioning payments in fiscal year 2010 related to the sample payments totaling $1,471. The total of all questioned costs is $1,784.

a. Inadequate Follow-up on Fleeing Felon Status

For 4 cases, the clients did not complete the fleeing felon question on the initial TANF application and the eligibility workers either did not follow up on those questions or did not do so in a timely manner. According to the Federal Compliance Supplement TANF eligibility requirements, a TANF recipient may not be 1) fleeing to avoid prosecution, or custody or confinement after conviction, for a felony or attempted felony, or 2) violating a condition of probation or parole imposed. The status of case members in these cases was addressed in a review, a subsequent application for other benefits, or by subsequent contact with the household; therefore, we have not questioned any costs related to these cases.

b. Inaccurate and Incomplete Case Information

For 3 cases, DWS records did not agree with source documentation or source documentation was never received as follows:

1) For 1 case, the child's name on the records of the DWS system did not agree with the birth certificate or any other identification presented. Because this was a recording error only, we have not questioned any costs.

2) For 1 case, the identity of the child included in the household and the relationship to the head of household was never verified. Policy 720-1 of the DWS Eligibility Manual requires that the identity and relationship of household members be verified

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and the Manual contains acceptable forms of verifications. Because the child in this case was the only qualifying child included in the household, we have questioned all benefits paid in these cases during fiscal year 2010, totaling $1,496.

3) For 1 case, the Social Security Number (SSN) of the head of household was not successfully verified. If an SSN is not verified, duplicate payments may be possible as a customer may apply under more than one name and/or SSN and bypass system controls. Because this customer appears to be eligible for TANF benefits in all other respects, we have not questioned any costs for this case.

c. Income Not Properly Included in the Calculation of the Benefit Payment

For 1 case, DWS did not include the client's income in the calculation of the client's monthly benefit payment, as required by the DWS Eligibility Manual section 610-2 and 425. In this case, an underpayment occurred; therefore, we have not questioned any costs.

d. Lack of Documentation Regarding Unearned Income Used in Calculation of Benefit Payment

For 1 case, an amount of unearned income was used in calculating the benefit payment; however, no documentation of how that amount was arrived at could be found in the case file. All documents or estimates used in connection with a case should be stored in the case file for future reference. Because the lack of documentation of includable unearned income in this case most likely resulted in an underpayment, we have not questioned any costs associated with this case.

e. Noncompliance with the Income Eligibility and Verification System (IEVS) Requirement

For 1 case, DWS eligibility specialists did not use the available Income Eligibility and Verification System (IEVS) database within a reasonable time following the receipt of the application for assistance. In accordance with section 1137 of the Social Security Act, each State shall participate in the IEVS and is required to verify specific information for all applicants at the first opportunity following receipt of the application. The IEVS database was subsequently used and found no evidence to contradict eligibility for TANF benefits; therefore, we have not questioned any costs related to this case.

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f. Benefits Provided to Ineligible Individuals

For 1 case, the household received TANF benefits at the same time they received foster care maintenance payments for the only qualifying child in the household. Per section 221-3 of the DWS Eligibility Manual, children cannot receive TANF benefits if the household is receiving foster care maintenance payments for that same month. Benefits received from other assistance programs should be monitored to ensure that only eligible households are receiving TANF benefits to prevent overpayments and potential questioned costs. We have questioned the benefits paid to the household in the benefit-overlapping month, totaling $288.

To ensure proper payments to eligible individuals, DWS should obtain and document complete and accurate case information. Failure to do this may result in improper payments and subsequent questioned costs.

Recommendation:

We recommend that DWS implement adequate internal controls to effectively administer TANF program benefits in compliance with all applicable laws, compliance requirements, and established policies and procedures.

DWS' Response:

We concur with the findings and recommendations. The majority of the cases reviewed in this audit were approved in our previous eligibility system (PACMIS). From March 2010 through May 2010, ESD converted the TANF cases into eREP, our new eligibility system. Some of the findings from previous years identified again in this audit have been corrected with the implementation of eREP, which is a rules based system. As a result of this conversion, all TANF (FEP) procedures have been updated. The review and updating of our procedures along with the eREP rules based system will increase our accuracy in the next audit.

The 2010 TANF audit findings were reviewed with the CBT supervisors, ESD TANF Program Specialists, Operations and Program Managers on October 25, 2010. The supervisors will discuss the findings in their team meetings. Customer education and worker training will continue to be addressed.

- *We will continue to build the supervisors expertise in eREP to improve our accuracy.*

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- *We will offer Just-In-Time training for workers who determine eligibility for the TANF program on specific error prone areas identified by Program Review Team edits.*
- *We will be working with the Division of Children and Family Services to strengthen the communication regarding their Foster Care/Kinship Care program in relation to eligibility for the TANF program.*
- *The eREP eligibility system has been updated to require eligibility staff to address the Fleeing Felon question at application and review as part of their entry of customer information.*

To ensure communication issues between employment counselors and eligibility specialists continue to be clear and effective, we will meet on a regular basis with Employment Counselor Program Specialists to discuss any areas of concern.

Contact Person: Debbie Herr, Associate Director, (801) 526-9831
Anticipated Correction Date: Ongoing through June 2011

10-47. **ACF-199/ACF-209 REPORTING ERRORS**
(Utah Department of Workforce Services)

CFDA Number and Title: **93.558 Temporary Assistance for Needy Families (TANF)**
Federal Award Numbers: **G-0702UTTANF, G-0802UTTANF, G-0902UTTANF**
Questioned Costs: N/A
Pass-through Entity: N/A

While performing testwork on the TANF ACF-199 and ACF-209 reports at the Department of Workforce Services (DWS), we noted the following:

a. Case Incorrectly Reported as Not Exempt From Federal Time Limit (ACF-199 Report)

One of the 5 ACF-199 cases tested for accurate case data was incorrectly coded as not exempt from the federal time limit (line 28 of the ACF-199 report) for the October – December 2009 quarter. Certain restrictions limit the length of time TANF assistance may be provided. However, per the DWS Eligibility Manual, Section 281-2, families are exempt from the State's 36-month time limit if assistance is provided to a specified relative and that relative is not included in the family assistance unit. In addition, DWS has interpreted the language from 45CFR Part 264.1 (a)(1) to mean that if a case does not

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have an adult head-of-household, the case is not subject to the federal 60-month time limit. This case was a child-only case and, therefore, the family is exempt from the applicable time limits.

b. Case Reported on the ACF-209 Report That Should Have Been Reported on the ACF-199 Report

One of the 5 cases tested for accurate case data was incorrectly reported as a state-funded case for the October – December 2009 quarter. This error occurred because the criteria pulling the information from the databases did not recognize that although the head-of-household was a legal resident, the household was eligible to receive federal TANF assistance. Thus, this case was federally-funded and, therefore, should have been included on the ACF-199 report, which reports data of federally-funded cases, rather than the ACF-209 report, which reports data for state-funded cases.

c. Discrepancy Between Case File Participation Hours and Reported Participation Hours (Repeat Finding)

For 4 of the 40 cases tested to ensure accurate participation reporting, we noted discrepancies between the hours of participation reported on the ACF-199/ACF-209 reports for the quarter ended December 31, 2009 and the hours of actual participation contained in the case files. The discrepancy for 1 of the cases resulted from a system error which incorrectly calculated the average number of excused hours for the case. The discrepancies for the other 3 cases involved issues in which the reported participation hours did not match supporting documentation in the case file. The State is required to maintain adequate documentation, verification, and internal control procedures to ensure the accuracy of the data used in calculating work participation rates. These errors in reporting participation hours ranged from an understatement of 4 hours to an overstatement of 1 hour each month during the quarter ended December 31, 2009. In 2 cases, we were unable to determine the extent of overstatement because of a lack of documentation of actual participation hours.

d. Report Filed Untimely

The ACF-199/ACF-209 report for the quarter ended March 30, 2010 was filed outside of the 45-day submission deadline. All ACF-199/ACF-209 reports are required to be filed within 45 days after the quarter end of the applicable quarter.

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Reports should be accurate, agree to underlying documentation, comply with established policies, and be filed within the appropriate timeframes.

Recommendation:

We recommend that DWS establish or strengthen existing controls and edits over reporting to ensure reports are prepared accurately and submitted timely.

DWS' Response:

We concur with the findings and recommendations. See additional response information for each sub issue:

a. *Case Incorrectly Reported as Not Exempt From Federal Time Limit (ACF-199 Report): The primary individual on the referenced case was a specified relative and the grant was issued only for the child on the case. All other time-limit elements were coded correctly showing that zero (0) months counted against the time-limit and the current months were exempt from the time-limit as well. Therefore, the case should have been coded as '02' to indicate the Federal TANF time-limit exempt status. This record will be corrected and re-submitted into the federal reporting system by December 31, 2010.*

b. *Case Reported on the ACF-209 Report That Should Have Been Reported on the ACF-199 Report: This was a coding error that resulted in the customer being included on the incorrect report. This customer was coded incorrectly in the eligibility system as a permanent resident who had been in the country for less than 5 years during the October-December 2009 quarter. She was in fact a refugee. The error here was in her citizenship coding in the eligibility system being inconsistent with the imaged documentation. This has been corrected and the customer is currently coded as a refugee and no longer as a permanent resident. Had she been properly coded as a refugee she would have been reported on the ACF-199 report. Nevertheless, the reporting process is working correctly and this customer's funding was properly paid with TANF dollars.*

c. *Discrepancy Between Case File Participation Hours and Reported Participation Hours: Programming was added to correct this error. The data for October – December 2009 will be re-submitted prior to December 31, 2010 reflecting the correct number of hours reported for each case.*

d. *Report Filed Untimely: For the past 5+ years these files were sent to the federal office by staff from the Department of Technology Services, using an outdated system. The federal office in DC requested that all states begin using a different system; we chose a secure*

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web system. Since the procedure had always been run by a different department (DTS), none of the transition had taken place to inform MIS of neither the username/password for the submission, nor the dataset names for each file to be successfully submitted. The original submission of these files took place on May 13, 2010. We have an e-mail dated May 13, 2010 to our federal partner in DC notifying them that the files were submitted. This was the first time the submission took place over a web server and we were unaware that the federal office did not receive the files until June 1, 2010. After unsuccessfully trying to re-submit the files a number of other times, MIS received direct assistance from the federal office with regard to file names and specific record length and size requirements, etc. After double-checking all of those elements, MIS re-submitted the files on June 9, 2010. All procedures are now in place for the files to be submitted timely and no reports have subsequently been submitted later than the due date.

Contact Person: Bettina Smith, MIS Senior Business Analyst, (801) 526-9489
Anticipated Correction Date: December 31, 2010

10-48. **ACF-204 REPORTING ERRORS**
(Utah Department of Workforce Services)

CFDA Number and Title: **93.558 Temporary Assistance for Needy Families (TANF)**
Federal Award Numbers: **G-0702UTTANF, G-0802UTTANF, G-0902UTTANF**
Questioned Costs: N/A
Pass-through Entity: N/A

While performing testwork on the TANF ACF-204 (the annual report), we noted the following:

a. Amounts Did Not Agree to Supporting Documentation

For 3 (BSA-SFF, CASA, Humanitarian Center) (15.7%) of the 19 programs described on the ACF-204, the amount of Total Program Expenditures in FY 1995 (line 11) did not agree to the consultant's supporting documentation. Expenditures were underreported by a range of $44,481 to $2,174,723.

b. Lack of Supporting Documentation

For 1 (Juvenile Justice) (5.3%) of the 19 programs described on the report, DWS was unable to provide adequate supporting documentation regarding how they derived the total number of families served (line 8).

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Reports should be accurate and agree to underlying documentation in order to comply with federal regulations regarding the submission of this report.

Recommendation:

We recommend that the Department of Workforce Services (DWS) establish controls to ensure reports are prepared accurately and agree to supporting documentation.

DWS' Response:

DWS acknowledges the need to establish better controls in the preparation of these reports and has already implemented additional controls. In the case of finding 8.a, DWS pulled the 1995 expenditure from a subtotal rather than the total on the source document. One note is that this erroneous reporting of 1995 expenditures occurred only on the ACF-204 report and did not impact the MOE amounts reported on the financial report, the ACF-196.

In the case of finding 8.b, DWS could not locate the supporting documentation from which the number of families served was reported. In all likelihood, the number was taken from a preliminary document that was discarded.

Both program and financial staff have been instructed on the necessity of maintaining documentation for both the program and financial data submitted on federal reports. Finance will have a cross check of each entry by a separate financial manager to ensure accuracy. Additionally, hard copies of all support documentation will be maintained by both financial and program staff for every entry appearing on the ACF-204 report.

Contact Person: Jeff LeSueur, Financial Manager, (801) 526-4362
Anticipated Correction Date: November 15, 2010

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10-49. **NONCOMPLIANCE WITH CHILD SUPPORT NON-COOPERATION REDUCTION IN BENEFIT REQUIREMENTS**
(Utah Department of Workforce Services)

CFDA Number and Title: **93.558 Temporary Assistance for Needy Families (TANF)**
Federal Award Numbers: **G-0702UTTANF, G-0802UTTANF, G-0902UTTANF**
Questioned Costs: **$2,304**
Pass-through Entity: N/A

The Department of Workforce Services (DWS) uses an official, two-phase problem solving process to review a recipient's participation in child support (including cooperation in establishing paternity or in establishing, modifying, or enforcing a support order with respect to their child), encourage future participation, and ensure the recipient is aware of consequences of non-participation. This process is outlined in the DWS Employment and Business Services Manual, Section 825-2. If a recipient is considered to be non-cooperative, per federal Compliance Supplement, section N, DWS " (1) must deduct an amount equal to not less than 25% from the TANF assistance that would otherwise be provided to the family of the individual, and (2) may deny the family any TANF assistance." We tested a sample of 40 cases to ensure that DWS took appropriate action on the non-cooperation notices received from the Office of Recovery Services (ORS) and noted the following issues for 8 (20%) of the 40 cases:

a. Untimely Problem Solving Process

For 3 cases, DWS did not start the formal problem solving process within a reasonable time following the receipt of the non-cooperation notice. We are questioning 25% of benefits issued to these recipients for the months in which problem solving could and should have taken place until the time when they were considered to be cooperating or until the case was closed, totaling $1,101.

b. Problem Solving Did Not Address Non-cooperation with ORS

For 3 cases, the problem solving process did not address non-cooperation with ORS. Not addressing all participation issues during problem solving may lead to incorrect conclusions regarding the recipient's participation and may result in overpayments in benefits and questioned costs. Two of the 3 cases were subsequently closed for other reasons; therefore, we have not questioned any costs related to those cases. For the remaining case, we have questioned 25% of benefits issued to this recipient for the months in which problem solving could and should have taken place until the time the case was closed totaling $200.

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c. Non-cooperation Not Addressed

For 2 cases, non-cooperation with ORS was never addressed by DWS workers. We are questioning 25% of benefits issued to these recipients for the months in which problem solving could and should have been taking place until the time when they were considered to be cooperating or until the case was closed totaling $1,003.

Not following the non-cooperation problem solving procedures in a timely manner may result in overpayment of benefits and questioned costs.

Recommendation:

We recommend that DWS establish or strengthen existing controls to ensure that non-cooperation notices are appropriately addressed in a timely manner in order to comply with applicable regulations.

DWS' Response:

We concur with the findings and recommendations. A department-wide update in February 2010 was shared with all TANF affiliated Employment Counseling staff stating the employment counselor will now receive a direct task from ORS to UWORKS that notifies them of ORS noncooperation or if a sanction has been released. Also, if an eligibility worker receives a task from ORS that an undocumented customer is not participating, a referral will be sent through the appropriate UWORKS transfer clerk.

Starting October 27, 2010, a question has been added to DWS edit processes and is currently in place to regulate this issue. If an employment counselor misses moving a customer into problem solving within two calendar weeks of receiving an ORS non-cooperation task, the PRT editor will contact the employment counselor to notify them and add it as an error to the case edit that must be corrected. Starting September 13, 2010, reviews on FEP cases are done more timely to ensure accuracy. PRT edits are held closer to the actual change which allows for timely correction of mistakes in order to quickly correct and resolve.

Individual staff members will receive one-on-one training by November 15, 2010 related to these mistakes to avoid repetition of these errors.

Contact Person: Helen Thatcher, TANF Program Manager, (801) 526-4370
Anticipated Correction Date: December 20, 2010

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10-50. **NATIONAL STABILIZATION PROGRAM ERRORS**
(Department of Community and Culture)

CFDA Number and Title: **14.228 Community Development Block Grant**
Federal Award Number: **B-08-DN-49-0001**
Questioned Costs: $0
Pass-through Entity: N/A

The Department of Community and Culture currently administers the Community Development Block Grant (CDBG) National Stabilization Program (NSP) through the Utah Center for Affordable Housing (UCAH), a subrecipient. Payments are made to UCAH through an escrow account held with the Utah State Treasurer. At the inception of the escrow account in August 2009, the Department drew down $1 million of NSP funds and deposited these funds in the escrow account. This draw was made with the intent of supplying UCAH with sufficient funds for future earnest money and closing costs, but the funds were not tied to specific future expenses of UCAH; therefore, the draw did not meet the criteria of being an allowable advance per federal regulations (24 CFR 85.21). The funds were eventually expended by UCAH; therefore, we have not questioned these costs. This error occurred because the Department was unfamiliar with applicable regulations.

We further noted that the transfers of funds into the escrow account were not recorded properly in FINET (the State's general ledger). While the initial receipt of funds from the U.S. Department of Housing and Urban Development (HUD) was properly recorded as federal revenue, when the funds were transferred to the escrow account, the federal revenue (totaling $8,918,000 for State fiscal year 2010) was reversed, showing a net federal revenue of zero. Additionally, no expenditures were recorded for the payments of $8,918,000 made to the escrow account. Subsequent to our testwork, the Department recorded entries in FINET to correct this error. This error occurred when the Department established an escrow account held by the Utah State Treasurer without understanding how the associated accounting entries would impact the State's general ledger.

Drawing down funds early could affect future funding and result in sanctions by HUD. Additionally, not recording revenues and expenses correctly could cause the State of Utah's financial statements to be materially misstated, potentially misleading a financial statement user.

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Recommendation:

We recommend that the Department ensure advances coincide with the specific scheduled disbursement of funds by UCAH and that all transactions are recorded properly in the State's general ledger.

Department's Response:

The objective of setting up an escrow account was so that funds would be available in a timely and safe manner based on recommendations from the Office of the State Treasurer. We have changed our procedure to require a signed purchase agreement for a specific property or actual expenses incurred for rehabilitation activities before funds are drawn and transferred to the escrow account.

Contact Person: Keith Heaton, Program Manager, (801) 538-8732
Anticipated Correction Date: October 10, 2010

We concur that a more detailed discussion of options provided by the Treasurer's Office would have proved beneficial. Follow-up discussions have clarified the entries and this issue is resolved.

Contact Person: David Fleischer, Program Accountant, (801) 538-8673
Anticipated Completion Date: Completed

10-51. NONCOMPLIANCE WITH MATCHING AND EARMARKING REQUIREMENTS
(Department of Community and Culture)

CFDA Number and Title: **14.228 Community Development Block Grant**
Federal Award Numbers: **B-04-DC-49-0001, B-05-DC-49-0001, B-06-DC-49-0001, B-07-DC-49-0001**
Questioned Costs: **$119,466**
Pass-through Entity: N/A

We reviewed the Department of Community and Culture's administrative expenditures for CDBG funds for the 2004 through 2007 award years to determine compliance with matching and earmarking requirements. We noted that for the 2004 award year the Department spent $8,628 more than the allowed maximum for CDBG State administrative costs. In addition, the Department undermatched CDBG State administrative costs by $67,360, $25,520, $7,538,

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and $10,420 for award years 2004, 2005, 2006, and 2007, respectively. Therefore, we have questioned these costs totaling $119,466. Federal regulations (24 CRF 570.489(a)(1)) require the State to match funds used for administrative costs beyond the first $100,000 on a one-to-one basis. These errors occurred due to a misinterpretation of the federal matching requirements by the program and accounting staff. Continuation of these types of errors could affect future funding and result in sanctions by HUD.

Recommendation:

We recommend that the Department review federal matching and earmarking requirements to ensure compliance with those requirements.

Department's Response:

Reading 24 CFR 570.489 pertaining to this requirement, it is difficult to understand the wording in the CFR, and varying interpretations exist.

Since we are a state government agency, we went on the state fiscal year basis to match the federal funds. However, according to the auditors' interpretation, we are to match against the award based on when we begin using the award regardless of the timing of the state fiscal year.

Please note that we have requested HUD change our program year to coincide with the state fiscal year. Additionally, we will match on a monthly basis matching the timing to the award.

Contact Person: Keith Heaton, Program Manager, (801) 538-8732
Anticipated Correction Date: October 10, 2010

10-52. **ERRORS IN PREPARATION OF THE SECTION 3 REPORT FOR CDBG**
(Department of Community and Culture)

CFDA Number and Title: **14.228 Community Development Block Grant**
Federal Award Number: **B-08-DC-49-0001**
Questioned Costs: $0
Pass-through Entity: N/A

The efforts of the Department of Community and Culture and its contractors to provide economic opportunities for low-income persons (per federal regulations 24 CFR Part 135) are

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to be reported annually on the Section 3 Summary Report. However, the Department does not have adequate internal control to ensure the data on the Section 3 Report is accurately collected and reported. We tested the 2008 grant year Section 3 Report and noted the following:

a. The Department's standard CDBG contracts do not include a requirement for contractors to provide the necessary Section 3 information, nor does the Department have any procedures in place to request that this information be reported.

b. Section 3 reporting is triggered when a subrecipient receives more than $200,000 in Community Planning and Development funding during the reporting year. However, the Department does not have procedures in place to determine the total amount of Community Planning and Development funding received by subrecipients and, therefore, cannot adequately determine which contracts should be reported.

In addition, although the Department's standard CDBG contracts contain a clause requiring the contractor to comply with Section 3 requirements, the clause does not include all the necessary components as outlined in the required "Section 3 clause" in 24 CFR 135.38. Not complying with requirements of Section 3 may result in sanctions, including a limited or denied participation in HUD programs.

Recommendation:

We recommend that the Department implement controls to ensure that the data required for the Section 3 Summary Report is accurately collected and reported. In addition, we recommend that the Department amend CDBG contracts to include all necessary components of the Section 3 requirements.

Department's Response:

It is worth noting that Congress is working with HUD to re-write the Section 3 legislation and the State CDBG program is involved in a task force representing state community development agencies.

a. CFR 135.32 f states "The State must inform units of local government to whom funds are distributed of the requirements of this part; assist local governments and their contractors in meeting the requirements and objectives of this part and monitor the performance of local governments with respect to other objectives and requirements of this part."

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CDBG staff train each and every grantee on the requirements of section 3 then review those requirements with the grantee and their contractors during the mandatory pre-construction conference. The state staff then conduct monitoring reviews and collect data during the preparation of the state annual section 3 report.

b. The State CDBG program believes it is in compliance with the reporting requirements per CFR 135.90 in submitting our annual report and in monitoring the performance of local governments. The above procedures will be better documented by state staff to reflect compliance with CFR 135.

Contact Person: Keith Heaton, Program Manager, (801) 538-8732
Anticipated Correction Date: October 10, 2010

10-53. **PERFORMANCE EVALUATION REPORT ERRORS**
(Department of Community and Culture)

CFDA Number and Title: **14.228 Community Development Block Grant**
Federal Award Numbers: **B-04-DC-49-0001, B-05-DC-49-0001, B-06-DC-49-0001, B-07-DC-49-0001**
Questioned Costs: $0
Pass-through Entity: N/A

We reviewed the Department of Community and Culture's CDBG Performance Evaluation Report for the reporting period ending March 31, 2009, which includes reporting for federal fiscal year 2004 through federal fiscal year 2008 award years. We noted the following errors:

a. The amounts drawn down were reported incorrectly as follows:

Award Year	(Under)/Over Reported
B-04	$ 716,656
B-05	$ (70,925)
B-06	$ (100,863)
B-07	$ 852,983
B-08	$ 2,260,869

b. We could not determine if the amounts reported as program income were accurate. Funds received by the program are recorded in both the State's general ledger (FINET) and IDIS (HUD's federal grant reporting system). However, neither FINET nor IDIS

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differentiate between program income, re-captured funds, or loan repayments, nor do they code the year to which the funds apply. Therefore, we were unable to agree the amount of $1.9 million in program income reported in the Performance Evaluation Report to FINET or IDIS. We noted approximately $2.4 million in revenue received in FINET during federal fiscal years 2004 – 2008, for a possible reported understatement of approximately $500,000 for all award years reported.

c. For award year 2006, the Department reported in IDIS the total amount *expended* on local CDBG administration instead of the total amount *obligated,* resulting in an understatement of $7,005.

d. For award year 2008, the Department understated the amount reported as local administration by $107,000. This is composed of an unknown difference of $5,000 and the miscoding of a project which had $112,000 in administration but was recorded in error in WebGrants as grant funds instead of administrative funds.

These errors occurred because of a misinterpretation of grant program reporting requirements by the program staff. Continuation of these types of errors could affect future funding and result in sanctions by HUD.

Recommendation:

We recommend that the Department review federal reporting requirements to ensure that the Performance Evaluation Report is completed accurately.

Department's Response:

a. There are inherent problems with the PER report of which HUD is aware. To point out but two: 1) The PER is a point in time report and 2) HUD draws and records expenditures on a FIFO basis yet the PER asks for a report based on expenditures for each program year. Regardless of these limitations the state CDBG staff can account for all funds. HUD is in the process of implementing a new reporting system and the Utah State CDBG program has been one of a few states to beta test the new system. To hopefully resolve the above issues we have requested a change in our federal program year so that it matches the state fiscal year and we will reconcile PER data to FINET on June 30 of each year. There are also differing interpretations from HUD staff on the definitions of program income and how and where it is reported. In working with current HUD staff and the state auditor the state staff has reached consensus on definitions of

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program income, obligations and expenditures. The compilation of the above should greatly improve the accuracy of the PER report.

b. *Because IDIS does not differentiate the differing types of program income it is agreed that determining whether or not there is an error is impossible. Furthermore, the concerns expressed in the finding seem to be based on the fact that program income can be reported either from the year it was generated or the year it was expended. On 6/2/09 when the obligated amount was reported to admin (on the PER) the $5,000 was committed to Contract #08-2447. On 6/15/09 this contract was terminated and the funds were reallocated to 2010 contracts. When checking the admin versus grant amounts for the auditor a year later, it was June 2010 and that is why the $5,000 didn't show up because these dollars were then obligated to a 2010 contract as grant funds. The important fact is that all funds are accounted for.*

c. *The audit report is correct in stating an error. An incorrect figure was picked up from the wrong column and has now been corrected.*

d. *An entry error was made in our WebGrants system and has been corrected; please note, however, that the information was always correct in the official HUD IDIS system.*

Contact Person: Keith Heaton, Program Manager, (801) 538-8732
Anticipated Correction Date: October 10, 2010

10-54. **ARRA NONCOMPLIANCE**
(Department of Community and Culture)

CFDA Number and Title: **14.228 Community Development Block Grant – ARRA**
Federal Award Numbers: **B-09-DY-49-0001**
Questioned Costs: $0
Pass-through Entity: N/A

The two ARRA-funded CDBG subrecipient contracts totaling $1.6 million did not contain the following elements required by federal regulations:

a. A certification that the contractor was registered in the Central Contractor Registration database as required by 2 CFR 176.50(c).

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b. The amount of ARRA funds specifically identified in the contract (or that the entire contract was ARRA) as required by 2 CFR 176.210(c).

c. The requirement for the subrecipient to separately identify the ARRA funds in their SEFA and SF-SAC, as applicable, as required by 2 CFR 176.210(d).

In addition, the Department of Community and Culture did not verify that the contractor was registered in the Central Contractor Registration database or that the subrecipient complied with the ARRA Buy American provisions as required by 2 CFR 176.60. Failure to comply with ARRA provisions could result in questioned costs or other sanctions.

Recommendation:

We recommend that the Department develop policies and procedures to adequately ensure compliance with ARRA award provisions.

Department's Response:

a. The CDBG-R certifications provided on HUD's website were used as part of the CDBG-R contracts. These certifications included compliance with ARRA regulations (See Contract Certification #15). We have verified that all CDBG-R contractors have DUNS numbers and are registered in the Central Contractor Registration database.

b. The two projects monitored were 100% ARRA funded. The amount of the grant was disclosed on the first page of the contract as well as in the budget. The fact that the contract was exclusively an ARRA funded contract was covered in Attachment E - Certifications. On the top of this page it states that "In order to meet the specific requirements of the Community Development Block Grant Program funding under the American Recovery and Reinvestment Act of 2009 (Recovery Act), the following certifications must be completed by every Grantee." Per HUD instructions separate contracts were issued for CDBG-R funds independent of other funding. We issued sole source funded contracts for CDBG-R and now have a separate form signed by the city to acknowledge that CDBG-R funding is used. Future CDBG-R contracts will clearly state on the title page that they are ARRA funded.

c. We have verified that the subrecipients that completed their CDBG-R projects did comply with SEFA and SF-SAC. For the project that has recently started we have received written acknowledgment from the city that they will comply and we will monitor at the end of the project to verify that they did comply.

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Contact Person: Keith Heaton, Program Manager, (801) 538-8732
Anticipated Correction Date: October 10, 2010

10-55. **FAILURE TO PROVIDE FEDERAL AWARD INFORMATION TO SUBRECIPIENTS**
(Utah Department of Community and Culture)

CFDA Number and Title: **14.239 HOME Investment Partnership Program**
Federal Award Numbers: **various**
Questioned Costs: N/A
Pass-through Entity: N/A

For fiscal year 2010, we reviewed eight contracts with HOME grant subrecipients and noted that none of the contracts provided federal award information to the subrecipients. Per 31 USC 7502(f)(2)(A), "Each pass-through entity shall provide such subrecipient the program names (and any identifying numbers) from which such assistance is derived." The Department of Community and Culture was not aware of this requirement. Failure to disclose federal award information to subrecipients could result in subrecipient noncompliance with grant requirements.

Recommendation:

We recommend that the Department implement controls to ensure that federal award information is included in all contracts with subrecipients.

Department's Response:

The staff was not aware that this information was required on federal contracts. The division has implemented a policy that will ensure the federal award information is included on each federal HOME contract. The housing contract administrator will enter the federal award number, CFDA number and program name (HOME Investment Partnership Program) in the appropriate places on each federal HOME contract. Review, approval and signatures are required by the program manager, contract officer, budget and accounting officer and division director who will ensure the correct information pertaining to the federal award is entered into each federal contract.

Contact Person: Shelli Goble, Associate Director of Housing, (801) 538-8653
Anticipated Correction Date: Completed

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10-56. **INTERNAL CONTROL WEAKNESSES AND NONCOMPLIANCE**
(Utah Department of Workforce Services)

CFDA Numbers and Titles: **1) 17.258 WIA Adult Program**
2) 17.259 WIA Youth Activities
3) 17.260 WIA Dislocated Workers
Federal Award Numbers: **various**
Questioned Costs: **1) $8,626 2) $37,206 3) $11,910**
Pass-through Entity: N/A

We tested benefit expenditures of the Workforce Investment Act (WIA) at the Department of Workforce Services (DWS) by selecting a sample of 40 benefit payments from 39 cases, totaling $46,311, from a population of approximately $8,894 million. Of the WIA benefit payments tested, we questioned a total of $10,557 (22.8%). We also questioned additional payments made in State fiscal years 2009, 2010, and 2011 related to the sample cases tested totaling $10,202, $36,861, and $122, respectively. The total of all questioned costs is $57,742. We noted at least one error in 27 (69.2%) of the 39 sample cases tested; certain cases had multiple errors.

a. Participants Not Eligible

For 8 cases, the participants did not meet applicable eligibility requirements, as follows:

1) For 3 cases, participants' income exceeded income eligibility guidelines established by DWS.
2) For 2 cases, WIA Youth eligibility barriers were not properly verified in accordance with the DWS Workforce Development Division Policy Manual (WDDPM) §745.
3) For 1 case, the WIA Youth participant did not meet the minimum age requirement at eligibility in accordance with WDDPM §720-3 and the applicable State Plan.
4) For 1 case, the WIA Dislocated Worker participant did not meet the criteria of a dislocated worker as defined by WDDPM §750 and 29 USC 2801(9). In addition, the case record did not contain acceptable verification documents to show that the participant was a United States citizen or an employment-eligible non-citizen in accordance with WDDPM §720-1.
5) For 1 case, the participant's case record did not contain acceptable verification documents to establish the participant's identity in accordance with WDDPM §720-2.

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Because the participants did not meet applicable eligibility requirements, we have questioned all costs associated with these cases, totaling $31,756.

b. Family Composition and Income Not Verified

1) For 1 case, the employment counselor did not clearly document the participant's family composition. Per WDDPM §720-5A, family size must be determined and verified if family income is used to determine low income status. Because the family composition was not clearly documented, we were unable to determine whether the participant's family income exceeded the applicable income eligibility guidelines established by DWS. Therefore, we have questioned all costs associated with this case, totaling $10,589.

2) For 1 case, the employment counselor did not verify all of the participant's includable gross income in accordance with WDDPM §720-5A which states that all income used to determine eligibility must be verified. We were able to determine that the participant was still eligible; therefore, we have not questioned any costs associated with this error.

c. Lack of Reconciliation to Determine Whether WIA Funds were Expended for Allowable Activities

For 1 case, the employment counselor did not obtain and reconcile receipts for purchases made by the participant using WIA funds to verify allowable expenditures in accordance with WDDPM §910. As a result, we were unable to determine whether the WIA funds were expended for allowable activities. We did not question any costs associated with this error because all WIA funds expended on behalf of this participant were questioned in part a. above.

d. Evidence of Financial Aid Status Not Obtained

For 1 case, the employment counselor did not obtain evidence of the participant's financial aid status in a timely manner in accordance with WDDPM §710-4. In addition, it does not appear that the employment counselor considered whether the participant was eligible to receive educational assistance through the GI Bill. We did not question any costs for this error because all WIA funds expended on behalf of this participant were questioned in part f. below.

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e. Inappropriate Use of Supportive Services Funds

For 1 case, WIA supportive services funds for out-of-area job search services and relocation services were expended inappropriately. The error occurred for several reasons. First, a financial needs assessment was not completed for the participant. Per WDDPM §1250, employment counselors determine "appropriateness and need for Supportive Services...through a detailed financial needs assessment which occurs with the initial assessment and when issuing future funds." Employment counselors then "estimate and obligate funds based on the participant's financial need" (WDDPM §900). WIA funds are used to cover unmet need and WIA funding is not to be provided when the same support is available through other resources, including personal or family financial resources (WDDPM §1250). Next, job search and relocation services were provided to the participant while the participant was still employed, were not arranged for in advance, and some of the participant's interview dates and locations were not verified by the employment counselor (WDDPM §§1250-2, 1250-3). Finally, the employment counselor issued the job search and relocation supportive services funds without obtaining supervisory approval required by WDDPM §900, and did not obtain and reconcile receipts for some of the job search-related purchases made by the participant using WIA funds to verify allowable expenditures in accordance with WDDPM §910. Because a financial needs assessment never occurred for this participant, we could not determine whether a need for WIA funding existed for this participant; therefore, we have questioned all costs associated with this case, totaling $3,291.

f. Participant Not Qualified to Complete Training

For 3 cases, the participant's financial resources do not appear to be sufficient to pay training costs not covered by WIA funding. Employment counselors use the financial needs assessment process for participants enrolled in training services to determine whether the participant has adequate financing to complete the training program selected (WDDPM §710-4). The errors occurred for 2 of the 3 cases because the financial needs assessment was not completed by the employment counselor. For the remaining case, the employment counselor completed a financial needs assessment but did not document how the customer would pay the balance of the training costs not covered by WIA funding. Because these participants do not have adequate financing to complete the training, they do not qualify for WIA funding and we have questioned all WIA funds expended for training on behalf of 2 of the 3 participants, totaling $7,132. We did not question any costs expended on behalf of the remaining participant because all WIA funds expended on behalf of this participant were questioned in part a. above.

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g. Financial Need Not Clearly Defined

The WDDPM does not clearly define what constitutes a financial need. As a result, for 4 cases, the participants' monthly household resources exceeded monthly expenses by amounts ranging from $319 to $1,572. Thus, it appears that available financial resources would have covered at least a portion of the participants' training expenses paid with WIA funds for each of these cases. Per WDDPM §605-3, employment counselors are to calculate all resources and expenses and use DWS funds to cover unmet need. Funding is not to be provided when the support is available through other resources, including personal or family financial resources. For 3 of the 4 cases, the employment counselor documented that the participant did not have the financial resources to pay for training without WIA assistance. Because the participants' unmet need was documented, we have not questioned any costs associated with these cases. For the remaining case, the employment counselor did not document why the participant had unmet need and there appears to be no need for WIA funding; therefore, we have questioned all costs associated with this case, totaling $3,058.

h. Incorrect Training Stipend Paid for WIA Youth Internships

For 4 cases, the employment counselor paid the incorrect stipend rate to WIA Youth participating in a Summer Youth Employment Opportunity (SYEO) or a Summer Stimulus Internship Program (SSIP). Per WDDPM §1105-2, SYEO and SSIP participants receive a training stipend which is equal to 80% of the wage for an equivalent position, but not less than the federal minimum wage. The errors occurred because employment counselors applied an increase in the federal minimum wage before it was effective when calculating the stipend rate or because the stipend payment amount was calculated using a rate which differed from the stipend rate on the applicable Worksite Learning Agreement. We have questioned the amount of WIA Youth funds which were expended above the allowable training stipend for these cases, totaling $365.

i. Inadequate Monitoring

Three cases were not adequately monitored by the employment counselor or the employment counselor did not take appropriate action as a result of identifying participants not meeting performance expectations during monitoring activities. Per WDDPM §820, employment counselors must perform activities to confirm, substantiate, document, and/or verify participant success at least once every 4 months. If the participant does not meet the performance expectations of a negotiated service activity or task in the Employment Plan, employment counselors should not continue to expend

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program dollars on service activities or tasks (WDDPM §835-7). We have not questioned any costs for these cases because we were able to determine that the participants were still eligible.

j. Lack of Documentation of Compliance with Policy

For 2 cases, employment counselors extended the Summer Stimulus Internship Program (SSIP) for WIA Youth participants beyond 4 months without obtaining supervisory approval for the extension as required by WDDPM §1105-2. We did not question any costs for one case because all WIA funds expended on behalf of the participant were questioned in part b. above. For the other case, we have questioned all WIA funds expended for the SSIP beyond the 4 month limit, totaling $1,551.

k. WIA Youth Participant Improperly Classified

For 1 case, the WIA Youth participant was determined to be a disadvantaged low-income youth, but was included in the population of youth participants who do not meet the income criterion for eligible youth. Because misclassifying this youth participant did not result in noncompliance with the earmarking requirement that a minimum of 95% of eligible participants in youth activities must meet the disadvantaged low-income criteria as defined in 29 USC 2801(25), we have not questioned any costs associated with this error.

l. Missing, Incomplete, or Late Forms

For 18 cases, certain forms required by DWS policy were either missing, incomplete, or not completed timely. However, since the completion of these forms did not affect eligibility of WIA participants, we have not questioned any costs associated with these errors.

Payments to ineligible participants, payments for unallowable purposes, and inadequate documentation result in ineligible costs being charged to the grant.

Recommendation:

We recommend that DWS implement adequate internal controls to effectively administer WIA program benefits in compliance with all applicable laws, compliance requirements, and established policies and procedures.

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DWS' Response:

We concur with the findings and recommendation. DWS is cognizant of the importance of implementing adequate internal controls to ensure WIA programs comply with applicable laws, compliance requirements, and established policies and procedures. DWS is taking a two-pronged approach to ensure compliance improvement.

First, State Program Specialists responsible for WIA programs are visiting Employment Centers throughout the state to meet with employment counselors delivering training services. They are talking with employment counselors about the importance of accurately delivering WIA funds. The agenda for these meetings includes discussion points for all errors identified in this audit. Program Specialists will complete these visits by 12/31/10.

Second, the recent reorganization of the Workforce Development Division of DWS included the establishment of the Performance Review Team (PRT). PRT reviews WIA participant cases using compliance tools designed to address the issues identified in this audit, and conducts reviews triggered by specific activities performed on participant cases in UWORKS. These triggers include activities such as completing participant eligibility, authorizing funds, etc. Catching errors as they occur should significantly decrease audit exceptions.

Contact Person: Rachael Stewart, Program Manager, (801) 526-9257
Anticipated Correction Date: June 2011

10-57. **INADEQUATE CONTROLS OVER ADVANCE TO SUBRECIPIENT**
(Utah Department of Workforce Services)

CFDA Numbers and Titles: **1) 17.258 WIA Adult Program**
2) 17.259 WIA Youth Activities
3) 17.260 WIA Dislocated Workers
Federal Award Numbers: **various**
Questioned Costs: **$239,120**
Pass-through Entity: N/A

During State fiscal year 2010, the Department of Workforce Services (DWS) contracted with a subrecipient to perform certain WIA statewide activities for the period July 1, 2009 through September 30, 2010. On August 13, 2009, DWS advanced the entire amount of the contract, $900,000, to the subrecipient. DWS did not ensure that the time elapsing between the transfer of funds and the payout of funds by the subrecipient for program purposes was minimized, as required by Circular A-102 Common Rule, codified as 29 CFR 97.21(b)-(c). The error

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occurred because WIA program personnel and management at DWS were unaware of the applicable cost management principles. Amounts expended by the subrecipient appear to be for allowable activities and for allowable costs. However, $239,120 of the $900,000 advanced to the subrecipient remained unspent at the end of the contractual period. This amount has not been returned to DWS or to the United States Department of Labor. Therefore, we have questioned these costs.

Recommendation:

We recommend that DWS comply with federal regulations by implementing internal controls to minimize the time elapsing between the transfer of federal funds from DWS to the subrecipient and the disbursement of those funds by the subrecipient for program purposes.

DWS' Response:

We concur with the finding and recommendation. Funds will not be paid in advance of services rendered or subrecipient payout unless allowed by federal regulation or rule and only if justified by program staff. The unspent amount of $239,120 was returned by the subrecipient and posted by the State on October 26, 2010. These funds will be accounted for in the December 2010 draw with DOL. DWS' Chief Budget Officer will ensure that proper cash management procedures are followed. The Chief Budget Officer will explain to new management and program staff the need to minimize the time elapsing between the transfer of funds and the payout of funds by a subrecipient.

Contact Person: Dan Schuring, Chief Budget Officer, (801) 526-4306
Anticipated Correction Date: December 31, 2010

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

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

U.S. DEPARTMENT OF TRANSPORTATION

10-58. **UNTIMELY WEEKLY CERTIFIED PAYROLLS**
(Utah Department of Transportation)

CFDA Number and Title: **20.205 Highway Planning and Construction**
Federal Award Number: **various**
Questioned Costs: N/A
Pass-through Entity: N/A

The Utah Department of Transportation (UDOT) does not have adequate procedures to ensure that contractors and subcontractors submit certified payrolls "within seven days after the regular payment date of the payroll period," as required by federal regulations (29 CFR 3.4(a)). The certified payrolls are comprised of a copy of the payroll and a statement of compliance with the Davis-Bacon Act. We reviewed 68 certified payrolls submitted by the prime contractors and subcontractors for 35 construction projects and noted that 40 (58.8%) were received on time; 26 (36.8%) were received late; and 2 (4.4%) were undeterminable because they either had no documentation at all noting when they were received or the payroll date was not documented. If the weekly certified payrolls are not submitted to UDOT in a timely manner and if a record is not kept of when they are received, UDOT cannot adequately monitor compliance with Davis-Bacon Act requirements.

Recommendation:

We recommend that UDOT comply with federal regulations by requiring contractors and subcontractors to submit certified payrolls for construction projects within seven days after the regular payment date of the payroll period. We also recommend that a record be maintained documenting when these certified payrolls are received and the pay date of the payroll.

UDOT's Response:

UDOT has developed an electronic payroll tracking system that automatically date stamps each payroll and tracks when they were submitted. Up until November 1, 2009, only the ARRA projects were required to utilize the electronic payroll program. Now any project awarded after November 1, 2009 will be required to use the electronic program. Some of the payrolls reviewed by the auditors were from projects that were not required to submit payrolls electronically. There were some contractors who elected to use the electronic program even though they were not awarded an ARRA project. It is anticipated that this system will better enable UDOT to monitor compliance with Davis-Bacon. Last year saw only 7% of payrolls submitted on time and 93% were late or had missing dates or

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

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

U.S. DEPARTMENT OF TRANSPORTATION

documentation. This year 58.8% of payrolls reviewed were submitted timely as a result of the electronic program. Thus improvement is occurring. UDOT will continue to provide training and monitor results of payroll submittals using the electronic program, to ensure compliance.

Contact Person: Denice Graham, Civil Rights Manager, (801) 965-4695
Correction Date: Program was implemented on 1 November 2009.

10-59. **FEDERAL REIMBURSEMENT OF UNAUTHORIZED COSTS**
(Utah Department of Transportation)

CFDA Number and Title: **20.205 Highway Planning and Construction**
Federal Award Number: **various**
Questioned Costs: $0
Pass-through Entity: N/A

We tested 40 Highway Planning and Construction Grant Expenditures at the Utah Department of Transportation (UDOT) and noted that for one project tested, UDOT had received federal reimbursements of $26,607 for activities that had not been federally authorized. Federal funds can be used only to reimburse costs that are for federally authorized activities (23 CFR sections 1.9, 630.106, and 630.205). The error was caused by a clerical oversight when setting up the project for federal reimbursement on the accounting system. Due to the oversight, the accounting system apportioned federal funds to all phases of the project rather than to just the authorized phase. UDOT should ensure that projects are set up correctly in the accounting system so that only authorized costs are submitted for federal reimbursement. We have not questioned any costs associated with this error since there were sufficient eligible construction costs on the project to allow the State to utilize all the federal money for this project.

Recommendation:

We recommend that UDOT improve internal controls to ensure that only authorized costs are submitted for federal reimbursement.

UDOT's Response:

UDOT concurs with the finding and has improved internal controls and processes to ensure only authorized costs are submitted for federal reimbursement. UDOT has implemented increased FINET budget controls through use of multiple FINET Funding Profiles on

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

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

U.S. DEPARTMENT OF TRANSPORTATION

program budgets. This will ensure greater control of type of funds expended under FINET program budgets. The Comptroller's Office has coordinated with Systems Planning and Finance to modify processes related to authorization of project eligible expenditures previously tied to a specific funding source under the FINET program budget model.

Contact Person: Kelly Garner, Federal Aid Manager, (801) 965-4006
Correction Date: Improved internal controls were implemented in September 2010.

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SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FOR YEARS PRIOR TO THE YEAR ENDED JUNE 30, 2010

U.S. DEPARTMENT OF AGRICULTURE

Year	Finding	Status of Finding and Questioned Costs
2008	08-17	**Finding:** Unsupported Drawdown of Federal Funds (Utah Department of Workforce Services) **Questioned Costs:** $ 961 The questioned costs of $961 were offset by USDA Food Nutrition Services in December 2009 against the final payment for the Supplemental Nutrition Assistance Program's 2008 Nutrition Education Review. **Status:** Implemented – corrective action taken.
2009	09-09	**Finding:** Internal Control Weaknesses and Noncompliance with Period of Availability Requirements (Utah Department of Agriculture and Food) **Questioned Costs:** $ 31,931 The Utah Department of Agriculture and Food has not been requested to repay questioned costs. **Status:** Partially implemented. Repeated in fiscal year 2010, see finding 10-09. **Action:** We will prepare a checklist of items to be reviewed each time a reimbursement is requested on a federal grant. This checklist will include reviewing the dates of transactions to insure that all transactions meet the criteria for inclusion. **Completion Date:** February 28, 2011 **Contact Person:** Stephen Ogilvie, Director Admin Services, (801) 538-7110
2009	09-10	**Finding:** Internal Control Weaknesses and Noncompliance with Reporting Requirements (Utah Department of Agriculture and Food) **Questioned Costs:** $ 106 The Utah Department of Agriculture and Food has not been requested to repay questioned costs. **Status:** Partially implemented. Repeated in fiscal year 2010, see finding 10-08. **Action:** While there is no indication that the September 30, 2008 report was resubmitted with the correct indirect cost rate, we are investigating whether or not the adjustment was made in subsequent reports. At this time we are not certain that did not happen. Upon our completion of the investigation we will return the $106 if we determine that it has not already been accounted for. **Completion Date:** February 28, 2011 **Contact Person:** Stephen Ogilvie, Director Admin Services, (801) 538-7110

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FOR YEARS PRIOR TO THE YEAR ENDED JUNE 30, 2010

U.S. DEPARTMENT OF AGRICULTURE (continued)

Year	Finding	Status of Finding and Questioned Costs
2009	09-11	**Finding:** Internal Control Weaknesses and Noncompliance Related to Costs Benefiting More Than One Program (Utah Department of Agriculture and Food) **Status:** Partially implemented. Repeated in fiscal year 2010, see finding 10-09. **Action:** Whenever we make purchases that benefit multiple programs we will spread the costs of those purchases among the programs affected. **Completion Date:** Policy instituted during fiscal year 2011. **Contact Person:** Stephen Ogilvie, Director Admin Services, (801) 538-7110
2009	09-12	**Finding:** Internal Control Weaknesses and Noncompliance with Matching Requirements (Utah Department of Agriculture and Food) **Questioned Costs:** $ 19,937 The Utah Department of Agriculture and Food has not been requested to repay questioned costs. **Status:** Implemented – corrective action taken.
2009	09-13	**Finding:** Improper Cost Treatment of Terminal Leave Costs (Utah Department of Agriculture and Food) **Status:** Not implemented. Repeated in fiscal year 2010, see finding 10-10. **Action:** We are still in the process of insuring that the State Auditor's office is in agreement with the indirect cost calculation and distribution submitted by the Department of Agriculture and Food to the USDA. We are working with USDA to insure that terminal leave costs are treated according to their standards. **Completion Date:** February 28, 2011 **Contact Person:** Stephen Ogilvie, Director Admin Services, (801) 538-7110

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FOR YEARS PRIOR TO THE YEAR ENDED JUNE 30, 2010

U.S. DEPARTMENT OF DEFENSE

Year	Finding	Status of Finding and Questioned Costs
2007	07-19	**Finding:** Lack of Internal Control for Suspension and Debarment Compliance (Utah National Guard) **Status:** Partially implemented. Finding is no longer considered a significant deficiency.
2009	09-14	**Finding:** Inadequate Control Over Purchasing Policy (Utah National Guard) **Status:** Implemented – corrective action taken.

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FOR YEARS PRIOR TO THE YEAR ENDED JUNE 30, 2010

U.S. DEPARTMENT OF EDUCATION

Year	Finding	Status of Finding and Questioned Costs
2008	08-19	**Finding:** Expenditures Outside the Period of Availability (College of Eastern Utah) **Questioned Costs:** $ 24,061 The College of Eastern Utah has not been requested to repay questioned costs. **Status:** Implemented – corrective action taken.
2008	08-20	**Finding:** Inadequate Review of Expenditures (College of Eastern Utah) **Questioned Costs:** $ 1,819 The College of Eastern Utah has not been requested to repay questioned costs. **Status:** Implemented – corrective action taken.
2008	08-30	**Finding:** Internal Control Weakness and Noncompliance Related to Student Financial Aid Eligibility (Southern Utah University) **Questioned Costs:** $ 5,108 Southern Utah University has not been requested to repay questioned costs. **Status:** Implemented – corrective action taken.
2009	09-15	**Finding:** Missing Certification of Effort for Employees Paid from Federal Funds (College of Eastern Utah) **Status:** Implemented – corrective action taken. Finding initially occurred in fiscal year 2008.
2009	09-16	**Finding:** Inadequate Monitoring of Available Funding Sources for State Assessment Activities (Utah State Office of Education) **Status:** Implemented – corrective action taken.

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FOR YEARS PRIOR TO THE YEAR ENDED JUNE 30, 2010

U.S. DEPARTMENT OF EDUCATION (continued)

Year	Finding	Status of Finding and Questioned Costs
2009	09-17	**Finding:** Inadequate Internal Controls Over Reporting (Utah State Office of Education) **Status:** Implemented – corrective action taken.
2009	09-18	**Finding:** Inadequate Support of Salaries and Wages Charged to Federal Programs (Utah State Office of Education and Utah State Office of Rehabilitation) **Status:** Partially implemented. Repeated in fiscal year 2010, see finding 10-17.
2009	09-19	**Finding:** Internal Control Weaknesses and Noncompliance Issues (Utah State Office of Education and Utah State Office of Rehabilitation) **Status:** Implemented – corrective action taken. Finding initially occurred in fiscal year 2008.
2009	09-20	**Finding:** Inadequate Subrecipient Monitoring (Utah State Office of Education) **Status:** Partially implemented. Finding is no longer considered a significant deficiency. **Action:** A. All schools in pre-operational year will be monitored for compliance; Board members and directors trained with accounting manual which encompasses federal funding requirements; requirement of detailed accounting of expenditures for which reimbursement is being requested. Prior training of Directors on Federal program/funding requirements (now occurring), PAR and other documentation requirements will be conducted as a training session upon receipt of CSP funding award. B. All schools with audit findings identified in Annual Financial Statements (submitted to USOE annually by all schools) suggesting lack of sufficient internal controls or other problematic findings will be asked to submit documentation of expenditures for which reimbursement is requested. This will be both prospective and retrospective. C. All schools with problematic operational history identified by USOE staff through review of Monthly Financial and Enrollment Reports and Annual Financial Reports, on the basis of short-term loans, related party or personal loans, negative asset growth, will be required to submit expenditure documentation in random fashion, such that all schools in this category receive a review of at least one reimbursement request per grant year.

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FOR YEARS PRIOR TO THE YEAR ENDED JUNE 30, 2010

U.S. DEPARTMENT OF EDUCATION (continued)

Year	Finding	Status of Finding and Questioned Costs
		D. All other schools will be notified that they will randomly be asked to submit expenditure verification at least once during the remaining two years of the grant period, in an unannounced fashion. E. All reimbursement requests will be monitored to determine compliance with federal activities allowed and unallowed requirements F. Internal audit is also monitoring charter school audits and will work with the charter school division to ensure those without single audits are monitored and evaluated. **Completion Date:** September 2010 **Contact Person:** Marlies Burns, Charter School Director, (801) 538-7517
2009	09-21	**Finding:** Noncompliance with Significantly Expanded Charter School Allocation Requirements (Utah State Office of Education) **Status:** Implemented – corrective action taken.
2009	09-22	**Finding:** Inadequate Tracking and Maintenance of Federal Equipment (Salt Lake Community College) **Status:** Implemented – corrective action taken.
2009	09-23	**Finding:** Inadequate Internal Controls and Noncompliance Related to Return of Title IV Funds (Snow College) **Questioned Costs:** $ 1,311 The questioned costs of $1,311 were returned on May 7, 2009. Snow College ran a report from the U.S. Department of Education's Return of Title IV Funds software and recalculated all of the Return of Funds for the audit period. These recalculations equaled the $1,311 of questioned costs. All of the adjustments were made and funds were returned per R2T4 guidelines. **Status:** Not implemented. Repeated in fiscal year 2010, see finding 10-25.

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FOR YEARS PRIOR TO THE YEAR ENDED JUNE 30, 2010

U.S. DEPARTMENT OF EDUCATION (continued)

Year	Finding	Status of Finding and Questioned Costs
2009	09-24	**Finding:** Inaccurate Line Items in the FISAP Report (Snow College) **Status:** Partially implemented. Repeated in fiscal year 2010, see finding 10-26. **Action:** The College continues to work with the Department of Ed and the College's Servicer to balance the Perkins areas of the FISAP. A history of 30 years of participation has the College's cumulative data out of balance with the Department of Ed's. The College is in the process of reviewing these cumulative items and re-categorizing them to match the new waiver categories. **Completion Date:** June 2011 **Contact Person:** Jack Dalene, Financial Aid Director, (435) 283-7130
2009	09-25	**Finding:** Inaccurate Line Items in the FISAP Report (Southern Utah University) **Status:** Implemented – corrective action taken. Finding initially occurred in fiscal year 2008.
2009	09-26	**Finding:** Reporting Errors (Southern Utah University) **Status:** Implemented – corrective action taken.
2009	09-27	**Finding:** Discrepancies Between Guaranty Agency Records and Information Reported to NSLDS by UHEAA (Utah Higher Education Assistance Authority) **Status:** Implemented – corrective action taken.

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FOR YEARS PRIOR TO THE YEAR ENDED JUNE 30, 2010

U.S. DEPARTMENT OF EDUCATION (continued)

Year	Finding	Status of Finding and Questioned Costs
2009	09-28	**Finding:** Errors in Special Allowance Payments Billed at the 9.5 Percent Minimum Return Rate (Utah Higher Education Assistance Authority) **Questioned Costs:** $ 100,934 The corrected billing resolved the questioned costs of $100,934. Utah Higher Education Assistance Authority's external student loan servicer filed a corrected LaRS billing for the quarter ended December 31, 2009 (see Finding 10-30). **Status:** Implemented – corrective action taken.
2009	09-29	**Finding:** Inadequate Controls and Noncompliance Related to Return of Title IV Funds (Utah State University) **Questioned Costs:** $ 1,892 Utah State University has returned $1,229 of the questioned costs to date and is currently working with the U.S. Department of Education to make final settlement of all issues and questioned costs related to this finding. **Status:** Implemented – corrective action taken.
2009	09-30	**Finding:** Program Reporting Errors (Utah Valley University) **Status:** Implemented – corrective action taken.
2009	09-31	**Finding:** Internal Control Weaknesses and Noncompliance with Scholarship Award Payments (Utah Valley University) **Questioned Costs:** $ 629 The questioned costs of $629 were issued to another school and were never disbursed to the student. The full amount was returned and deposited back to the GEAR-UP scholarship index on August 12, 2009. These funds were not returned to the Department of Education but were put back in the scholarship fund to be awarded out to other qualifying students. The U.S. Department of Education resolution letter dated August 25, 2010 acknowledges these actions and does not require the return of the $629 questioned costs. **Status:** Implemented – corrective action taken.

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FOR YEARS PRIOR TO THE YEAR ENDED JUNE 30, 2010

U.S. DEPARTMENT OF EDUCATION (continued)

Year	Finding	Status of Finding and Questioned Costs
2009	09-32	**Finding:** Inadequate Internal Controls Over Payroll for Part-time Employees (Utah Valley University) **Questioned Costs:** $ 173 The questioned costs of $173 were credited back to the GEAR-UP operating index on October 23, 2009. The credit was then netted against current period expenditures when the next Dept of Education draw was made on October 28, 2009. The U.S. Department of Education resolution letter dated August 25, 2010 acknowledges these actions and does not require the return of the $173 questioned costs. **Status:** Implemented – corrective action taken.
2009	09-33	**Finding:** Inadequate Internal Controls and Noncompliance Related to Return of Title IV (Weber State University) **Status:** Implemented – corrective action taken. Finding initially occurred in Fiscal Year 2005.
2009	09-34	**Finding:** Internal Control Weaknesses and Noncompliance Related to the Perkins Loan Program (Weber State University) **Status:** Implemented – corrective action taken. Finding initially occurred in Fiscal Year 2008.
2009	09-35	**Finding:** Reporting Errors (Weber State University) **Status:** Implemented – corrective action taken. Finding initially occurred in Fiscal Year 2007.

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FOR YEARS PRIOR TO THE YEAR ENDED JUNE 30, 2010

U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES

Year	Finding	Status of Finding and Questioned Costs
2007	07-56	**Finding:** Managed Care Noncompliance (Utah Department of Health) **Status:** Implemented – corrective action taken. Finding initially occurred in fiscal year 2004.
2008	08-41	**Finding:** Internal Control Weaknesses and Noncompliance – Title IV-E Foster Care (Utah Department of Human Services) **Questioned Costs:** $ 6,569 Questioned costs of $6,569 were either corrected or were considered allowable for the IV-E program as per Administration for Children and Families letter dated February 17, 2010. **Status:** Implemented – corrective action taken. Finding initially occurred in fiscal year 1992.
2008	08-44	**Finding:** TANF Internal Control Weaknesses and Noncompliance (Utah Department of Workforce Services) **Questioned Costs:** $ 1,933 The questioned costs of $1,933 were not required to be repaid per the Administration for Children and Families determination letter dated February 17, 2010. **Status:** Partially implemented. Repeated in fiscal year 2009, see finding 09-43. Finding initially occurred in fiscal year 2007.
2008	08-47	**Finding:** Child Care Internal Control Weaknesses and Noncompliance (Utah Department of Workforce Services) **Questioned Costs:** $ 158 The questioned costs of $158 are waived in the Administration for Children and Families determination letter dated February 23, 2010, in that they will not pursue collection of questioned costs. **Status:** Partially implemented. Repeated in fiscal year 2009, see finding 09-45. Finding initially occurred in fiscal year 1996.

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FOR YEARS PRIOR TO THE YEAR ENDED JUNE 30, 2010

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

Year	Finding	Status of Finding and Questioned Costs
2009	09-36	**Finding:** CHIP Internal Control Weaknesses and Inadequate Documentation (Utah Department of Health) (Utah Department of Workforce Services) **Questioned Costs**: $ 37,240 The questioned costs of $37,240 were repaid on the CMS 64 report for the quarter ending December 31, 2009. **Status:** Partially implemented. Repeated in fiscal year 2010, see finding 10-38. Finding initially occurred in fiscal year 2002. **Action:** Utah Department of Workforce Services (DWS) DWS was unable to proceed with the original targeted edits by the program review team (PRT) in that the PRT had a priority role in the eREP conversion and maintaining cases in PACMIS, disallowing any additional case reviews outside of their standard processes. Evaluating targeted reviews on CHIP cases will be revisited with the PRT as part of our newly formed medical quality control process/group: the Medical Improvement Team (MIT). A charter for the MIT has been developed and the group kicked off its first meeting in June. Currently, the MIT is developing a standard process to disseminate the information about medical program errors and/or trends to Eligibility Services Division employees. Utah Department of Health (DOH) DOH will review CHIP eligibility determination procedures and work with DWS to strengthen the internal controls to increase accuracy. In addition, DOH will develop and implement regular policy and procedure training for the CHIP specialty team at DWS. This training will start July of 2010. **Completion Date:** June 30, 2011 **Contact Persons:** Emma Chacon, Bureau Director, Access, (801) 538-6577 Debbie Herr, Associate Director ESD, (801) 526-9831

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FOR YEARS PRIOR TO THE YEAR ENDED JUNE 30, 2010

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

Year	Finding	Status of Finding and Questioned Costs
2009	09-37	**Finding:** Incorrect Eligibility Determination and Inadequate Documentation of Eligibility (Utah Department of Health) (Utah Department of Human Services) (Utah Department of Workforce Services) **Questioned Costs:** $ 31,038 The questioned costs of $31,038 were repaid on the CMS 64 report for the quarter ending December 31, 2009. **Status:** Partially implemented. Repeated in fiscal year 2010, see finding 10-39. Finding initially occurred in fiscal year 2004. **Action:** Utah Department of Workforce Services (DWS) Training on "Determining When a New Application is Required or Not Required" has been rescheduled. Program Specialists will highlight the existing resource with supervisors through our monthly IMPACT process (training to supervisors occurring within the first week of each month). Supervisors will train their teams on the available resource during the remainder of that month. Utah Department of Health (DOH) DOH will review Medicaid eligibility determination procedures and work with DWS and the Utah Department of Human Services (DHS) to strengthen the internal controls to increase accuracy. DOH will work with DWS and DHS to provide continuing education for eligibility workers. **Completion Date:** June 30, 2011 **Contact Persons:** Bev Graham, Bureau Director, Eligibility Policy, (801) 538-6416 Paul Reid, DCFS Finance Director, (801) 538-4601 Debbie Herr, Associate Director ESD, (801) 526-9831

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FOR YEARS PRIOR TO THE YEAR ENDED JUNE 30, 2010

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

Year	Finding	Status of Finding and Questioned Costs
2009	09-38	**Finding:** Third Party Liability Information Not Adequately Obtained or Updated (Utah Department of Health) (Utah Department of Workforce Services [DWS]) **Questioned Costs:** $ 4,066 The questioned costs of $4,066 were repaid on the CMS 64 report for the quarter ending December 31, 2009. **Status:** Partially implemented. Repeated in fiscal year 2010, see finding 10-40. Finding initially occurred in fiscal year 2005. **Action:** The Third Party Liability (TPL) automation in eREP was postponed until May 2010. Additionally, only partial automation occurred. The "real time" comparison of records between the Office of Recovery Services (ORS) and DWS occurs and is only as accurate as the existing data in ORS is current. The exchange of data occurs just one way currently. DWS can receive/compare ORS data; however, ORS cannot receive data from DWS that would reflect a change from that comparison. Therefore, workers are still responsible to communicate changes to ORS. However, additional eREP enhancements are being researched to fully automate the interface exchange. We were unable to proceed with the original targeted edits by the program review team (PRT) in that the PRT had a priority role in the eREP conversion and maintaining cases in PACMIS, disallowing any additional case reviews outside of their standard processes. Evaluating targeted reviews for TPL issues will be revisited with the PRT as part of our newly formed medical quality control process/group: the Medical Improvement Team (MIT). A charter for the MIT has been developed and the group kicked off its first meeting in June. Currently, the MIT is developing a standard process to disseminate the information about medical program errors and/or trends to Eligibility Services Division employees. **Completion Date:** March 2011 **Contact Persons:** Bev Graham, Bureau Director, Eligibility Policy, (801) 538-6416 Debbie Herr, Associate Director ESD, (801) 526-9831
2009	09-39	**Finding:** Inadequate Monitoring of Indian Health Service Claims (Utah Department of Health) **Status:** Implemented – corrective action taken.

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FOR YEARS PRIOR TO THE YEAR ENDED JUNE 30, 2010

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

Year	Finding	Status of Finding and Questioned Costs
2009	09-40	**Finding:** Noncompliance with Treasury-State Agreement (Utah Department of Health) **Questioned Costs:** $ 45,656 This finding has been reviewed, resolved, and officially closed as of April 8, 2010 by the Division of Payment Management. The Cognizant listed $45,656 as questioned costs. However, the auditor listed questioned costs of $0 stating, "Because the draws are calculated based on cumulative amounts expended and previously drawn, this total overdraw amount was corrected in a subsequent draw; therefore, we have not questioned any costs". The overdraw of funds was corrected on the January 15, 2009 draw. **Status:** Implemented – corrective action taken.
2009	09-41	**Finding:** Inadequate Supporting Documentation Related to Financial Reporting Requirements (Utah Department of Human Services) **Status:** Partially implemented. Finding is no longer considered a significant deficiency.
2009	09-42	**Finding:** Inaccurate Interim and Final Financial Status Reports (SF-269) (Utah Department of Human Services) **Status:** Implemented – corrective action taken.

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FOR YEARS PRIOR TO THE YEAR ENDED JUNE 30, 2010

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

Year	Finding	Status of Finding and Questioned Costs
2009	09-43	**Finding:** Internal Control Weaknesses and Noncompliance (Utah Department of Workforce Services) **Questioned Costs:** $10,627 The questioned costs of $10,627 are not requested to be repaid in the Administration for Children and Families resolution letter of September 28, 2010. **Status:** Partially implemented. Repeated in fiscal year 2010, see finding 10-46. Finding initially occurred in fiscal year 2007. **Action:** Parts (a.) (b.) (c.) (g.) and (h.) of the finding are implemented. (d.) Noncompliance with Child Support Non-Cooperation Reduction in Benefit Requirement: A question targeting ORS Non-Cooperation has been submitted for the edit tool. Eligibility Services Division Performance Review team will implement October 2010. (e.) Inadequate follow-up on Fleeing Felon Status: The request to have the fleeing felon question added to the online application was submitted on 5/5/2010. It is anticipated this change will be completed when other revisions are made to the online application December 2010. (f.) Inaccurate and Incomplete Case Information: According to an eREP Information Analyst working with the eREP system, this functionality is working correctly in eREP. There have been no edit errors to this piece. A Financial Tips document was created for the supervisors of the Community Based Teams to use as a resource to train their team members on errors identified by the TANF audit. The error regarding Fleeing Felon was included on this document. The Financial Tips document was presented to the supervisors of the Community Based Teams on June 23, 2010, with the expectation that supervisors would train their team on these issues at their next team meeting to occur before July 31, 2010. **Completion Date:** December 2010 **Contact Person:** Helen Thatcher, Assistant Director, (801) 526-4370

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FOR YEARS PRIOR TO THE YEAR ENDED JUNE 30, 2010

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

Year	Finding	Status of Finding and Questioned Costs
2009	09-44	**Finding:** Inaccurate Reporting of Participation Hours (Utah Department of Workforce Services) **Status:** Partially implemented. Repeated in fiscal year 2010, see finding 10-47. Finding initially occurred in fiscal year 2008. **Action:** A Financial Tips document was created for the supervisors of the Community Based Teams to use as a resource to train their team members on errors identified by the TANF audit. The error regarding Fleeing Felon was included on this document. The Financial Tips document was presented to the supervisors of the Community Based Teams on June 23, 2010 with the expectation that supervisors would train their team on these issues at their next team meeting to occur before July 31, 2010. **Completion Date:** July 31, 2010 **Contact Person:** Helen Thatcher, Assistant Director, (801) 526-4370
2009	09-45	**Finding:** Internal Control Weaknesses and Noncompliance (Utah Department of Workforce Services) **Questioned Costs:** $ 1,263 The questioned costs of $1,263 are waived in the Administration for Children and Families resolution letter received August 25, 2010 since the State is taking recovery actions. **Status:** Partially implemented. Repeated in fiscal year 2010, see finding 10-45. Finding initially occurred in fiscal year 1996. **Action:** A Child Care Tips-Hints document was created for the supervisors of the Community Based Teams to use as a resource to train their team members on errors identified by the Child Care audit. The Child Care Tips-Hints document was presented to the supervisors of the Community Based Teams on June 23, 2010, with the expectation that supervisors would train their team on these issues at their next team meeting to occur before July 31, 2010. The Performance Review Team will begin targeted reviews of Child Care cases to evaluate issues identified by the Child Care audit in October 2010. At this time it is anticipated seven new questions specific to the Child Care Audit will be included in the review to capture the trends and enhance the effectiveness of the overall review process. Program and Training program specialists will review the data collected by the program review team in order to improve processes, policy, and/or procedures. **Completion Date:** October 2010 **Contact Person:** Lynette Rasmussen, Office of Work and Family Life Director, (801) 468-0042

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FOR YEARS PRIOR TO THE YEAR ENDED JUNE 30, 2010

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

Year	Finding	Status of Finding and Questioned Costs
2009	09-52	**Finding:** Inadequate Controls Over Compliance with Grant and Contract Key Personnel Requirements (University of Utah) **Status:** Implemented – corrective action taken.

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FOR YEARS PRIOR TO THE YEAR ENDED JUNE 30, 2010

U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT

Year	Finding	Status of Finding and Questioned Costs
2009	09-46	**Finding:** Weakness in Monitoring for Compliance with the Davis-Bacon Act (Utah Department of Community and Culture) **Status:** Implemented – corrective action taken.
2009	09-47	**Finding:** Weakness in Subrecipient Monitoring (Utah Department of Community and Culture) **Questioned Costs:** $ 4,000 The $4,000 in questioned costs for subrecipient expenditures are allowable. The Utah Department of Community and Culture has reviewed the calculation methodology and documentation and has determined that the eligibility requirements were met. **Status:** Implemented – corrective action taken.
2009	09-48	**Finding:** Lack of Internal Control to Ensure Contractors Are Not on the Federal Excluded Parties List (Utah Department of Community and Culture) **Status:** Implemented – corrective action taken.
2009	09-49	**Finding:** Inadequate Internal Control Over Section 3 Report (Utah Department of Community and Culture) **Status:** Implemented – corrective action taken.

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FOR YEARS PRIOR TO THE YEAR ENDED JUNE 30, 2010

U.S. DEPARTMENT OF LABOR

Year	Finding	Status of Finding and Questioned Costs
2008	08-49	**Finding:** Unsupported Drawdown of Federal Funds (Utah Department of Workforce Services) **Questioned Costs:** $ 312,659 Supporting documentation was provided to the Department of Labor for $309,737 of the $312,659 in questioned costs. The remaining $2,922 disallowed questioned costs were repaid March 17, 2010 to the U.S. Department of Labor. **Status:** Implemented – corrective action taken.
2008	08-50	**Finding:** WIA Internal Control Weaknesses and Noncompliance (Utah Department of Workforce Services) **Questioned Costs:** $ 16,302 The questioned costs of $16,302 were repaid March 17, 2010 to the U.S. Department of Labor. **Status:** Partially implemented. Repeated in fiscal year 2009, see finding 09-50. Finding initially occurred in fiscal year 2000.
2009	09-50	**Finding:** Internal Control Weaknesses and Noncompliance (Utah Department of Workforce Services) **Questioned Costs:** $ 19,967 The questioned costs of $19,967 were denied in the final determination letter dated September 10, 2010. Utah Department of Workforce Services requested a hearing to appeal the denial of questioned costs and has received a notice of receipt of request for hearing and prehearing order dated October 14, 2010. **Status:** Partially implemented. Repeated in fiscal year 2010, see finding 10-56. Finding initially occurred in fiscal year 2000.
2009	09-51	**Finding:** Improper Drawdowns of Federal Funds (Utah Department of Workforce Services) **Status:** Implemented – corrective action taken. Finding initially occurred in fiscal year 2000.

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FOR YEARS PRIOR TO THE YEAR ENDED JUNE 30, 2010

U.S. DEPARTMENT OF TRANSPORTATION, FEDERAL HIGHWAY ADMINISTRATION

Year	Finding	Status of Finding and Questioned Costs
2009	09-53	**Finding:** Errors Related to Use of ARRA Funding (Utah Department of Transportation) **Status:** Implemented – corrective action taken.
2009	09-54	**Finding:** Untimely Weekly Certified Payrolls (Utah Department of Transportation) **Status:** Implemented – corrective action taken. Finding initially occurred in fiscal year 2005.
2009	09-55	**Finding:** Lack of Compliance with Davis-Bacon and Quality Assurance Requirements (Utah Department of Transportation) **Status:** Implemented – corrective action taken.

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FOR YEARS PRIOR TO THE YEAR ENDED JUNE 30, 2010

GENERAL FINDINGS

Year	Finding	Status of Finding and Questioned Costs
1999	99-22	**Finding:** Reserves in Excess of Federal Guidelines (Utah State Public Employees Health Program (PEHP)) **Questioned Costs:** Reserve Balances as of June 30, 2010: *Under Reserve – In Compliance* $ (4,109,620) State of Utah Term Life Program *Under Reserve – In Compliance* $ (875,588) State of Utah Dental Program $17,906,771 Excess Reserves State of Utah Medical Program $ 371,689 Excess Reserves Long-Term Disability Program $ 3,924,592 Excess Reserves Death Benefit Program **Status:** Partially implemented. Finding initially occurred in fiscal year 1997. **Action:** State of Utah Medical Program PEHP plans on reducing the excess reserves in this program by underfunding future premium increases. Long-Term Disability Program PEHP is currently considering a rate reduction for this program in order to reduce reserves. Death Benefit Program PEHP plans to reduce rates in this program. **Completion Date:** December 2012 **Contact Person:** John C. Reidhead, CPA, Director, DAS Finance, (801) 538-3082
2007	07-79	**Finding:** Cash Reserves in Excess of Federal Guidelines (University of Utah) **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 fiscal year 2007 for self-insurance programs as questioned costs and recommend that procedures be followed so that the cash reserves are not in excess. **Status:** Partially Implemented. Finding initially occurred in fiscal year 2006. The University has taken appropriate action to reduce the excess reserves and the finding was not repeated in the current year.

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FOR YEARS PRIOR TO THE YEAR ENDED JUNE 30, 2010

GENERAL FINDINGS (continued)

Year	Finding	Status of Finding and Questioned Costs
2008	08-52	**Finding:** Inadequate Controls Over Statewide Payroll Expenditures (Utah Department of Administrative Services – Finance) **Status:** Implemented – corrective action taken. Finding initially occurred in fiscal year 2007.
2008	08-53	**Finding:** Reserves in Excess of Federal Guidelines (Utah Department of Administrative Services – Risk Management) **Questioned Costs:** Excess Reserve Balances as of June 30, 2010: $ 2,714,748 Workers' Compensation Program $ 110,678 Auto Program **Status:** Partially implemented Finding initially occurred in fiscal year 2003. **Action:** Workers' Compensation Program: The rates for the Workers' Compensation Program were reduced as of July 1, 2009. The revenues collected by Risk Management for this program are based on the payroll costs for state employees. State agencies have been reducing staff and their associated payroll costs to meet required budget reductions. Risk Management knows that revenues in this program will decrease, but they do not know by how much at this time. Risk Management currently estimates that this program will have net losses of at least $325,000 per year for the next two years. Losses could be greater depending on whether the economy improves or gets worse. Based on the above, Risk Management anticipates the excess retained earnings balance in this program will be mostly eliminated by June 30, 2012. However, as previously agreed with the Department of Health and Human Services (DHHS) Division of Cost Allocation, if the Workers' Compensation Program still has an excess retained earnings balance at June 30, 2012, Risk Management will refund the federal portion. Auto Program: Risk Management anticipates that the Auto Program will continue to have net losses. Rates were set in this program to reduce or eliminate the excess retained earnings balance. It is difficult to predict the rate at which automobile accidents will occur and the amounts of damage that will result from these accidents, but Risk Management currently estimates that the excess retained earnings in this fund will be eliminated by June 30, 2012. However, as previously agreed with the DHHS Division of Cost Allocation, if the Auto Program still has an excess retained earnings balance at June 30, 2012, Risk Management will refund the federal portion. **Completion Date:** December 2012 **Contact Person:** John C. Reidhead, CPA, Director, DAS Finance, (801) 538-3082

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FOR YEARS PRIOR TO THE YEAR ENDED JUNE 30, 2010

GENERAL FINDINGS (continued)

Year	Finding	Status of Finding and Questioned Costs
2009	09-56	**Finding:** Separation of Duties Weakness – SAP Payroll System (Utah Department of Agriculture and Food) **Status:** Implemented – corrective action taken.
2009	09-57	**Finding:** Inadequate Internal Controls Over Expenditure Cutoff (Utah State Office of Education) **Status:** Implemented – corrective action taken.
2009	09-58	**Finding:** Cash Reserves in Excess of Federal Guidelines (Salt Lake Community College) **Status:** Finding is in process of being resolved. Finding initially occurred in fiscal year 2008. **Action:** The College's written request for an exception was denied by the federal negotiating agency in June 2010, and the College was directed to obtain an actuarial study to support a cash reserve level that is in excess of federal guidelines. The actuary study was completed on October 15, 2010. Because the College's reserve level at June 30, 2010 is still higher than the level recommended in the actuary report, the College has developed an action plan to reduce the reserve level during the current fiscal year. The State Auditors will review the plan later in November when they begin the College's financial audit. With a valid action plan in place, the auditors do not expect to repeat the finding. The federal negotiating agency will also consider this finding resolved if the finding is not repeated in the June 30, 2010 State Single Audit Report. **Completion Date:** December 30, 2010 **Contact Person:** Douglas Hansen, Controller, (801) 957-4084
2009	09-59	**Finding:** Excessive Cash Reserves (Utah State University) **Status:** Implemented – corrective action taken. Finding initially occurred in fiscal year 2008.

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FOR YEARS PRIOR TO THE YEAR ENDED JUNE 30, 2010

GENERAL FINDINGS (continued)

Year	Finding	Status of Finding and Questioned Costs
2009	09-60	**Finding:** Cash Reserves in Excess of Federal Guidelines (Utah Valley University) **Status:** Implemented – corrective action taken. Finding initially occurred in fiscal year 2008.

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2010

State of Utah

Comprehensive Annual Financial Report

For the Fiscal Year Ended June 30, 2010

State Of Utah
COMPREHENSIVE ANNUAL FINANCIAL REPORT
For The Fiscal Year Ended June 30, 2010

CONSTITUTIONAL OFFICERS OF THE STATE OF UTAH

Gary R. Herbert ..... Governor
Greg Bell ..... Lt. Governor
Auston G. Johnson, CPA ..... State Auditor
Richard K. Ellis ..... State Treasurer
Mark L. Shurtleff ..... Attorney General
Michael G. Waddoups ..... President of the Senate
David Clark ..... Speaker of the House
Christine M. Durham ..... Chief Justice, Supreme Court

OTHER STATE OFFICIALS

Kimberly K. Hood ..... Executive Director, Department of Administrative Services
John C. Reidhead, CPA ..... Director, Division of Finance
John E. Nixon, CPA ..... Director, Governor's Office of Planning and Budget
Jonathan C. Ball ..... Director, Office of the Legislative Fiscal Analyst
John M. Schaff, CIA ..... Auditor General, Office of the Legislative Auditor General
Michael E. Christensen ..... Director, Office of Legislative Research and General Counsel

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Special appreciation is given to all of the budget and accounting officers throughout the State whose extra time and effort made this report possible.

Department of Administrative Services

Department of Administrative Services: Division of Finance Accounting Standards and Financial Reporting Section

State of Utah
COMPREHENSIVE ANNUAL FINANCIAL REPORT
For the Fiscal Year Ended June 30, 2010

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State of Utah

GARY R. HERBERT
Governor

GREG BELL
Lieutenant Governor

Department of Administrative Services

Kimberly K. Hood
Executive Director

Division of Finance

John C. Reidhead, CPA
Director

November 18, 2010

To the Citizens, Governor,
and Members of the Legislature
of the State of Utah:

It is our pleasure to present the 2010 Comprehensive Annual Financial Report of the State of Utah in accordance with Section 63A–3–204 of the *Utah Code*. Responsibility for the accuracy of the data and the completeness and fairness of the presentation, including all disclosures, rests with the State's management. To the best of our knowledge and belief, the enclosed data accurately presents the State's financial position and results of operations in all material respects in accordance with generally accepted accounting principles (GAAP). We believe that all disclosures necessary to enable the reader to gain an understanding of the State's financial activities are included.

Internal Control. The State's systems of internal control over assets recorded in the accounting system have been designed to provide reasonable, but not absolute, assurance of safeguarding assets against loss from unauthorized use or disposition and to ensure the reliability of financial records for preparing financial statements. The concept of reasonable assurance recognizes that the cost of a control should not exceed the benefits likely to be derived and that the evaluation of costs and benefits requires estimates and judgments by management.

Independent Auditors. In compliance with state statute, an annual financial audit of the "State Entity" is completed each year by the Office of the Utah State Auditor in conjunction with other independent audit firms. Their audits were conducted in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States. The State Auditor's report on the Basic Financial Statements is included in the Financial Section of this report.

Federal regulations also require the State to undergo an annual "Single Audit" in conformance with the Federal Single Audit Act of 1984, as amended, and the U.S. Office of Management and Budget Circular A–133, *Audits of State and Local Governments and Non-Profit Organizations*. Information related to the Single Audit, including the schedule of expenditures of federal awards, audit findings and recommendations, summary of prior audit findings, and the State Auditor's report, is issued in a separate report and will be available at a later date.

Management's Discussion and Analysis (MD&A). The discussion and analysis beginning on page 14 provides an overview and analysis of the State's Basic Financial Statements. This letter of transmittal is intended to complement the MD&A and should be read in conjunction with it.

PROFILE OF THE GOVERNMENT

Structure. As shown in the organizational chart on page 10, state government is divided into three separate branches: legislative, executive, and judicial. The duties of each branch are outlined in the *Constitution of Utah*, which can be amended only by a majority vote of the State's citizens, and in the *Utah Code*, which can be amended by the Legislature or by citizen initiatives. State government services provided to citizens include building and maintaining roads; providing public safety,

health, and environmental protection services to protect the general welfare of the State's citizens; helping adults, children, and families through difficult times such as abuse, divorce, illness, death, and unemployment; fostering an attractive business climate to encourage economic growth; and protecting public lands and natural resources for conservation and recreational activities. The State also provides significant financial support to its higher education institutions, local governments, and school districts to help those entities meet the specific needs of their constituents.

This report includes all funds of the State of Utah and includes all departments, agencies, and other organizational units governed by the Legislature and/or the constitutional officers of the State. In addition to these *primary government* activities, this report includes information related to component units that are financially accountable to the State. Although such information is provided in this report, the MD&A and Basic Financial Statements focus on the primary government and its activities. Separately issued financial statements are available from the significant discretely presented component units and should be read to obtain a better understanding of their financial conditions. Additional information on all discretely presented components units can be found in the notes to the financial statements (see Note 1. A.).

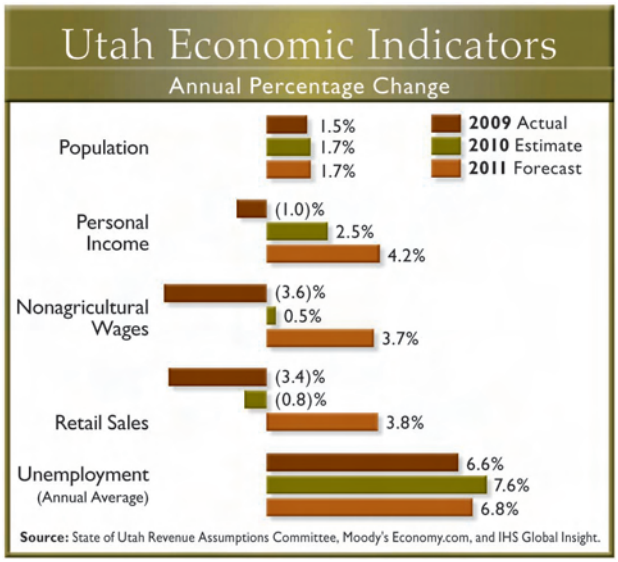
Budgetary Control. The *Constitution of Utah* requires that budgeted expenditures not exceed estimated revenues and other sources of funding, including beginning fund balances. Annually, the Governor is required to submit a balanced budget by fund, function (e.g., health), and activity (e.g., medical assistance) to the Legislature. The Legislature authorizes expenditures in the annual *Appropriations Acts*. The Acts also identify the sources of funding for budgeted expenditures. In the event actual revenues are insufficient to cover budgeted expenditures, the Governor must order budget reductions or call a special session of the Legislature to address budget issues. Adjustments to the budget may also be made throughout the year for changes in departmental or fund revenues so that departments and funds will not end the fiscal year in a deficit position. For additional information on budgetary control see the notes to Required Supplementary Information beginning on page 124**.**

Budget Stabilization. In accordance with Sections 63J–1–312 and 313 of the *Utah Code*, the State maintains the General Fund Budget Reserve Account in the General Fund (the "Rainy Day Fund") and an Education Fund Budget Reserve Account in the Education Fund (the "Education Reserve"). State law requires 25 percent of any revenue surplus in the General Fund to be deposited in the Rainy Day Fund and 25 percent of any revenue surplus in the Education Fund to be deposited in the Education Reserve, in each case up to a statutory limit. State law limits the totals of the Rainy Day Fund and Education Reserve based on the amount of appropriations from the General Fund and Education Fund, respectively, for the fiscal year in which the surplus occurred. In addition to the Rainy Day Fund and Education Reserve, the Legislature created the Disaster Recovery Restricted Account to fund costs to the State directly related to a declared disaster. According to Section 63J–1–314 of the *Utah Code*, this fund receives 25 percent of the revenue surplus in the General Fund, after the transfer to the Rainy Day Fund has been made.

Spending Limitation. The State has a statutory appropriations limit. The appropriations limit adjusts annually pursuant to a statutory formula based on population and inflation. The definition of appropriations includes only appropriations from General Fund and Education Fund sources (spending for public education and for transportation is exempt from the limitation). For the fiscal year ended June 30, 2010, the State was $633.4 million below the appropriations limitation.

ECONOMIC CONDITIONS AND OUTLOOK

Economy. Nationally, corporate before-tax profits decreased by 1.2 percent in 2009, but are expected to increase 34.5 percent through the end of 2010, attributable in large part to cost-cutting and improved productivity. The national average annual unemployment rate was 9.3 percent in 2009, and is expected to increase slightly to 9.7 percent in 2010, and decrease to 9.6 percent in 2011. Utah's economy contracted during 2009, but began to show signs of improvement in early 2010 as the year-over-year job loss rate began to moderate. In the coming months, the economy is expected to gradually improve, both nationally and in Utah.



Utah's unemployment rate is expected to increase from 6.6 percent in 2009 to 7.6 percent in 2010, as idled workers sense a recovery and return to the job search arena. The unemployment rate is expected to decline to 7.1 percent in 2011, as the economy begins to generate sufficient job growth to actually bring the rate down. Many industries in Utah are starting to

show an employment rebound, marking the end of the weakest employment environment in over 23 years. In 2009, personal income and nonagricultural wages declined by 1 percent and 3.6 percent, respectively. In 2010, personal income is expected to increase by 2.5 percent and nonagricultural wages are expected to increase by .5 percent, as the economy begins to rebound. Taxable retail sales fell by 3.4 percent in 2009, and are expected to decrease by .8 percent in 2010. Total construction value was $3.4 billion in 2009, a 54 percent decline from the record high of $7.4 billion in 2006. In 2010, total construction valuation is expected to decline slightly to $3.2 billion, as nonresidential construction reaches the end of its decline. Residential construction was $1.7 billion in 2009, a 65 percent decline from the record high of $4.9 billion in 2006. Residential construction is expected to stay level at $1.7 billion in 2010. After 39 months of decline, the change in the number of permits issued for new single-family homes turned positive in July of 2009. As the Utah economy recovers, favorable interest rates, a decline in the inventory of unsold new homes, and demographic growth will support a recovery in residential construction. Utah grew through positive net migration of approximately 1,500 people in 2009 and 10,000 people in 2010. Utah has had positive net migration for the past 20 years and this trend is expected to continue in the coming years.

Industries. Utah's nonagricultural employment growth is expected to contract slightly by .7 percent in 2010, and is expected to grow by 1.4 percent in 2011. The employment environment has shown signs of improvement as the economy continues its slow rebound from the national recession. For the past year from September 2009 to September 2010, more industries added jobs than were losing jobs. Four industries showed continued year-over-year job losses: manufacturing; construction; trade, transportation and utilities; and government (local/federal). The results for September 2009 to September 2010 are presented in the following table.

State of Utah
Jobs by Industry of Utah's Labor Force
(Expressed in Thousands)

	Number of Jobs		Numerical Change	Percentage Change	Components of Labor Force
	2010 (est.)	**2009**	**2009 to 2010**	**2009 to 2010**	**2010 (est.)**
Trade, Transportation, and Utilities	231.0	231.7	(0.7)	(0.3)%	19.3 %
Professional and Business	154.1	149.3	4.8	3.2 %	12.9 %
Education and Health Services	154.6	152.6	2.0	1.3 %	12.9 %
Government (Local/Federal)	151.2	151.5	(0.3)	(0.2)%	12.6 %
Manufacturing	109.6	111.3	(1.7)	(1.5)%	9.2 %
Leisure and Hospitality	114.5	110.9	3.6	3.2 %	9.6 %
Construction	70.9	71.9	(1.0)	(1.4)%	5.9 %
Financial Activities	71.2	70.0	1.2	1.8 %	6.0 %
Government (State/Higher Ed.)	65.1	65.1	0.0	0.0 %	5.4 %
Other Services	34.1	33.8	0.3	1.0 %	2.9 %
Information	29.3	29.0	0.3	1.1 %	2.4 %
Natural Resources and Mining	10.6	10.2	0.4	3.7 %	0.9 %
Total	**1,196.2**	**1,187.3**	**8.9**		**100.0 %**

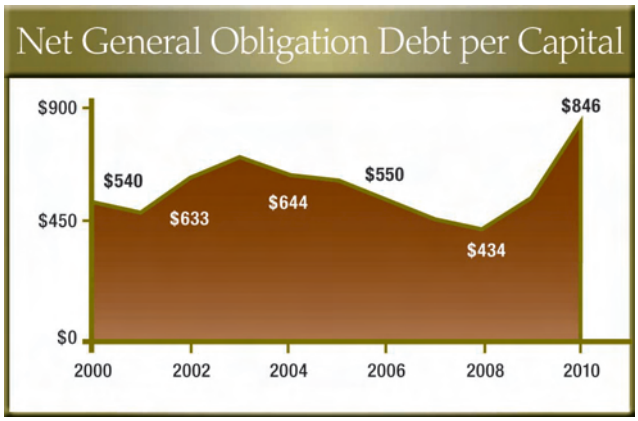
Source: Utah Department of Workforce Services, September 2010 Jobs by Industry and Components of Labor Force

Outlook. The national economy began to recover in late 2009 and early 2010, in part due to the replenishment of business inventories and the distribution of federal stimulus monies. By spring 2010, the economy paused as federal stimulus monies receded. The national economy is expected to be sluggish with little forward movement through the end of 2010 and early 2011. Still under the national influence, Utah is also trying to move forward and recover jobs lost the over the past two years. Strengthening consumer confidence, increasing credit, higher stock prices, and an end to the housing downturn are expected to bring an uptick to economic activity in Utah. Economic conditions are expected to gradually strengthen during the months ahead.

LONG-TERM FINANCIAL PLANNING

Debt Administration. As part of long-term financial planning, the State has used a combination of bonding and a "Pay-As-You-Go" method to meet the future infrastructure needs of the State. In fiscal years 2002 through 2003, under budget constraints coupled with a low interest rate environment, the State elected to increase its debt by issuing bonds for highway and building projects that otherwise would have been funded from current revenues. During fiscal year 2004, the State advance refunded $316.5 million of general obligation bonds to take advantage of continued low interest rates. From

fiscal years 2004 to 2008, the State primarily funded projects on the "Pay-As-You-Go" plan using one-time and ongoing money. Borrowing activity was limited to the following: In fiscal years 2005 and 2008, the State issued $140.6 million and $75 million, respectively of general obligation bonds for building and transportation projects. During fiscal years 2009 through 2011, the State again elected to issue bonds for highway and building projects due to budget constraints and a low interest rate environment. In fiscal years 2009 and 2010, the State issued $498.8 million and $982.2 million, respectively, in general obligation bonds for highway and capital facility construction. Of the fiscal year 2010 issuance, $491.8 million was for Build America Bonds (BABs), which will substantially reduce the State's cost of borrowing through a 35 percent federal government subsidy of the interest payments on these taxable bonds. Governments typically issue tax-exempt bonds. However, BABs pay a higher coupon rate to the bondholder than government tax-exempt bonds, making the bonds attractive to those who would purchase corporate bonds. In early fiscal year 2011, the State issued $1.035 billion in general obligation bonds, of which $622 million was for BABs. Of this total issuance, $955 million will be used for highway projects and $80 million for capital facility construction. At this time, the State's general obligation debt per capita is estimated to be $1,097 when the fiscal year 2011 bonding activity is included in the calculation. More information about the State's long-term debt is found in Note 10 to the Basic Financial Statements.



MAJOR INITIATIVES

Utah, like the rest of the nation, has faced economic challenges over the past few years. In September 2009, the Governor formed the Utah Advisory Commission to Optimize State Government. The task of this Commission was first, to assure all Utah citizens that their tax dollars are being spent carefully and wisely, and second, to identify areas for increased efficiencies and effectiveness within Utah State Government. The Commission issued a report in August 2010 containing more than 50 recommendations, some that can be adopted immediately while others will take time to fully analyze and implement.

With economic indicators beginning to stabilize and the recovery beginning to take hold, fiscal year 2011 state revenues are projected to increase modestly by 3.3 percent from the final 2010 revised estimates. During the 2010 General Session, the Governor and the Legislature were able to balance the fiscal year 2011 budget using budget reductions ranging from less than 1 percent to 15 percent, modest revenue increases, and one-time money from various state accounts. In this constrained environment, the following spending priorities were addressed:

Education. State funding for public education continues to be a priority for the Governor and the Legislature. Since 2005, funding for public education has increased 32 percent. In fiscal year 2011, ongoing state funding was increased slightly to replace the one-time state and federal stimulus funds totaling $293 million that supported the fiscal year 2010 budget. The Weighted Pupil Unit, the primary funding mechanism for public education, was maintained at $2,577 for fiscal year 2011. This is the same value as in fiscal years 2009 and 2010.

Transportation. The Governor and the Legislature have made transportation a priority over the past several years, anticipating future growth and meeting current demands on state infrastructure. At the 2010 fiscal year end, there were over 300 transportation projects in various stages of construction throughout the State. The State funded these projects using a combination of highway user revenues, dedicated sales tax revenue, federal grants, and general obligation bond proceeds authorized during the 2009 General Session. During the 2010 General Session, the Legislature provided for the State's transportation infrastructure needs by appropriating over $425.4 million for highway projects and authorizing additional bonding. To take advantage of low interest rates, in early fiscal year 2011, the State issued $955 million in general obligation bonds for highway projects (noted above in the Long-term Financial Planning section).

Capital Projects. The Legislature appropriated $113 million from the General Fund in fiscal year 2011 to address the State's capital facilities needs. The projects funded included the Utah Valley University Science building, the Dixie State College Centennial Commons, the Salt Lake Community College Administrative Complex, and repairs for National Guard Armories. Senate Bill 280, *2010 General Obligation Bond Authorization*, authorized a $46 million bond for research buildings at Utah State University and the University of Utah, related to the Utah Science Technology and Research initiative (USTAR). In early fiscal year 2011, the State issued $80 million in general obligation bonds for capital facilities construction (noted above in the Long-term Financial Planning section).

Economic Development. During the 2010 General Session, legislation was passed to enhance economic development and expand opportunities for growth in Utah. House Bill 24, *Economic Development Incentives Act Amendments*, helps Utah companies that manufacture products to expand capital outlay by providing tax credits to help offset the cost once certain output benchmarks are met. Senate Bill 198, *Economic Development Incentive Amendments*, encourages non-Utah companies to come to the State and do business by allowing the companies to pass economic development tax credits through to a local government to meet the costs of infrastructure development. Energy-related legislation was also passed to foster energy innovation through expanded tax credits, and in doing so, increase employment, increase education funding and make the State a leader in new processes and technologies. Other legislation extended energy-saving programs and opportunities currently available to state agencies to local governments and other entities.

Other Postemployment Benefit Plans and Employee Compensation. For Other Postemployment Benefit plans, the Legislature appropriated $43.8 million in both fiscal years 2010 and 2011, which represents a level of funding that, if paid on an ongoing basis, is actuarially projected to fund the benefits over a period of twenty-five years. During the 2010 General Session, the Legislature addressed an impending 10 percent rise in health insurance premiums by adjusting benefits such that the cost increase was limited to 5 percent. The Legislature appropriated $11.5 million to cover the remaining 5 percent cost increase to state agencies. Due to the recessionary economy and budget constraints, the Legislature did not fund an increase in compensation or a cost-of-living adjustment for state employees. The Legislature passed two bills to limit the State's future retirement liability and provide flexibility for the changing needs of employees. Senate Bill 43, *Post-Retirement Employment Amendments*, amended provisions related to a retiree who returns to work for a participating employer and placed restrictions on the maximum retirement allowance certain employees can accrue. Senate Bill 63, *New Public Employees' Tier II Contributory Retirement Act*, created for employees hired after July 1, 2011 a lower-cost hybrid retirement plan that allows employees to elect between a defined contribution plan and a defined benefit plan. Under either scenario, the State will contribute 10 percent of the employee's salary to the plan.

AWARDS AND ACKNOWLEDGEMENTS

The Government Finance Officers Association (GFOA) awarded the *Certificate of Achievement for Excellence in Financial Reporting* to the State of Utah for its comprehensive annual financial report for the fiscal year ended June 30, 2009. This was the twenty-fifth consecutive year the State has achieved this prestigious award.

In order to be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized comprehensive annual financial report. This report must satisfy both generally accepted accounting principles and applicable legal requirements.

A Certificate of Achievement is valid for a period of one year only. We believe that our current comprehensive annual financial report continues to meet the Certificate of Achievement Program's requirements, and we are submitting it to GFOA to determine its eligibility for another certificate. We are committed to this effort, and we intend to maintain a highly qualified and professional staff to make this certification possible.

The preparation of this report would not have been possible without the efficient and dedicated service of the entire staff of the Division of Finance, Department of Administrative Services. We also express our appreciation to the budget and accounting officers throughout state government and to the Office of the Utah State Auditor for their dedicated efforts in assisting us in the preparation of this report.

Sincerely,

John Reidhead

John C. Reidhead, CPA
Director of Finance

Certificate of Achievement for Excellence in Financial Reporting

Presented to

State of Utah

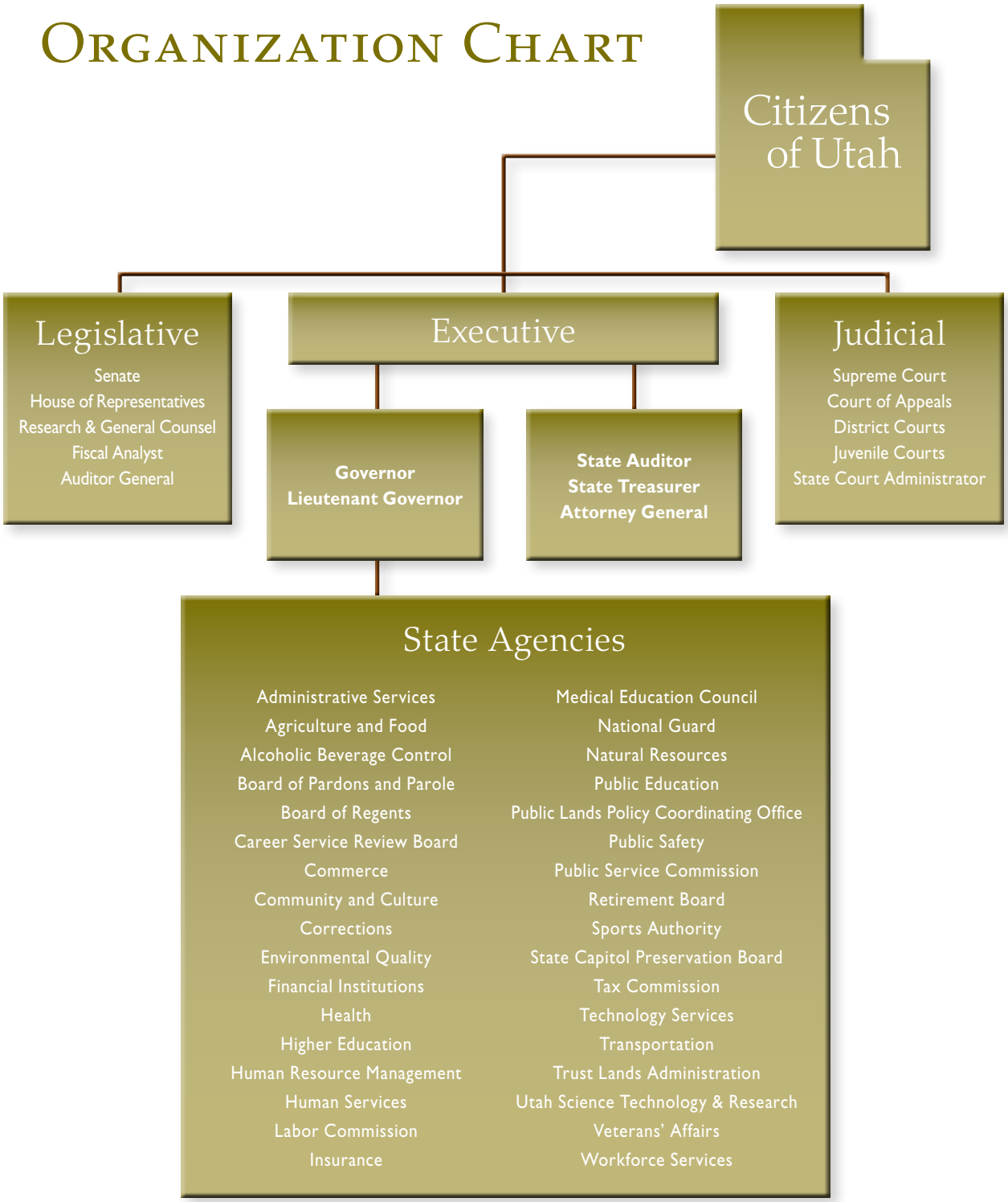
For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended
June 30, 2009

A Certificate of Achievement for Excellence in Financial Reporting is presented by the Government Finance Officers Association of the United States and Canada to government units and public employee retirement systems whose comprehensive annual financial reports (CAFRs) achieve the highest standards in government accounting and financial reporting.

President

Executive Director

Organization Chart



Financial Section

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INDEPENDENT STATE AUDITOR'S REPORT

To the Members of the Legislature
of the State of Utah and
The Honorable Gary R. Herbert
Governor, State of Utah

We have audited the accompanying 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, 2010, which collectively comprise the State's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the State's management. Our responsibility is to express opinions on these financial statements based on our audit. We did not audit the financial statements of Utah Housing Corporation, 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, which represent 38 percent of the assets and 40 percent of the revenues of the aggregate discretely presented component units and 68 percent of the assets and 28 percent of the revenues/additions of the aggregate remaining fund information. Those financial statements were audited by other auditors whose reports thereon have been furnished to us; and our opinions, insofar as they relate to the amounts included for those agencies, funds, and component units, are based on the reports of the other auditors.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the State's internal control over financial reporting. Accordingly, we express no such opinion. An audit also includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements, assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit and the reports of other auditors provide a reasonable basis for our opinions.

In our opinion, based on our audit and the reports of other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position 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 June 30, 2010, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report, dated November 18, 2010, on our consideration of the State's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

The accompanying management's discussion and analysis on pages 14 through 26 and the required supplementary information on pages 124 through 132 are not a required part of the basic financial statements but are supplementary information required by accounting principles generally accepted in the United States of America. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the required supplementary information. However, we did not audit the information and express no opinion on it.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the State's basic financial statements. The introductory section, the supplementary information – combining statements and individual fund statements and schedules, and the statistical section are presented for purposes of additional analysis and are not a required part of the basic financial statements. The supplementary information – combining statements and individual fund statements and schedules on pages 136 through 195 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 introductory section on pages 1 through 10 and the statistical section on pages 200 through 237 have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we express no opinion on them.

Auston G. Johnson, CPA
Utah State Auditor
November 18, 2010

INTRODUCTION

The following is a discussion and analysis of the State of Utah's financial performance and position, providing an overview of the State's activities for the fiscal year ended June 30, 2010. Please read it in conjunction with the transmittal letter in the Introductory Section of this report and with the State's financial statements that follow this section.

HIGHLIGHTS

Government-wide

- Total assets of the State exceeded liabilities by $17.133 billion (reported as net assets). Of this amount, $1.833 billion (unrestricted net assets) may be used to meet the government's ongoing obligations while $15.3 billion is restricted for specific uses or invested in capital assets.

- The State's total net assets increased $453.4 million or 2.7 percent over the prior year. Net assets of governmental activities increased $593.8 million or 4.2 percent. Net assets of business-type activities decreased by $140.4 million or 5.9 percent.

Fund Level

- The governmental funds reported combined ending fund balances of $3.5 billion, an increase of $174.9 million in comparison with the prior year. Approximately 30 percent or $1.049 billion of the ending fund balance is considered unrestricted (committed, assigned, or unassigned) and is available for spending either at the government's discretion or upon legislative approval.

- The General Fund ended the fiscal year with a $14.9 million surplus (unassigned fund balance). The Education Fund ended the year with a zero dollar surplus by using $42.5 million restricted and budgeted to be used for fiscal year 2011 to cover revenue shortfalls that occurred in fiscal year 2010.

- The State's stabilization accounts, the General Fund Budget Reserve Account ("Rainy Day Fund") and the Education Budget Reserve Account ended the fiscal year with balances of $105 million and $104.8 million, respectively. The Legislature used $83.9 million of the General Fund Budget Reserve Account and $125.3 million of the Education Budget Reserve Account to make up for revenue shortfalls.

- Overall, sales tax revenues in the governmental funds declined by 1.6 percent, compared to a 13.3 percent decline in the prior year. Combined tax revenues were 4.3 percent lower in the General Fund and 7.5 percent lower in the Education Fund than the prior year. Tax revenues in both funds declined, although by less than the prior year, as the economy showed signs of stabilizing.

Long-term Debt

- The State's long-term bonded debt increased a net $180.9 million or 4.5 percent. General obligation bonds for the primary government increased $846.9 million or 54.2 percent, while revenue bonds for the primary government decreased $666 million or 27 percent. The new debt issued was used to fund highway and capital facility construction, and to fund student loan programs.

OVERVIEW OF THE FINANCIAL STATEMENTS

This report includes the State's Basic Financial Statements, Required Supplementary Information, and Supplementary Information. The Basic Financial Statements include three components: government-wide financial statements, fund financial statements, and notes to the financial statements.

Government-wide Statements — Reporting the State as a Whole

The Statement of Net Assets and the Statement of Activities beginning on page 29 together comprise the *government-wide financial statements*. These statements provide a broad overview of the State's finances as a whole with a long-term focus and are prepared using the *full-accrual* basis of accounting, similar to private-sector companies. This means all revenues and expenses are recognized regardless of when cash is received or spent, and all assets and liabilities, including capital assets and long-term debt, are reported at the entity level.

The government-wide statements report the State's *net assets* – the difference between total assets and total liabilities – and how they have changed from the prior year. Over time, increases and decreases in net assets measure whether the State's overall financial condition is getting better or worse. In evaluating the State's overall condition, however, additional non-financial factors should be considered such as the State's economic outlook, changes in its demographics, and the condition of its capital assets and infrastructure. The government-wide statements report three activities:

Governmental Activities – Most of the State's basic services fall under this activity including education, transportation, public safety, courts, corrections, health, and human services. Taxes and federal grants are the major funding sources for these programs.

Business-type Activities – The State operates certain activities much like private-sector companies by charging fees to customers to cover all or most of the costs of providing the goods and services. Student loans, unemployment compensation, water project loan programs, and liquor sales are examples of business-type activities.

Component Units – A number of entities are legally separate from the State, yet the State remains financially accountable for them. Colleges and Universities, Utah Housing Corporation, and Utah State Fair Corporation are examples of component units.

Fund Financial Statements — Reporting the State's Most Significant Funds

The fund financial statements beginning on page 34 provide detailed information about individual major funds, not the State as a whole. A fund is a group of related accounts that the State uses to keep track of specific resources that are segregated for a specific purpose. Some funds are required by law to exist, while others are established internally to maintain control over a particular activity. All of the State's funds are divided into three types, each of which uses a different accounting approach.

Governmental Funds – Most of the State's basic services are accounted for in governmental funds and are essentially the same functions reported as *governmental activities* in the government-wide statements. Governmental funds use the *modified accrual* basis of accounting, which measures the flow of current financial resources that can be converted to cash and the balances left at yearend that are available for future spending. This *short-term* view of the State's financial position helps determine whether the State has sufficient resources to cover expenditures for its basic services in the near future.

Proprietary Funds – Proprietary funds include enterprise funds and internal service funds and account for state activities that are operated much like private-sector companies. Like the government-wide statements, proprietary fund statements are presented using the *full-accrual* basis of accounting. Activities whose customers are mostly outside of state government (e.g., water project loans to local governments) are accounted for in *enterprise funds* and are the same functions reported as *business-type activities*. Thus, the *enterprise fund* financial statements reinforce the information reported for *business-type* activities in the government-wide statements, but provide more detail and additional information, such as cash flows. Activities whose customers are mostly other state agencies (e.g., motor pool) are accounted for in *internal service funds*. The internal service fund activities are consolidated with the governmental activities in the government-wide statements because those services predominantly benefit governmental rather than business-type activities.

Fiduciary Funds – Fiduciary funds account for assets that, because of trust relationships, can be used only for trust beneficiaries. The State is responsible for ensuring these assets are used for their intended purposes. Fiduciary funds use *full-accrual* accounting, but are *not* included in the government-wide statements because their assets are not available to finance the State's own programs.

Reconciliation between Government-wide and Fund Statements

The financial statements include schedules on pages 36 and 40 that reconcile and explain the differences between the amounts reported for *governmental activities* on the government-wide statements (full-accrual accounting, long-term focus) with amounts reported on the *governmental* fund statements (modified accrual accounting, short-term focus). The following are some of the major differences between the two statements:

- Capital assets and long-term debt are included on the government-wide statements, but are not reported on the governmental fund statements.
- Capital outlay spending results in capital assets on the government-wide statements, but are expenditures on the governmental fund statements.
- Bond proceeds result in liabilities on the government-wide statements, but are other financing sources on the governmental fund statements.
- Certain tax revenues that are earned but not yet available are reported as revenue on the government-wide statements, but are deferred revenue on the governmental fund statements.

Notes to the Financial Statements
The notes beginning on page 60 provide additional schedules and information that are essential to a complete understanding of the financial statements. The notes apply to both the government-wide financial statements and the fund financial statements.

Required Supplementary Information (RSI)
Following the Basic Financial Statements are budgetary comparison schedules for major funds with legally adopted budgets and condition assessment data related to infrastructure. In addition, the RSI includes schedules on the funded status and employer contributions for the State's defined benefit Other Postemployment Benefit Plans. RSI further supports the information in the basic financial statements.

Supplementary Information
Supplementary Information includes combining statements for the State's nonmajor governmental, nonmajor proprietary and fiduciary funds and for nonmajor discretely presented component units. This section also includes schedules which compare budgeted expenditures to actual results at the legal level of control, which is generally the line item level of the *Appropriations Acts.*

Adjustments to Beginning Net Assets
As described in Note 2 of the financial statements on page 68, beginning net assets of governmental activities were increased by $28.447 million for capital asset adjustments as a result of implementing GASB Statement 51, *Accounting and Financial Reporting for Intangible Assets.* To enhance comparability, all amounts presented for governmental activities for fiscal year 2009 in this discussion and analysis were revised, where applicable, to reflect these changes as if the changes had been made in the prior year.

FINANCIAL ANALYSIS OF THE STATE AS A WHOLE

Net Assets
The State's total net assets increased $453.4 million or 2.7 percent in fiscal year 2010. In comparison, net assets in the prior year decreased $42.6 million or .3 percent. This increase in total net assets resulted from the active management of the state's resources. The change in net assets is comprised of the following:

- *Invested in Capital Assets* – Total invested in capital assets net of related debt increased $727 million or 6.4 percent as the State's investment in highways and buildings exceeded depreciation and the net additional debt that was incurred to finance capital-related projects.
- *Restricted Net Assets* – Total restricted net assets decreased $337.2 million or 9.3 percent over the prior year:
  - Restricted net assets of governmental activities decreased $340.3 million or 14.5 percent due in part to a $282.5 million decrease in expendable public education net assets as a result of lower individual income tax revenues caused by the weak economy. In addition, net assets restricted for transportation also decreased by $195.4 million as the number of infrastructure projects escalated. These decreases were offset by a $150.7 million increase in nonexpendable public education net assets as a result of increased net earnings in the Permanent Trust Lands Fund.
  - Restricted net assets of business-type activities increased slightly by $3.1 million. Restricted net assets within the Unemployment Compensation Fund decreased $256.7 million or 37.8 percent due to unemployment claims exceeding related premiums and investment income due to higher unemployment from the weak economy. This decrease was offset by an increase within (1) the Water Loan Programs of $169.5 million in net assets restricted for debt service due to restrictions on receivables pledged for outstanding revenue bonds, and (2) the Student Loan Programs and Water Loan Programs of $90.2 million as additional loan capital in various loan programs provided by federal grants and investment income was received.
- *Unrestricted Net Assets* – Total unrestricted net assets in governmental activities increased by $206.5 million or 30 percent primarily due to an increase in carry-forward balances in the Transportation Investment Fund. Total unrestricted net assets in business-type activities decreased by $142.8 million or 13.2 percent primarily due to Water Loan Programs receivables pledged for outstanding revenue bonds, causing unrestricted net assets to decrease and restricted net assets to increase.

(Table on next page)

State of Utah
Net Assets as of June 30
(Expressed in Thousands)

	Governmental Activities		Business-type Activities		Total Primary Government	
	2010	**2009**	**2010**	**2009**	**2010**	**2009**
Current and Other Assets	$ 4,779,971	$ 4,693,031	$ 4,617,471	$ 5,030,178	$ 9,397,442	$ 9,723,209
Capital Assets	14,001,697	12,514,562	84,345	72,007	14,086,042	12,586,569
Total Assets	**18,781,668**	**17,207,593**	**4,701,816**	**5,102,185**	**23,483,484**	**22,309,778**
Current and Other Liabilities	938,271	941,661	43,470	58,871	981,741	1,000,532
Long-term Liabilities	2,933,391	1,949,751	2,435,743	2,680,326	5,369,134	4,630,077
Total Liabilities	**3,871,662**	**2,891,412**	**2,479,213**	**2,739,197**	**6,350,875**	**5,630,609**
Net Assets:						
Invested in Capital Assets, Net of Related Debt	12,005,321	11,277,630	13,061	13,751	12,018,382	11,291,381
Restricted	2,009,168	2,349,499	1,272,090	1,269,006	3,281,258	3,618,505
Unrestricted	895,517	689,052	937,452	1,080,231	1,832,969	1,769,283
Total Net Assets	**$ 14,910,006**	**$ 14,316,181**	**$ 2,222,603**	**$ 2,362,988**	**$ 17,132,609**	**$ 16,679,169**
Percent change in total net assets from prior year	4.1 %		(5.9)%		2.7 %	

The largest component of the State's net assets, 70.1 percent, reflects investments in capital assets (e.g., land, buildings, equipment, intangible assets, roads, and other infrastructure) less the outstanding debt issued to finance those assets. As capital assets, these resources are not available for future spending, nor can they be readily liquidated to pay off their related liabilities. Resources needed to repay capital-related debt must be provided from other sources.

Restricted net assets comprise 19.2 percent of total net assets and are subject to constitutional, legal, or external constraints on how they can be used. Net assets that are restricted by the *Constitution of Utah* include individual income and corporate taxes that can be used only for public and higher education costs and motor fuel taxes that can be used only for transportation expenses.

The remaining balance of unrestricted net assets may be used to meet the State's ongoing obligations, though certain laws and internally imposed commitments or assignments of resources further limit the purposes for which many of those net assets may be used.

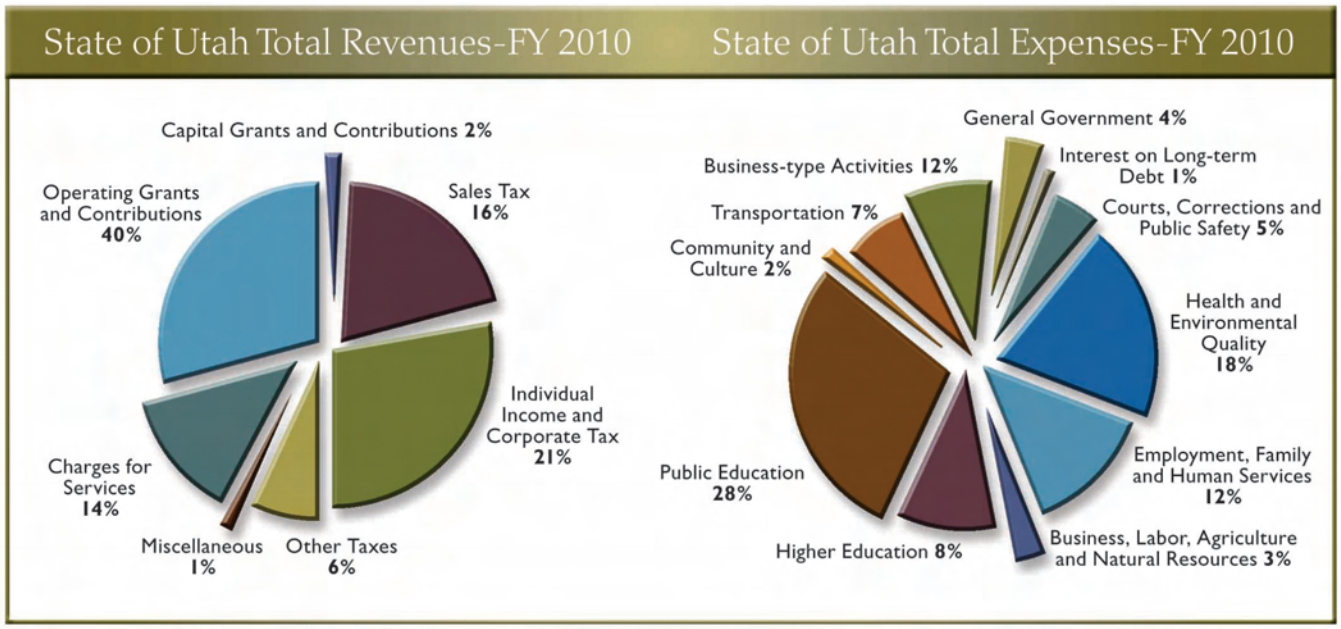
The following schedule and charts summarize the State's total revenues, expenses, and changes in net assets for fiscal year 2010.

(Table on next page)

State of Utah
Changes in Net Assets
for the Fiscal Year Ended June 30
(Expressed in Thousands)

	Governmental Activities		Business-type Activities		Total Primary Government		Total Percentage Change
	2010	2009	2010	2009	2010	2009	2009 to 2010
Revenues							
General Revenues:							
Taxes	$ 4,704,713	$ 5,043,745	$ 22,206	$ 22,976	$ 4,726,919	$ 5,066,721	(6.7)%
Other General Revenues	51,790	91,225	38,188	—	89,978	91,225	(1.4)%
Program Revenues:							
Charges for Services	945,922	887,113	583,230	532,171	1,529,152	1,419,284	7.7 %
Operating Grants and Contributions	3,865,150	3,177,737	546,840	214,876	4,411,990	3,392,613	30.0 %
Capital Grants and Contributions	204,237	145,353	—	—	204,237	145,353	40.5 %
Total Revenues	**9,771,812**	**9,345,173**	**1,190,464**	**770,023**	**10,962,276**	**10,115,196**	8.4 %
Expenses							
General Government	383,925	390,373	—	—	383,925	390,373	(1.7)%
Human Services and Youth Corrections	669,169	700,307	—	—	669,169	700,307	(4.4)%
Corrections, Adult	238,902	254,980	—	—	238,902	254,980	(6.3)%
Public Safety	184,197	189,069	—	—	184,197	189,069	(2.6)%
Courts	118,577	123,209	—	—	118,577	123,209	(3.8)%
Health and Environmental Quality	1,875,775	1,812,067	—	—	1,875,775	1,812,067	3.5 %
Higher Education	837,479	997,218	—	—	837,479	997,218	(16.0)%
Employment and Family Services	672,852	514,915	—	—	672,852	514,915	30.7 %
Natural Resources	166,749	174,730	—	—	166,749	174,730	(4.6)%
Community and Culture	177,823	139,840	—	—	177,823	139,840	27.2 %
Business, Labor, and Agriculture	96,895	101,995	—	—	96,895	101,995	(5.0)%
Public Education	3,007,905	3,033,574	—	—	3,007,905	3,033,574	(0.8)%
Transportation	744,638	819,833	—	—	744,638	819,833	(9.2)%
Interest on Long-term Debt	87,393	52,070	—	—	87,393	52,070	67.8 %
Student Assistance Programs	—	—	156,754	144,007	156,754	144,007	8.9 %
Unemployment Compensation	—	—	872,826	489,925	872,826	489,925	78.2 %
Water Loan Programs	—	—	31,971	12,900	31,971	12,900	147.8 %
Community and Economic Loan Programs	—	—	2,166	2,349	2,166	2,349	(7.8)%
Liquor Retail Sales	—	—	180,401	168,844	180,401	168,844	6.8 %
Other Business-type Activities	—	—	30,886	35,635	30,886	35,635	(13.3)%
Total Expenses	**9,262,279**	**9,304,180**	**1,275,004**	**853,660**	**10,537,283**	**10,157,840**	3.7 %
Excess (deficit) Before Transfers	509,533	40,993	(84,540)	(83,637)	424,993	(42,644)	
Transfers	55,845	38,953	(55,845)	(38,953)	—	—	
Change in Net Assets	**565,378**	**79,946**	**(140,385)**	**(122,590)**	**424,993**	**(42,644)**	
Net Assets – Beginning as Adjusted	14,344,628	14,236,235	2,362,988	2,485,578	16,707,616	16,721,813	
Net Assets – Ending	**$ 14,910,006**	**$ 14,316,181**	**$ 2,222,603**	**$ 2,362,988**	**$ 17,132,609**	**$ 16,679,169**	2.7 %

(*Charts on next page*.)



Changes in Net Assets

This year the State received 43.1 percent of its revenues from state taxes and 42.1 percent of its revenues from grants and contributions, mostly from federal sources. In the prior year, state taxes accounted for 50.1 percent and grants and contributions were 35 percent of total revenues. Charges for goods and services such as licenses, permits, liquor sales, park fees, and court fees, combined with other miscellaneous collections, comprised 14.8 percent of total revenues in fiscal year 2010, compared to 14.9 percent in fiscal year 2009.

Governmental Activities

The State's total governmental revenues from all sources increased $426.6 million or 4.6 percent. Tax revenues decreased $339 million or 6.7 percent. This decrease in taxes reflects weak economic conditions and is similar to the decrease at the fund level. However, due to differences in measurement focus and timing of collections, the decrease at the government-wide level should not be used to predict future decreases at the fund statement or budget level. With the exception of Higher Education and Transportation as discussed below, other significant changes in governmental activities' revenues and expenses mirror the changes in the governmental funds. For further discussion, see the section entitled "Financial Analysis of the State's Governmental Funds" on page 20.

- *Higher Education* – Expenses decreased by $159.7 million, as compared to the prior year, primarily due to a decrease in the amount spent by the primary government for building projects completed and transferred to colleges and universities. When these buildings are completed, ownership is transferred to the colleges and universities and reported as expenses on the government-wide statements. However there is no impact on the governmental fund statements.
- *Transportation* – Expenses for transportation activities decreased $75.2 million, as compared to the prior year, primarily due to an increase in the amount spent for capital outlay (i.e., land, state roads, and bridges). The amount expended for capital outlay is not reported as expenses, but as an asset on the government-wide statements.

The following table shows to what extent the State's governmental activities relied on state taxes and other general revenues to cover all of their costs. For fiscal year 2010, these revenues covered 45.9 percent of expenses. The remaining $5 billion or 54.1 percent of the total expenses were covered by charges for services and grants.

(*Table on next page*.)

State of Utah
Net Cost of Governmental Activities
for the Fiscal Year Ended June 30
(Expressed in Thousands)

	Program Expenses	Less Program Revenues	Net Program (Expenses) / Revenues		Program Revenues as a Percentage of Program Expenses	
	2010	2010	2010	2009	2010	2009
General Government	$ 383,925	$ 375,938	$ (7,987)	$ (31,640)	97.9 %	91.9 %
Human Services and Youth Corrections	669,169	348,855	(320,314)	(354,839)	52.1 %	49.3 %
Corrections, Adult	238,902	7,605	(231,297)	(249,041)	3.2 %	2.3 %
Public Safety	184,197	120,554	(63,643)	(63,435)	65.4 %	66.4 %
Courts	118,577	79,459	(39,118)	(72,651)	67.0 %	41.0 %
Health and Environmental Quality	1,875,775	1,577,209	(298,566)	(339,592)	84.1 %	81.3 %
Higher Education	837,479	60,328	(777,151)	(963,079)	7.2 %	3.4 %
Employment and Family Services	672,852	603,004	(69,848)	(60,592)	89.6 %	88.2 %
Natural Resources	166,749	111,745	(55,004)	(64,368)	67.0 %	63.2 %
Community and Culture	177,823	94,191	(83,632)	(81,930)	53.0 %	41.4 %
Business, Labor, and Agriculture	96,895	85,062	(11,833)	(25,010)	87.8 %	75.5 %
Public Education	3,007,905	806,541	(2,201,364)	(2,530,776)	26.8 %	16.6 %
Transportation	744,638	744,818	180	(204,954)	100.0 %	75.0 %
Interest and Charges on Long-term Debt	87,393	—	(87,393)	(52,070)	0.0 %	0.0 %
Total Governmental Activities	**$ 9,262,279**	**$ 5,015,309**	**$ (4,246,970)**	**$ (5,093,977)**	54.1 %	45.3 %

Business-type Activities
Changes in the State's business-type activities mirror the changes noted in the State's proprietary funds. The changes in the State's proprietary funds are detailed in the section entitled "Financial Analysis of the State's Proprietary Funds" on page 23. Revenues from the State's business-type activities increased $420.4 million or 54.6 percent from the prior year. The increase was primarily due to increases in the Unemployment Compensation Fund and the Student Assistance Programs. Total expenses for the State's business-type activities increased $421.3 million or 49.4 percent. The increase is primarily due to increases in the Unemployment Compensation Fund, the Water Loan Programs, and the Student Assistance Programs.

All of the State's business-type activities operate from program revenues, except for the Water Loan Programs and the Agriculture Loan Fund that by law receive dedicated sales tax revenues and the Community Impact Loan Fund that receives federal mineral lease revenues to provide additional capital for loans. Accounting standards require unemployment taxes that are collected from employers and deposited in the Unemployment Compensation Fund to be reported as charges for services rather than taxes. Therefore, taxes in the business-type activities are comprised entirely of sales taxes in the water and agriculture loan programs.

FINANCIAL ANALYSIS OF THE STATE'S GOVERNMENTAL FUNDS

Adjustments to Beginning Fund Balances
As described in Note 2 of the financial statements on page 68, beginning fund balances of governmental funds were adjusted as noted below. To enhance comparability, all amounts presented for fiscal year 2009 in this discussion and analysis were revised, where applicable, to reflect these changes as if the changes had been made in the prior year.

- Net reclassification of $3.9 million from the General Fund to Nonmajor Governmental Funds
- Reclassification of $338 million from the Transportation Fund (major special revenue fund) to Transportation Investment Fund (major special revenue fund)
- Reclassification of $197.2 million from the Uniform School Fund, previously reported as a major special revenue fund, now reported within the Education Fund (major special revenue fund)

Fund Balances
At June 30, 2010, the State's governmental funds reported combined ending fund balances of $3.5 billion. Of this amount, $1.081 billion or 31 percent is nonspendable, either due to its form or legal constraints, and $1.369 billion or 39.1 percent is restricted for specific programs by external constraints, constitutional provisions, or contractual obligations. Unspent bond proceeds, revenue restricted for public education, revenue that derives from the operation of motor vehicles on public highways, and mineral lease revenues are included in restricted fund balance. An additional $718.6 million or 20.5 percent of total fund balance has been committed to specific purposes. Committed amounts cannot be used for any other purpose unless approved by the Legislature. An

additional $315.8 million or 9 percent of total fund balance has been assigned to specific purposes, as expressed by legislative intent. The remaining $14.9 million or .4 percent of fund balance is unassigned and available for appropriation.

State of Utah
Governmental Fund Balances as of June 30, 2010
(Expressed in Thousands)

	General Fund	Education Fund	Transpor-tation Fund	Transportation Investment Fund	Trust Lands Fund	Nonmajor Funds	Total
Nonspendable	$ 3,272	$ —	$ 11,646	$ —	$ 1,066,568	$ —	$ 1,081,486
Restricted	35,171	523,104	178,759	437,503	—	194,410	1,368,947
Committed	371,354	—	37,354	149,047	—	160,853	718,608
Assigned	222,963	—	918	—	—	91,888	315,769
Unassigned	14,884	—	—	—	—	—	14,884
Total	**$ 647,644**	**$ 523,104**	**$ 228,677**	**$ 586,550**	**$ 1,066,568**	**$ 447,151**	**$ 3,499,694**
Percent change from prior year	3.0 %	(26.8)%	(32.2)%	78.1 %	16.5 %	12.1 %	5.3 %

General Fund

During fiscal year 2010, the General Fund's total fund balance increased $18.9 million or 3 percent. During the fiscal year, due to revised estimated revenue shortfalls, the Legislature reduced spending through mid-year budget cuts and used agency carry forward monies to balance the budget. The General Fund ended the year with a $14.9 million unassigned fund balance, or surplus, compared to a zero dollar surplus in the prior year.

For fiscal year 2010, the General Fund nonspendable fund balance decreased $4.4 million or 57.5 percent due to a decrease in the long-term portion of revolving loans with Internal Service Funds. The restricted fund balance increased slightly by $2.8 million or 8.8 percent due to increases in revenues set aside for specific purposes. The committed fund balance decreased $96.6 million or 20.6 percent as $83.9 million from the General Fund Budget Reserve Account (Rainy Day Fund) and other committed balances were used to cover revenue shortfalls. The General Fund Budget Reserve Account ended fiscal year 2010 with a balance of $105 million. The General Fund assigned fund balance increased $98.2 million due primarily to an increase of $70.2 million in the amount set aside for the next year's budget. Increased tax accruals assigned by law account for most of the remaining change in the assigned fund balance.

Total General Fund revenues increased $246.5 million or 5.2 percent from the prior year. Total tax collections decreased $76.2 million or 4.3 percent. The major decrease in tax revenues was sales tax, which decreased only $71.2 million or 4.8 percent (compared to a 13 percent decrease in the prior year), due to the slowly stabilizing economy. Federal contracts and grants increased by $369.9 million or 16.3 percent, in part due to $280.8 million funding provided by the American Recovery and Reinvestment Act (ARRA). ARRA is a one-time federal economic stimulus package provided to the states to aid in recovering from the recession. This increase was the largest single factor in increasing non-tax revenues for the fiscal year. Licenses, permits, and fees increased by $11.5 million or 50.1 percent due to an increase in court fees imposed by the Legislature. Federal mineral lease revenue decreased by $43.3 million or 25.1 percent due to declining energy prices and lower production. Investment income decreased $23.3 million or 77.6 percent due to lower interest rates.

Overall, total General Fund expenditures increased by $139.3 million or 2.7 percent as the impact of the recession continued to increase the public's demand for some government services, and ARRA and other federal revenues were available to help pay for the increased demand. However, expenditures in other areas decreased because of budget cuts by the Legislature. Significant changes in expenditures occurred in the following areas:

- *Employment and Family Services* – Total expenditures in this category increased $153.8 million primarily due to a $134.7 million increase in federal funding for Food Stamp program costs as a result of an increase in caseloads and benefits. Expenditures also increased $20.4 million due primarily to increases in caseloads in the Child Care programs, the Temporary Assistance to Needy Families (TANF) program, and the Workforce Investment Act program.
- *Health and Environmental Quality* – Total expenditures in this category were up $61.5 million, primarily due to a $77.9 million increase in expenditures for Medicaid mandatory services caused by caseload growth and inflationary rate increases. This increase was offset by a $17.3 million decrease in Medicaid spending that reflected a return to normal spending levels as compared to the prior year, for a disproportionate share of hospital payments.
- *Community and Culture* – Total expenditures in this category increased $35.8 million due to a $20.3 million increase in Housing and Community Development programs primarily due to increased funding provided by ARRA. Expenditures also increased $11.3 million due to an increase in issuing state grants to local governments within the Community Development Capital Budget program as a result of more available funding and more requests for grants as compared to the prior year.

- In addition, overall expenditures decreased in the following areas due to net budget reductions: Human Services and Youth Corrections, $31.2 million; Higher Education, $38.9 million; Adult Corrections, $20.7 million; Public Safety, $15.6 million; Natural Resources, $14.2 million; Business, Labor, and Agriculture, $5.4 million.

Budgetary Highlights — General Fund

The Legislature adopted the initial fiscal year 2010 budget during the 2009 General Session (January to March 2009). The original revenue estimates in the General Fund budget at the start of fiscal year 2010, excluding department-specific revenue sources such as federal grants and departmental collections, and including miscellaneous transfers, were 4.9 percent lower than the final fiscal year 2009 budget. Budgeted expenditures were 13.5 percent lower than the final fiscal year 2009 budget. In this recessionary environment, the Legislature balanced the budget using spending reductions, one-time resources, modest revenue increases in courts fees and certain commerce and agriculture regulatory fees, and federal funding provided by ARRA.

The fiscal year 2010 budget was again addressed during the 2010 General Session of the Legislature (January to March 2010). At that time, the general revenue estimates, primarily sales and use tax and severance taxes, had decreased $47.2 million from the original estimates adopted in the 2009 General Session. In order to balance the General Fund budget, the Legislature made additional budget reductions and utilized one-time resources, including the Rainy Day Fund. Slight adjustments were made to the final revenue budget in May 2010 due to revised revenue estimates. In the end, taxes and other general revenues ended the year $397 thousand less than the final budgeted amounts.

Final budgets of department-specific revenue sources increased over original budgets; and actual department-specific revenues increased over final budgets mostly due to an increase in departmental collections. Final budgets for many of the departmental-specific revenue sources and related expenditures such as federal grants, departmental collections, and miscellaneous revenues, are generally revised based on actual collections. The difference between final budgeted expenditures and actual expenditures is primarily due to nonlapsing and unspent restricted funds that will be carried forward to the next year. However, $21.1 million of unspent budgeted dollars were lapsed back to the General Fund by agencies, a significant increase from the prior year amount of $4.8 million. The increase in the amount lapsed back was impacted by a mid-year Governor's Executive Order to state agencies requiring spending constraints due to the forecast of further decreases in tax revenues.

Education Fund

Restricted fund balance in the Education Fund decreased $191.7 million or 26.8 percent from the prior year as expenditures and transfers out exceeded revenues. The Legislature used $125.3 million of the Education Budget Reserve Account, $102 million earmarked for growth in student population, and the surplus from the prior year of $21.5 million, to offset revenue shortfalls in the Education Fund. These decreases in restricted fund balance were offset by a $36.1 million increase in the amount set aside for the fiscal 2011 budget and $12.1 million increase in tax accruals restricted by law for education.

The Education Fund ended the year with a zero dollar surplus by using $42.5 million restricted and budgeted to be used for fiscal year 2011 to cover revenue shortfalls that occurred in fiscal year 2010. The Education Budget Reserve Account ended the fiscal year with a balance of $104.8 million.

Overall, total revenue in the Education Fund decreased by $157.9 million or 4.8 percent. Individual income tax decreased $216.2 million or 9.2 percent, a lagging effect, despite a slowly stabilizing economy. This decrease was offset by an increase in corporate taxes of $17.8 million or 7.1 percent, primarily due to timing differences on the receipt of taxes at yearend. Federal contracts and grants also increased $39.4 million or 6.6 percent as a result of federal funding provided by ARRA. Expenditures decreased in the Education Fund by $32.4 million or 1.1 percent as a result of slight budget reductions.

Transportation Fund

Total fund balance in the Transportation Fund decreased $108.5 million or 32.2 percent from the prior year. Net transfers in (appropriations) from general resources were significantly reduced by over $74.1 million, which required the Transportation Fund to use existing fund balance resources to meet spending for infrastructure projects. Restricted fund balance decreased by $91.9 million or 34 percent as unspent bond proceeds and revenues from the prior year were used in addition to current year revenues on highway projects. In addition, general revenues appropriated to the Transportation Fund in the prior year were spent, decreasing assigned fund balance by $19.1 million or 95.4 percent.

Revenues increased by $84 million or 8.2 percent due to a $99.6 million increase in federal funding primarily provided by ARRA, offset by a $14.4 million decrease in revenue received from cooperative agreements for construction projects. Expenditures increased by $22.7 million or 1.9 percent as a result of increased spending on federal participating highway projects. Over the past several years, there has been a major effort directed toward funding the State's transportation needs and critical highway projects.

Authorized federal funding for highway construction remains relatively stable from year to year. However, the spending of state and federal revenue reflects the timing of highway construction projects, which is impacted by a variety of circumstances such as environmental studies or existing weather conditions. In addition, the Department of Transportation has discretion on allocating federal funds among projects, which impacts the amount of federal revenue reported in the Transportation Fund and Transportation Investment Fund.

Transportation Investment Fund

Fund balance in the Transportation Investment Fund increased by $257.2 million or 78.1 percent from the prior year. Restricted fund balance increased $99.5 million or 29.4 percent primarily due to funding provided through general obligation bond proceeds. Committed fund balance increased $149.1 million or 100 percent due to sales tax revenue unspent at yearend.

Revenues increased $85.6 million or 35.6 percent, due in part to a $45.8 million increase in motor vehicle registration fees, and also due to a $37.9 million increase in committed sales and use tax collections for highway projects. Other financing sources increased by $467.4 million for general obligation bonds issued in fiscal year 2010, $380 million of which was used for capital project expenditures in the current year. Expenditures increased by $299 million or 63.3 percent from the prior year as a result of increased spending on highway construction projects.

Trust Lands Fund

The fund balance of the permanent Trust Lands Fund increased by $150.7 million or 16.5 percent, primarily due to an increase in investment values because of general market conditions. The permanent fund also generated $23 million of cash investment earnings that is earmarked for distribution to local school districts. The principal in the fund is held in perpetuity (nonspendable), with earnings restricted primarily to support public education.

FINANCIAL ANALYSIS OF THE STATE'S PROPRIETARY FUNDS

Student Assistance Programs

The net assets of the Student Assistance Programs increased by $48.5 million or 16.3 percent. The increase resulted primarily from a $37.7 million net gain from the refunding of student loan revenue bonds and a $15.4 million increase in an administrative cost reimbursement for the sale of student loans to the U.S. Department of Education. Of total net assets of $346.3 million, $266.6 million is restricted for use within the programs by bond covenants or federal law.

Unemployment Compensation Fund

Although the economy began to slowly stabilize in fiscal year 2010, the State's average unemployment rate increased compared to the rate in the prior year. Federal grant revenue in the fund increased $324.6 million, as benefits were extended for the unemployed. ARRA provided $259.6 million of the increase. In addition, unemployment tax revenue paid into the fund increased by $25.8 million as a result of higher unemployment. Expenditures in the fund increased $382.9 million or 78.2 percent due to the increase in benefit payments. For the second consecutive year, benefit payments exceeded employer taxes and other revenues resulting in the decrease of net assets of $256.7 million or 37.8 percent. The entire balance of net assets of $422.6 million is restricted for paying unemployment benefits by state and federal law.

Water Loan Programs

The net assets of the Water Loan Programs increased $39.9 million or 5.6 percent from the prior year. Additional capital for loans was provided from $21.7 million in dedicated sales tax revenues, $32.6 million in federal grants, and $13.1 million in interest on loans, offset by program grant expenses of $20 million and other operating expenses of $11.2 million. In addition to the increase in net assets noted above, the Water Loan Programs issued $67.6 million in recapitalization revenue bonds, net of bond premium. This increase in capital allowed the Water Loan Programs to issue more loans during the year resulting in an increase in loans receivable of $60.8 million. Of total net assets of $746.5 million, $346.7 million is restricted for use within the Water Loan Programs by federal grant requirements and $169.5 million is restricted as pledged receivables for outstanding revenue bonds.

Community Impact Loan Fund

The Community Impact Loan Fund was reported as a non-major enterprise fund in the prior year, but is now considered a major fund for fiscal year 2010. Net assets of $524.1 million increased $20.3 million or 4 percent from the prior year, primarily due to transfers into the fund of $13 million from federal mineral lease revenues to provide capital for loans and a $5.3 million increase in interest on notes and mortgages. There is no restriction on fund net assets.

CAPITAL ASSET AND LONG-TERM DEBT ADMINISTRATION

Adjustment to Beginning Net Assets and Reclassification of Major Class of Assets

As described in Note 2 of the financial statements on page 68, beginning net assets of governmental activities were increased by $28.4 million for capital asset adjustments as a result of implementing GASB Statement 51, *Accounting and Financial Reporting for Intangible Assets.* In addition, the beginning balance related to software, previously reported with machinery and equipment was reclassified and is now reported as a separate major class of capital assets. To enhance comparability, all amounts presented for fiscal year 2009 in this discussion and analysis were revised, where applicable, to reflect these changes as if the changes had been made in the prior year.

Capital Assets

The State's capital assets increased a net $1.471 billion during the year. The change consisted of net increases in infrastructure (i.e., state roads and bridges) of $659.5 million; land and related assets of $269.7 million; buildings and improvements of $137.4 million; and in construction in progress of $343.8 million. Machinery and equipment increased a net $1.6 million during the year and software increased $58.9 million during the year. Several buildings financed by the State are actually owned by the colleges and universities, which are discrete component units of the State. Therefore, while the capital assets are on the component unit's financial statements, any outstanding debt issued by the State to finance construction of those assets is reported as a liability of the State's governmental activities. This in turn reduces unrestricted net assets. As of June 30, 2010, the State had $69.6 million of outstanding debt related to capital assets of component units.

At June 30, 2010, the State had $208.3 million in commitments for building projects in its capital projects funds and $1.563 billion ($97.3 million in the Transportation Investment Fund and $1.466 billion in the Transportation Fund) in commitments for highway construction and improvement projects. Funding for the commitments will come from existing resources in these funds and from future bond proceeds and appropriations.

The State has adopted an allowable alternative to reporting depreciation for state roads and bridges (infrastructure assets) maintained by the Utah Department of Transportation (UDOT). Under this alternative method, referred to as the "modified approach," UDOT must maintain an asset management system and demonstrate that the infrastructure is being preserved at or above established condition levels. Infrastructure assets accounted for under the modified approach are not depreciated, and maintenance and preservation costs are expensed.

The State's established condition level for state roads is to maintain 50 percent with a rating of "fair" or better and no more than 15 percent with a "very poor" rating. The most recent condition assessment completed in 2009 (calendar year basis), indicated that 60 percent of the roads were in "fair" or better condition. Only 13.1 percent of the roads assessed were in "very poor" condition. These results reflect a slight change in conditions compared to calendar year 2008, when 61 percent of the roads were assessed as "fair" or better, and 13.9 percent assessed were in "very poor" condition.

The State's established condition level for bridges is to maintain 50 percent with a rating of "good" and no more than 15 percent of bridges with a "poor" rating. The most recent condition assessment, completed in April 2010, indicated that 72.4 percent and 1 percent of bridges were in "good" and "poor" condition, respectively. These results reflect a slight improvement in conditions from calendar year 2008 when 69 percent of the bridges were assessed as "good" or better, and 1 percent assessed were in "poor" condition.

During fiscal year 2010, the State spent $411.1 million to maintain and preserve roads and bridges. This amount is 43 percent above the estimated amount of $287.4 million needed to maintain these assets at established condition levels.

More information about capital assets is included in Note 8 on page 90, and more detailed information on the State's modified approach for reporting infrastructure is presented in the Required Supplementary Information on pages 131 and 132.

Long-term Debt

The *Constitution of Utah* authorizes issuing general obligation debt only as approved by the Legislature. The *Constitution* also limits the total general obligation indebtedness of the State to an amount equal to 1.5 percent of the value of the total taxable property of the State. The *State Appropriation and Tax Limitation Act* (i.e., statutory debt limit) further limits the outstanding general obligation debt of the State to not exceed 45 percent of the maximum allowable state budget appropriation limit. As of June 30, 2010, the State was $1.962 billion below the debt limit established in the *Constitution* and $646.4 million below the statutory debt limit.

Revenue bonds of the State Building Ownership Authority are not backed by the general taxing authority of the State, but are payable from rent revenue provided through appropriations of the Legislature or other operating revenues. Revenue bonds of the Student

Assistance Programs and Water Loan Programs are not backed by the general taxing authority of the State, but are payable solely from specific fees or loan repayments as pledged in the bond indentures.

State of Utah
Net Outstanding Bonded Debt as of June 30
(Expressed in Millions)

	Governmental Activities		Business-type Activities		Total Primary Government		Total Percentage Change
	2010	2009	2010	2009	2010	2009	2009 to 2010
General Obligation Bonds	$ 2,409.9	$ 1,563.0	$ —	$ —	$ 2,409.9	$ 1,563.0	54.2 %
Revenue Bonds:							
State Building Ownership Auth.	238.6	149.3	98.5	74.9	337.1	224.2	50.4 %
Student Assistance Programs	—	—	1,388.9	2,235.4	1,388.9	2,235.4	(37.9)%
Water Loan Progams	—	—	67.6	—	67.6	—	100.0 %
Total Bonds Payable	**$ 2,648.5**	**$ 1,712.3**	**$ 1,555.0**	**$ 2,310.3**	**$ 4,203.5**	**$ 4,022.6**	4.5 %

Total General obligation bonds payable net of premiums, discounts, and deferred amounts on refunding increased $846.9 million offset by a $666 million reduction in revenue bonds payable for an overall net increase of $180.9 million during the fiscal year. The State issued $982.2 million of general obligation bonds during the fiscal year as the State sought to take advantage of lower interest rates to fund both highway and capital facility projects. Of the general obligation bonds issued, $855.4 million was for highway construction and $126.8 million was for capital facility construction. In addition, the State issued a total of $350.6 million of revenue bonds. Of the revenue bonds issued, $126.8 million was to provide for capital facility construction, $65.8 million was for water facility construction in the Water Loan Programs, and $158 million was to provide capital for purchasing student loans in the Student Assistance Programs. Student loan program debt decreased $846.5 million due in part to a $542.7 million refunding and an early $50 million sinking fund payment on bonds just issued. The balance of the decrease was attributable to scheduled principal payments.

The State's active management of its resources has helped the State maintain its triple-A rating on general obligation bonds from all three national rating agencies, and double-A rating on lease revenue bonds from two national rating agencies from which ratings were sought. These ratings are the best available and save millions of dollars in interest each year because the State is able to obtain very favorable interest rates on new debt. Note 10 beginning on page 94 contains more information about the State's outstanding debt.

ECONOMIC OUTLOOK AND NEXT YEAR'S BUDGET

Original general revenue estimates of the General Fund and Education Fund for fiscal year 2011 are higher than actual fiscal year 2010 revenues, by 2.3 percent and 5.3 percent, respectively. Although revenue estimates were slightly higher, the Legislature took additional action to ensure a 2011 balanced budget by further reducing agency budgets, using money from the State's Rainy Day Fund, increasing the tobacco tax, and using one-time resources from various state accounts.

Preliminary data for fiscal year 2011 show tax revenues to be in line with the original 2011 expected budget estimates. The overall unemployment rate is expected to increase in 2010 to 7.6 percent, up from the average 2009 rate of 6.6 percent. Taxable retail sales are expected to decline .8 percent in 2010 and increase 3.8 percent in 2011. Personal income is expected to increase 2.5 percent in 2010, and grow 4.2 percent in 2011. Because these indicators are measured on a calendar year basis, the impact on the State budget will not be fully realized until well into fiscal year 2011. The Governor and Legislature are expected to review the fiscal year 2011 budget again during the upcoming 2011 General Session and take action as necessary to balance the budget.

CONTACTING THE STATE'S DIVISION OF FINANCE

This financial report is designed to provide our citizens, taxpayers, customers, investors, and creditors with a general overview of the State's finances and to demonstrate the State's accountability for the money it receives. If you have questions about this report or need additional financial information, please contact the Department of Administrative Services: Division of Finance, Financial Reporting Section at (801) 538-3082 or visit our Web site at: www.finance.utah.gov.

The preceding discussion and analysis focuses on the State's primary government operations. With the exception of a few nonmajor component units, the State's component units each issue separate audited financial statements that include their respective management's discussion and analysis. Component unit statements may be obtained from their respective administrative offices or from the Office of the Utah State Auditor, Utah State Capitol Complex, East Office Building, Suite E310, Salt Lake City, UT 84114.

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Basic Financial Statements

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Statement of Net Assets

June 30, 2010 (Expressed in Thousands)

	Primary Government			
	Governmental Activities	Business-type Activities	Total	Component Units
ASSETS				
Cash and Cash Equivalents	$ 885,810	$ 797,305	$ 1,683,115	$ 745,621
Investments	1,351,954	41,627	1,393,581	2,144,142
Taxes Receivable, net	686,101	1,823	687,924	—
Accounts and Interest Receivable, net	727,746	143,293	871,039	484,312
Amounts Due From:				
Component Units	23,872	—	23,872	4
Primary Government	—	—	—	7,895
Prepaid Items	2,641	7,060	9,701	16,060
Inventories	16,683	31,391	48,074	58,897
Internal Balances	(10,982)	10,982	—	—
Restricted Investments	988,557	359,438	1,347,995	664,244
Deferred Charges	9,099	14,456	23,555	125,488
Notes/Loans/Mortgages/Pledges Receivable, net	26,870	3,048,111	3,074,981	1,466,059
Pledged Loans Receivables	—	161,985	161,985	—
Other Assets	71,620	—	71,620	80,211
Capital Assets:				
Land and Related Non-depreciable Assets	1,354,318	21,573	1,375,891	138,178
Infrastructure	10,063,774	—	10,063,774	—
Construction in Progress	1,133,392	5,678	1,139,070	386,840
Buildings, Equipment, and Other Depreciable Assets	2,383,381	83,734	2,467,115	5,082,356
Less Accumulated Depreciation	(933,168)	(26,640)	(959,808)	(2,330,930)
Total Capital Assets	14,001,697	84,345	14,086,042	3,276,444
Total Assets	18,781,668	4,701,816	23,483,484	9,069,377
LIABILITIES				
Accounts Payable and Accrued Liabilities	839,810	36,823	876,633	398,873
Amounts Due to:				
Component Units	7,894	1	7,895	—
Primary Government	—	—	—	23,872
Securities Lending	—	—	—	12,787
Unearned Revenue	90,567	6,489	97,056	130,547
Deposits	—	157	157	87,272
Long-term Liabilities (Note 10)				
Due Within One Year	327,806	86,982	414,788	333,980
Due in More Than One Year	2,605,585	2,348,761	4,954,346	2,349,984
Total Liabilities	3,871,662	2,479,213	6,350,875	3,337,315
NET ASSETS				
Invested in Capital Assets, Net of Related Debt	12,005,321	13,061	12,018,382	2,665,351
Restricted for:				
Transportation	155,949	—	155,949	—
Public Education – Expendable	704,673	—	704,673	—
Public Education – Nonexpendable	1,066,568	—	1,066,568	—
Higher Education – Expendable	—	—	—	829,003
Higher Education – Nonexpendable	—	—	—	527,755
Debt Service	9,884	169,522	179,406	173,732
Unemployment Compensation and Insurance Programs	4,234	422,610	426,844	146,069
Loan Programs	—	679,958	679,958	—
Other Purposes – Expendable	67,860	—	67,860	8,582
Unrestricted	895,517	937,452	1,832,969	1,381,570
Total Net Assets	$ 14,910,006	$ 2,222,603	$ 17,132,609	$ 5,732,062

The Notes to the Financial Statements are an integral part of this statement.

Statement of Activities

For the Fiscal Year Ended June 30, 2010 (Expressed in Thousands)

Activities	Expenses	Program Revenues: Charges for Services	Program Revenues: Operating Grants and Contributions	Program Revenues: Capital Grants and Contributions
Primary Government:				
Governmental:				
General Government	$ 383,925	$ 169,808	$ 206,130	$ —
Human Services and Youth Corrections	669,169	12,851	336,004	—
Corrections, Adult	238,902	6,520	1,085	—
Public Safety	184,197	53,504	67,050	—
Courts	118,577	77,953	1,506	—
Health and Environmental Quality	1,875,775	88,504	1,488,705	—
Higher Education	837,479	419	59,909	—
Employment and Family Services	672,852	(2,715)	605,719	—
Natural Resources	166,749	70,780	40,965	—
Community and Culture	177,823	5,030	89,161	—
Business, Labor, and Agriculture	96,895	74,400	10,662	—
Public Education	3,007,905	73,962	732,579	—
Transportation	744,638	314,906	225,675	204,237
Interest and Other Charges on Long-term Debt	87,393	—	—	—
Total Governmental Activities	9,262,279	945,922	3,865,150	204,237
Business-type:				
Student Assistance Programs	156,754	109,804	56,987	—
Unemployment Compensation	872,826	170,224	446,173	—
Water Loan Programs	31,971	13,875	33,717	—
Community and Economic Loan Programs	2,166	9,033	9,598	—
Liquor Retail Sales	180,401	238,767	316	—
Other Business-type Activities	30,886	41,527	49	—
Total Business-type Activities	1,275,004	583,230	546,840	0
Total Primary Government	$10,537,283	$ 1,529,152	$ 4,411,990	$ 204,237
Component Units:				
Utah Housing Corporation	$ 109,503	$ 95,937	$ 14,059	$ —
Public Employees Health Program	573,675	585,790	23,005	—
University of Utah	2,604,200	2,033,878	464,571	49,896
Utah State University	475,647	145,882	207,157	26,584
Nonmajor Colleges and Universities	937,641	386,460	277,296	47,792
Nonmajor Component Units	74,872	37,810	3,134	6,436
Total Component Units	$ 4,775,538	$ 3,285,757	$ 989,222	$ 130,708

General Revenues:
- Taxes:
  - Sales and Use Tax
  - Individual Income Tax Imposed for Education
  - Corporate Tax Imposed for Education
  - Motor and Special Fuel Taxes Imposed for Transportation
  - Other Taxes
  - Total Taxes
- Investment Income
- State Funding for Colleges and Universities
- State Funding for Other Component Units
- Gain on Sale of Capital Assets
- Miscellaneous

Permanent Endowments Contributions

Transfers—Internal Activities

Total General Revenues and Transfers

Change in Net Assets

Net Assets—Beginning

Adjustment to Beginning Net Assets

Net Assets—Beginning as Adjusted

Net Assets—Ending

The Notes to the Financial Statements are an integral part of this statement.

Net (Expense) Revenue and Changes in Net Assets			
Primary Government			
Governmental Activities	Business-type Activities	Total	Component Units
$ (7,987)	$ —	$ (7,987)	$ —
(320,314)	—	(320,314)	—
(231,297)	—	(231,297)	—
(63,643)	—	(63,643)	—
(39,118)	—	(39,118)	—
(298,566)	—	(298,566)	—
(777,151)	—	(777,151)	—
(69,848)	—	(69,848)	—
(55,004)	—	(55,004)	—
(83,632)	—	(83,632)	—
(11,833)	—	(11,833)	—
(2,201,364)	—	(2,201,364)	—
180	—	180	—
(87,393)	—	(87,393)	—
(4,246,970)	0	(4,246,970)	0
—	10,037	10,037	—
—	(256,429)	(256,429)	—
—	15,621	15,621	—
—	16,465	16,465	—
—	58,682	58,682	—
—	10,690	10,690	—
0	(144,934)	(144,934)	0
(4,246,970)	(144,934)	(4,391,904)	0
—	—	—	493
—	—	—	35,120
—	—	—	(55,855)
—	—	—	(96,024)
—	—	—	(226,093)
—	—	—	(27,492)
0	0	0	(369,851)
1,735,023	22,206	1,757,229	—
2,027,884	—	2,027,884	—
272,535	—	272,535	—
340,568	—	340,568	—
328,703	—	328,703	—
4,704,713	22,206	4,726,919	0
5,575	—	5,575	81,613
—	—	—	688,831
—	—	—	36,151
10,927	—	10,927	—
35,288	38,188	73,476	—
—	—	—	20,641
55,845	(55,845)	—	—
4,812,348	4,549	4,816,897	827,236
565,378	(140,385)	424,993	457,385
14,316,181	2,362,988	16,679,169	5,274,677
28,447	—	28,447	—
14,344,628	2,362,988	16,707,616	5,274,677
$14,910,006	$ 2,222,603	$ 17,132,609	$ 5,732,062

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Governmental Fund Financial Statements

General Fund
This fund is the principal operating fund of the State. It accounts for all financial resources of the general government except those not accounted for and reported in another fund.

Education Fund
This fund accounts for all corporate and income taxes that support public and higher education in the State. This fund is also used to account for specific revenues and expenditures that support public elementary and secondary schools and the State Office of Education.

Transportation Fund
This fund is maintained to account for revenues and expenditures associated with highway construction and maintenance. Principal funding is provided from dedicated highway user taxes, fees, and federal funds.

Transportation Investment Fund
This fund was created by the Legislature to account for revenues and expenditures associated with the maintenance, construction, and reconstruction of specific state and federal highways. Projects designated as Centennial Highway or prioritized as critical highway needs are accounted for within this fund. Funding is provided from federal funds, highway general obligation bonds, registration fees, sales and use taxes, and appropriations.

Trust Lands
This permanent fund accounts for land grants and the sale of lands received from the federal *Enabling Act*. The principal in the fund is perpetual with the earnings used primarily to support public education.

Nonmajor Funds
Nonmajor governmental funds are presented by fund type beginning on page 136.

State of Utah

Balance Sheet
Governmental Funds

June 30, 2010 (Expressed in Thousands)

		Special Revenue		
	General	**Education**	**Transportation**	**Transportation Investment**
ASSETS				
Cash and Cash Equivalents	$ 403,640	$ 61,636	$ 184,285	$ —
Investments	55,867	232,113	84,339	567,018
Receivables:				
Accounts, net	503,715	129,300	71,349	—
Accrued Interest	31	—	—	—
Accrued Taxes, net	176,699	429,415	58,016	21,971
Notes/Mortgages, net	946	8,856	445	—
Due From Other Funds	28,397	1,899	1,787	—
Due From Component Units	13	37	—	—
Inventories	411	—	11,646	—
Interfund Loans Receivable	29,726	—	—	—
Other Assets	26	—	22	—
Total Assets	$ 1,199,471	$ 863,256	$ 411,889	$ 588,989
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts Payable and Accrued Liabilities	$ 419,347	$ 143,958	$ 156,420	$ —
Due To Other Funds	19,092	410	6,888	—
Due To Component Units	42	86	—	—
Deferred Revenue	113,346	195,698	19,904	2,439
Total Liabilities	551,827	340,152	183,212	2,439
Fund Balances:				
Nonspendable:				
Long-term Portion of Interfund Loans Receivable	2,861	—	—	—
Inventories	411	—	11,646	—
Permanent Fund Principal	—	—	—	—
Restricted	35,171	523,104	178,759	437,503
Committed	371,354	—	37,354	149,047
Assigned	222,963	—	918	—
Unassigned	14,884	—	—	—
Total Fund Balances	647,644	523,104	228,677	586,550
Total Liabilities and Fund Balances	$ 1,199,471	$ 863,256	$ 411,889	$ 588,989

The Notes to the Financial Statements are an integral part of this statement.

Permanent Trust Lands	Nonmajor Governmental Funds	Total Governmental Funds
$ 552	$ 170,260	$ 820,373
988,557	412,617	2,340,511
10,539	8,465	723,368
1,065	66	1,162
—	—	686,101
15,323	—	25,570
7,919	2,902	42,904
—	23,787	23,837
—	—	12,057
—	—	29,726
71,572	—	71,620
$ 1,095,527	$ 618,097	$ 4,777,229
$ —	$ 92,429	$ 812,154
166	50,473	77,029
10	7,756	7,894
28,783	20,288	380,458
28,959	170,946	1,277,535
—	—	2,861
—	—	12,057
1,066,568	—	1,066,568
—	194,410	1,368,947
—	160,853	718,608
—	91,888	315,769
—	—	14,884
1,066,568	447,151	3,499,694
$ 1,095,527	$ 618,097	$ 4,777,229

Reconciliation of the Balance Sheet — Governmental Funds To the Statement of Net Assets

June 30, 2010		(Expressed in Thousands)
Total Fund Balances for Governmental Funds ……		$ 3,499,694
Total net assets reported for governmental activities in the Statement of Net Assets is different because:		
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds: (See Note 8)		
Land and Related Non-depreciable Assets	$ 1,354,301	
Infrastructure, Non-depreciable	10,063,774	
Construction-In-Progress	1,133,135	
Buildings, Equipment, and Other Depreciable Assets	2,195,101	
Accumulated depreciation	(818,524)	13,927,787
Some of the State's earned revenues will be collected after yearend, but are not available soon enough to pay for the current period's expenditures, and therefore are deferred in the funds. …..……..		290,171
Internal service funds are used by management to charge the costs of certain activities, such as insurance, technology services, and fleet operations to individual funds. The assets and liabilities of the internal service funds are included in governmental activities in the Statement of Net Assets. .....….....…		75,545
Bond issue costs are reported as current expenditures in the funds. However, issue costs are deferred and amortized over the life of the bonds and are included in the governmental activities in the Statement of Net Assets. ……..…		8,615
Long-term liabilities and related accrued interest are not due and payable in the current period and therefore are not reported in the funds: (See Note 10)		
General Obligation and Revenue Bonds Payable	(2,535,186)	
Unamortized Premiums	(119,664)	
Amount Deferred on Refunding	7,044	
Accrued Interest Payable	(1,533)	
Pollution Remediation Obligation	(7,690)	
Settlement Agreements	(39,422)	
Compensated Absences	(162,120)	
Capital Leases	(27,542)	
Net Other Post Employment Benefit Obligation	(5,693)	(2,891,806)
Total Net Assets of Governmental Activities ……..		$ 14,910,006

The Notes to the Financial Statements are an integral part of this statement.

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Statement Of Revenues, Expenditures, And Changes In Fund Balances
Governmental Funds

For the Fiscal Year Ended June 30, 2010 (Expressed in Thousands)

		Special Revenue		
	General	**Education**	**Transportation**	**Transportation Investment**
REVENUES				
Taxes:				
Sales and Use Tax	$ 1,416,447	$ —	$ 62,999	$ 250,158
Individual Income Tax	—	2,124,173	—	—
Corporate Tax	—	266,961	—	—
Motor and Special Fuels Tax	—	—	341,196	—
Other Taxes	275,952	36,186	9,454	—
Total Taxes	1,692,399	2,427,320	413,649	250,158
Other Revenues:				
Federal Contracts and Grants	2,642,157	636,641	421,819	—
Charges for Services/Royalties	297,494	2,719	80,704	—
Licenses, Permits, and Fees	34,540	4,982	71,633	68,792
Federal Mineral Lease	129,377	—	—	—
Federal Aeronautics	—	—	39,752	—
Intergovernmental	—	—	—	—
Investment Income	6,704	25,579	838	6,906
Miscellaneous and Other	206,666	26,591	82,609	—
Total Revenues	5,009,337	3,123,832	1,111,004	325,856
EXPENDITURES				
Current:				
General Government	288,464	—	—	—
Human Services and Youth Corrections	665,601	—	—	—
Corrections, Adult	232,235	—	—	—
Public Safety	194,314	—	—	—
Courts	136,373	—	—	—
Health and Environmental Quality	1,867,646	—	—	—
Higher Education – State Administration	52,084	—	—	—
Higher Education – Colleges and Universities	716,043	—	—	—
Employment and Family Services	673,060	—	—	—
Natural Resources	158,939	—	—	—
Community and Culture	170,898	—	—	—
Business, Labor, and Agriculture	86,984	—	—	—
Public Education	—	3,002,231	—	—
Transportation	—	—	1,244,341	771,720
Capital Outlay	—	—	—	—
Debt Service:				
Principal Retirement	—	—	—	—
Interest and Other Charges	—	—	—	—
Total Expenditures	5,242,641	3,002,231	1,244,341	771,720
Excess Revenues Over (Under) Expenditures	(233,304)	121,601	(133,337)	(445,864)
OTHER FINANCING SOURCES (USES)				
General Obligation Bonds Issued	—	—	37,339	818,051
Revenue Bonds Issued	—	—	—	—
Premium on Bonds Issued	—	—	2,161	47,349
Capital Leases Acquisition	11,122	—	—	—
Sale of Capital Assets	—	32	8,016	—
Transfers In	397,162	8,664	115,904	77,117
Transfers Out	(156,098)	(322,038)	(138,550)	(239,479)
Total Other Financing Sources (Uses)	252,186	(313,342)	24,870	703,038
Net Change in Fund Balances	18,882	(191,741)	(108,467)	257,174
Fund Balances – Beginning	632,691	714,845	675,172	(8,652)
Adjustment to Beginning Fund Balances	(3,929)	—	(338,028)	338,028
Fund Balances – Beginning As Adjusted	628,762	714,845	337,144	329,376
Fund Balances – Ending	$ 647,644	$ 523,104	$ 228,677	$ 586,550

The Notes to the Financial Statements are an integral part of this statement.

Permanent Trust Lands	Nonmajor Governmental Funds	Total Governmental Funds
$ —	$ 3,808	$ 1,733,412
—	—	2,124,173
—	—	266,961
—	—	341,196
—	7,161	328,753
0	10,969	4,794,495
—	13,154	3,713,771
61,214	21,305	463,436
—	—	179,947
—	—	129,377
—	—	39,752
—	28,659	28,659
71,494	7,020	118,541
—	40,138	356,004
132,708	121,245	9,823,982
—	25,517	313,981
—	1,591	667,192
—	3,176	235,411
—	5,417	199,731
—	—	136,373
—	5,618	1,873,264
—	—	52,084
—	18,397	734,440
—	269	673,329
—	2,701	161,640
—	7,360	178,258
—	9,595	96,579
—	87	3,002,318
—	366	2,016,427
—	235,499	235,499
—	189,041	189,041
—	113,876	113,876
0	618,510	10,879,443
132,708	(497,265)	(1,055,461)
—	126,780	982,170
—	101,595	101,595
—	16,343	65,853
—	—	11,122
5,918	—	13,966
12,111	318,086	929,044
—	(17,202)	(873,367)
18,029	545,602	1,230,383
150,737	48,337	174,922
915,831	394,885	3,324,772
—	3,929	—
915,831	398,814	3,324,772
$ 1,066,568	$ 447,151	$ 3,499,694

Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances — Governmental Funds To the Statement of Activities

For the Fiscal Year Ended June 30, 2010		(Expressed in Thousands)
Net Change in Fund Balances – Total Governmental Funds ……		$ 174,922
The change in net assets reported for governmental activities in the Statement of Net Assets is different because:		
Governmental funds report capital outlays as expenditures. However, in the Statement of Activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. The primary government also constructs buildings for component units. When the buildings are completed they are "transferred" to component units and are reported as expenses in the Statement of Activities. This is the amount by which capital outlays $1,637,954 exceeded depreciation $(72,365) and buildings "transferred" to component units $(57,325) in the current period. (See Note 8)		1,508,264
In the Statement of Activities, only the gain/loss on the sale of assets is reported, whereas in the governmental funds, the proceeds from the sales increase financial resources. Thus, the change in net assets differs from the change in fund balance by the assets sold. …….		(49,620)
Net effect of revenues reported on the accrual basis in the Statement of Activities that do not provide current financial resources and thus are not reported as revenues in the funds until available. ……..		(89,539)
Internal service funds are used by management to charge the costs of certain activities, such as insurance, technology services, and fleet operations, to individual funds. The net revenue (expense) of the internal service funds is reported with governmental activities.		2,481
Bond proceeds and capital leases provide current financial resources to governmental funds by issuing debt which increases long-term liabilities in the Statement of Net Assets. Repayments of bond and capital lease principal are expenditures in the governmental funds, but reduce liabilities in the Statement of Net Assets: (See Note 10)		
Bonds Issued	$ (1,083,765)	
Premiums on Bonds Issued	(65,853)	
Capital Lease Additions	(11,122)	
Payment of Bond Principal	189,041	
Capital Lease Payments	2,790	(968,909)
Expenditures are recognized in the governmental funds when paid or due for: items not normally paid with available financial resources; interest on long-term debt unless certain conditions are met; and bond issue costs. However, the Statement of Activities is presented on the accrual basis and expenses and liabilities are reported when incurred, regardless of when financial resources are available or expenditures are paid or due. This adjustment combines the net changes of the following balances:		
Pollution Remediation Obligation Costs	(3)	
Settlement Agreements Costs	(39,422)	
Compensated Absences Expenses	568	
Accrued Interest on Bonds Payable	(628)	
Amortization of Bond Premiums	27,114	
Amortization of Amount Deferred on Refunding	(3,064)	
Deferred Bond Issue Costs	4,989	
Other Post Employment Benefit Costs	(1,775)	(12,221)
Change in Net Assets of Governmental Activities ……		$ 565,378

The Notes to the Financial Statements are an integral part of this statement.

Proprietary Fund Financial Statements

Student Assistance Programs

These programs are comprised of two programs administered by the State Board of Regents: the Utah Higher Education Assistance Authority Student Loan Guarantee Program and the Student Loan Purchase Program. The purpose of these programs is to guarantee the repayment of student loans made by participating lenders to eligible student borrowers and to make loans to, and purchase the loans of, qualified students attending eligible institutions of higher education. Funds are acquired from the sale of bonds, lines-of-credit, variable rate demand notes, and financing agreements with the Student Loan Marketing Association.

Unemployment Compensation Fund

This fund pays claims for unemployment to eligible recipients and is funded through employer contributions and reimbursements, and federal grants.

Water Loan Programs

These programs provide loans to local governments, water districts, and other entities for the purpose of upgrading water storage facilities and other related structures. Capital for this fund has been provided from the General Fund and from general obligation bonds that have been repaid from general tax revenues. Additional funds have been generated by issuing water loan recapitalization revenue bonds that are secured by pledged principal and interest payments of specific revolving water resources loan funds.

Community Impact Loan Fund

This fund provides loans to local governments to alleviate the social, economic, and public financial impacts resulting from the development of the State's natural resources. Working capital for this fund is provided from federal mineral lease funds transferred from the General Fund.

Nonmajor Funds

Nonmajor enterprise funds are presented beginning on page 160.

Governmental Activities – Internal Service Funds

These funds are maintained to account for the operation of state agencies that provide goods or services to other state agencies and other governmental units on a cost-reimbursement basis. These funds are presented in more detail beginning on page 170.

Statement Of Net Assets
Proprietary Funds

June 30, 2010 (Expressed in Thousands)

	Business-type Activities – Enterprise Funds			
	Student Assistance Programs	Unemployment Compensation Fund	Water Loan Programs	Community Impact Loan Fund
ASSETS				
Current Assets:				
Cash and Cash Equivalents	$ 92,371	$ 375,682	$ 120,576	$ 176,404
Investments	40,674	—	—	—
Receivables:				
Accounts, net	9,409	56,720	546	—
Accrued Interest	31,068	—	9,145	3,308
Accrued Taxes, net	—	—	1,823	—
Notes/Loans/Mortgages, net	163,317	—	34,893	15,340
Due From Other Funds	—	—	7,152	—
Due From Component Units	—	—	—	—
Prepaid Items	2,559	—	—	—
Inventories	—	—	—	—
Deferred Charges	1,685	—	—	—
Total Current Assets	341,083	432,402	174,135	195,052
Noncurrent Assets:				
Restricted Investments	359,438	—	—	—
Accounts Receivables	—	10,221	—	—
Investments	—	—	—	—
Prepaid Items	4,498	—	—	—
Accrued Interest Receivable	—	—	3,894	70
Notes/Loans/Mortgages Receivables, net	1,898,499	—	475,409	328,935
Pledged Loans Receivables	—	—	161,985	—
Deferred Charges	12,771	—	—	—
Capital Assets:				
Land	—	—	—	—
Infrastructure	—	—	—	—
Buildings and Improvements	12,679	—	—	—
Machinery and Equipment	1,408	—	—	—
Intangible Assets–Software	—	—	—	—
Construction in Progress	—	—	—	—
Less Accumulated Depreciation	(3,394)	—	—	—
Total Capital Assets	10,693	0	0	0
Total Noncurrent Assets	2,285,899	10,221	641,288	329,005
Total Assets	2,626,982	442,623	815,423	524,057
LIABILITIES				
Current Liabilities:				
Accounts Payable and Accrued Liabilities	21,676	1,611	554	—
Deposits	—	62	—	—
Due To Other Funds	—	4,227	705	—
Due To Component Units	—	—	—	—
Interfund Loans Payable	—	—	—	—
Unearned Revenue	1,618	—	—	—
Policy Claims and Uninsured Liabilities	1,695	14,113	—	—
Contracts/Notes Payable	66,305	—	—	—
Revenue Bonds Payable	510	—	—	—
Arbitrage Liability	1,050	—	—	—
Total Current Liabilities	92,854	20,013	1,259	0
Noncurrent Liabilities:				
Accrued Liabilities	701	—	—	—
Unearned Revenue	1,138	—	—	—
Interfund Loans Payable	—	—	—	—
Policy Claims and Uninsured Liabilities	3,297	—	—	—
Contracts/Notes Payable	745,049	—	—	—
Revenue Bonds Payable	1,388,446	—	67,624	—
Arbitrage Liability	49,164	—	—	—
Total Noncurrent Liabilities	2,187,795	0	67,624	0
Total Liabilities	2,280,649	20,013	68,883	0
NET ASSETS				
Invested in Capital Assets, Net of Related Debt	2,125	—	—	—
Restricted for:				
Unemployment Compensation and Insurance Programs	—	422,610	—	—
Loan Programs	266,641	—	346,660	—
Debt Service	—	—	169,522	—
Unrestricted (Deficit)	77,567	—	230,358	524,057
Total Net Assets	$ 346,333	$ 422,610	$ 746,540	$ 524,057

The Notes to the Financial Statements are an integral part of this statement.

Business-type Activities – Enterprise Funds		Governmental Activities –
Nonmajor Enterprise Funds	Total	Internal Service Funds
$ 32,272	$ 797,305	$ 65,437
—	40,674	—
16,678	83,353	3,124
1,512	45,033	—
—	1,823	—
10,833	224,383	—
36,042	43,194	22,785
—	0	35
3	2,562	2,367
31,391	31,391	4,626
—	1,685	18
128,731	1,271,403	98,392
—	359,438	—
—	10,221	—
953	953	—
—	4,498	274
722	4,686	—
120,885	2,823,728	1,300
—	161,985	—
—	12,771	466
21,573	21,573	17
304	304	303
56,651	69,330	6,081
12,463	13,871	177,278
229	229	4,618
5,678	5,678	257
(23,246)	(26,640)	(114,644)
73,652	84,345	73,910
196,212	3,462,625	75,950
324,943	4,734,028	174,342
12,178	36,019	22,584
95	157	—
27,383	32,315	3,090
1	1	—
—	0	26,865
3,733	5,351	115
—	15,808	17,038
—	66,305	18
3,309	3,819	73
—	1,050	—
46,699	160,825	69,783
—	701	—
—	1,138	165
—	0	2,861
—	3,297	24,859
—	745,049	466
95,181	1,551,251	663
—	49,164	—
95,181	2,350,600	29,014
141,880	2,511,425	98,797
10,936	13,061	73,269
—	422,610	4,234
66,657	679,958	—
—	169,522	—
105,470	937,452	(1,958)
$ 183,063	$ 2,222,603	$ 75,545

Statement Of Revenues, Expenses, And Changes In Fund Net Assets
Proprietary Funds

For the Fiscal Year Ended June 30, 2010 (Expressed in Thousands)

	Business-type Activities – Enterprise Funds			
	Student Assistance Programs	Unemployment Compensation Fund	Water Loan Programs	Community Impact Loan Fund
OPERATING REVENUES				
Sales and Charges for Services/Premiums	$ 10,090	$ 170,224	$ 431	$ —
Fees and Assessments	19,449	—	259	—
Interest on Notes/Mortgages	80,241	—	13,111	5,275
Federal Reinsurance and Allowances/Reimbursements	53,027	424,591	—	—
Miscellaneous	24	—	74	474
Total Operating Revenues	162,831	594,815	13,875	5,749
OPERATING EXPENSES				
Administration	4,454	—	—	—
Purchases, Materials, and Services for Resale	—	—	—	—
Grants	—	—	19,967	—
Rentals and Leases	—	—	—	—
Maintenance	—	—	—	—
Interest	29,030	—	—	—
Depreciation/Amortization	541	—	—	—
Student Loan Servicing and Related Expenses	59,856	—	—	—
Payment to Lenders for Guaranteed Claims	54,690	—	—	—
Benefit Claims and Unemployment Compensation	—	872,826	—	—
Supplies and Other Miscellaneous	8,183	—	11,246	65
Total Operating Expenses	156,754	872,826	31,213	65
Operating Income (Loss)	6,077	(278,011)	(17,338)	5,684
NONOPERATING REVENUES (EXPENSES)				
Investment Income	3,960	21,582	1,076	1,617
Federal Grants	—	—	32,641	
Gain (Loss) on Sale of Capital Assets	—	—	—	—
Tax Revenues	—	—	21,681	—
Interest Expense and Other Charges	—	—	(758)	—
Refunds Paid to Federal Government	—	—	—	—
Other Revenues (Expenses)	38,510	—	—	—
Total Nonoperating Revenues (Expenses)	42,470	21,582	54,640	1,617
Income (Loss) before Transfers	48,547	(256,429)	37,302	7,301
Capital Contributions	—	—	—	—
Transfers In	—	—	6,500	13,033
Transfers Out	—	(224)	(3,886)	—
Change in Net Assets	48,547	(256,653)	39,916	20,334
Net Assets – Beginning	297,786	679,263	706,624	503,723
Net Assets – Ending	$ 346,333	$ 422,610	$ 746,540	$ 524,057

The Notes to the Financial Statements are an integral part of this statement.

Business-type Activities – Enterprise Funds		Governmental Activities – Internal Service Funds
Nonmajor Enterprise Funds	Total	
$ 275,868	$ 456,613	$ 277,003
4,177	23,885	—
2,866	101,493	—
—	477,618	—
667	1,239	75
283,578	1,060,848	277,078
33,152	37,606	101,405
159,324	159,324	75,634
1,241	21,208	—
1,877	1,877	1,830
2,848	2,848	21,270
—	29,030	—
1,860	2,401	17,679
—	59,856	—
—	54,690	—
—	872,826	11,321
8,587	28,081	44,964
208,889	1,269,747	274,103
74,689	(208,899)	2,975
325	28,560	484
8,021	40,662	—
(322)	(322)	(1,342)
525	22,206	—
(4,499)	(5,257)	(54)
—	0	(168)
—	38,510	428
4,050	124,359	(652)
78,739	(84,540)	2,323
—	0	(10)
4,676	24,209	177
(75,944)	(80,054)	(9)
7,471	(140,385)	2,481
175,592	2,362,988	73,064
$ 183,063	$ 2,222,603	$ 75,545

State of Utah

Statement Of Cash Flows
Proprietary Funds

For the Fiscal Year Ended June 30, 2010 (Expressed in Thousands)

	Business-type Activities – Enterprise Funds			
	Student Assistance Programs	Unemployment Compensation Fund	Water Loan Programs	Community Impact Loan Fund
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts from Customers/Loan Interest/Fees/Premiums	$ 66,882	$ 161,252	$ 10,778	$ 5,683
Receipts from Loan Maturities	231,056	—	37,579	22,259
Receipts Federal Reinsurance & Allowances/Reimburse	23,966	424,591	—	—
Receipts from State Customers	11,241	—	—	—
Student Loan Disbursements Received from Lenders	561,462	—	—	—
Student Loan Disbursements Sent to Schools/Lenders	(560,678)	—	—	—
Payments to Suppliers/Claims/Grants	(31,454)	(873,724)	(1,743)	—
Disbursements for Loans Receivable	187,200	—	(98,423)	(62,414)
Payments on Loan Guarantees	(53,770)	—	—	—
Payments for Employee Services and Benefits	(11,039)	—	—	—
Payments to State Suppliers and Grants	—	—	(30,260)	(65)
Payments of Sales, School Lunch, and Premium Taxes	—	—	—	—
Net Cash Provided (Used) by Operating Activities	424,866	(287,881)	(82,069)	(34,537)
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES				
Borrowings Under Interfund Loans	—	—	—	—
Repayments Under Interfund Loans	—	—	—	—
Receipts from Bonds, Notes, and Deposits	1,493,346	5	67,624	—
Payments of Bonds, Notes, Deposits, and Refunds	(1,790,714)	(6)	—	—
Interest Paid on Bonds, Notes, and Financing Costs	(40,506)	—	—	—
Federal Grants and Other Revenues	—	—	24,882	—
Restricted Sales Tax	—	—	19,858	—
Transfers In from Other Funds	—	—	6,500	13,033
Transfers Out to Other Funds	—	(224)	(3,886)	—
Net Cash Provided (Used) by Noncapital Financing Activities	(337,874)	(225)	114,978	13,033
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES				
Borrowings Under Interfund Loans	—	—	—	—
Repayments Under Interfund Loans	—	—	—	—
Proceeds from Bond and Note Debt Issuance	—	—	—	—
Proceeds from Disposition of Capital Assets	—	—	—	—
Principal Paid on Debt and Contract Maturities	—	—	—	—
Acquisition and Construction of Capital Assets	(153)	—	—	—
Interest Paid on Bonds, Notes, and Capital Leases	—	—	—	—
Transfers In from Other Funds	—	—	—	—
Transfers Out to Other Funds	—	—	—	—
Net Cash Provided (Used) by Capital and Related Financing Activities	(153)	0	0	0
CASH FLOWS FROM INVESTING ACTIVITIES				
Proceeds from the Sale and Maturity of Investments	3,962,926	—	—	—
Receipts of Interest and Dividends from Investments	3,966	21,582	1,459	1,617
Payments to Purchase Investments	(4,072,083)	—	—	—
Net Cash Provided (Used) by Investing Activities	(105,191)	21,582	1,459	1,617
Net Cash Provided (Used) – All Activities	(18,352)	(266,524)	34,368	(19,887)
Cash and Cash Equivalents – Beginning	110,723	642,206	86,208	196,291
Cash and Cash Equivalents – Ending	$ 92,371	$ 375,682	$ 120,576	$ 176,404

The Notes to the Financial Statements are an integral part of this statement.

Business-type Activities – Enterprise Funds		Governmental Activities – Internal Service Funds
Nonmajor Enterprise Funds	Total	
$ 311,084	$ 555,679	$ 43,069
7,201	298,095	—
—	448,557	—
9,838	21,079	237,635
—	561,462	—
—	(560,678)	—
(174,364)	(1,081,285)	(121,530)
(23,780)	2,583	—
—	(53,770)	—
(32,786)	(43,825)	(100,749)
(1,010)	(31,335)	(32,913)
(42,610)	(42,610)	—
53,573	73,952	25,512
18,379	18,379	—
(19,597)	(19,597)	(4,037)
—	1,560,975	—
—	(1,790,720)	(380)
—	(40,506)	(18)
8,583	33,465	624
525	20,383	—
2,296	21,829	34
(73,651)	(77,761)	(9)
(63,465)	(273,553)	(3,786)
—	0	262
—	0	(1,433)
26,374	26,374	—
—	0	2,485
(3,040)	(3,040)	(69)
(22,587)	(22,740)	(21,564)
(3,973)	(3,973)	(23)
2,380	2,380	143
(2,292)	(2,292)	—
(3,138)	(3,291)	(20,199)
(8)	3,962,918	—
296	28,920	484
—	(4,072,083)	—
288	(80,245)	484
(12,742)	(283,137)	2,011
45,014	1,080,442	63,426
$ 32,272	$ 797,305	$ 65,437

Continues

Statement Of Cash Flows
Proprietary Funds

Continued

For the Fiscal Year Ended June 30, 2010 (Expressed in Thousands)

	Business-type Activities – Enterprise Funds			
	Student Assistance Programs	**Unemployment Compensation Fund**	**Water Loan Programs**	**Community Impact Loan Fund**
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES				
Operating Income (Loss)	$ 6,077	$ (278,011)	$ (17,338)	$ 5,684
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:				
Depreciation/Amortization Expense	541	—	—	—
Interest Expense for Noncapital and Capital Financing	37,408	—	—	—
Miscellaneous Gains, Losses, and Other Items	4,590	—	—	—
Net Changes in Assets and Liabilities:				
Accounts Receivable/Due From Other Funds	60	(2,273)	(424)	—
Notes/Accrued Interest Receivables	380,798	—	(63,514)	(40,221)
Inventories	—	—	—	—
Prepaid Items/Deferred Charges	(6)	—	—	—
Accrued Liabilities/Due to Other Funds	(6,311)	(9,882)	(793)	—
Unearned Revenue/Deposits	—	—	—	—
Notes Payable	—	—	—	—
Policy Claims Liabilities	1,709	2,285	—	—
Net Cash Provided (Used) by Operating Activities	$ 424,866	$ (287,881)	$ (82,069)	$ (34,537)
SCHEDULE OF NONCASH INVESTING, CAPITAL, AND FINANCING ACTIVITIES				
Increase (Decrease) in Fair Value of Investments	$ —	$ —	$ 280	$ 474
Contributed Capital Assets Transferred In (Out)	—	—	—	—
Total Noncash Investing, Capital, and Financing Activities	$ 0	$ 0	$ 280	$ 474

The Notes to the Financial Statements are an integral part of this statement.

Business-type Activities – Enterprise Funds		Governmental Activities – Internal Service Funds
Nonmajor Enterprise Funds	Total	
$ 74,689	$ (208,899)	$ 2,975
1,860	2,401	17,679
—	37,408	—
(608)	3,982	6
(5,433)	(8,070)	4,874
(15,750)	261,313	(1,300)
(1,085)	(1,085)	40
—	(6)	(600)
(224)	(17,210)	3,584
124	124	19
—	0	(12)
—	3,994	(1,753)
$ 53,573	$ 73,952	$ 25,512
$ 72	$ 826	$ 142
—	0	(10)
$ 72	$ 826	$ 132

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Fiduciary Fund Financial Statements

Pension and Other Employee Benefit Trust Funds

These funds are used to account for defined benefit pension plans and defined contribution plans administered by the Utah Retirement Systems and to account for the State Post-Retirement Benefits Trust Fund, a defined benefit Other Postemployment Benefit Plan (OPEB Plan) administered by the State.

Investment Trust Fund

This fund is used to account for the investments related to external participants in the Utah State Public Treasurer's Investment Fund.

Private Purpose Trust Funds

These funds are used to report resources of all other trust arrangements under which principal and income benefit individuals, private organizations, or other governments.

Agency Funds

Agency funds account for assets held by the State as an agent for other governmental units, other organizations, or individuals.

Individual funds are presented by fund type beginning on page 180.

State of Utah

Statement Of Fiduciary Net Assets
Fiduciary Funds

June 30, 2010 (Expressed in Thousands)

	Pension and Other Employee Benefit Trust Funds	Investment Trust Fund	Private Purpose Trust Funds	Agency Funds
ASSETS				
Cash and Cash Equivalents	$ 794,329	$ 1,411,154	$ 16,825	$ 174,173
Receivables:				
Accounts	10,345	—	6,660	9,605
Contributions	34,641	—	—	—
Investments	353,695	—	—	—
Accrued Assessments	—	—	4,539	—
Court Settlement	—	—	26,000	—
Due From Other Funds	—	—	3,448	195
Investments:				
Debt Securities	5,902,057	4,912,889	1,112,139	23,407
Equity Investments	8,676,150	—	2,273,579	—
Absolute Return	2,411,419	—	—	—
Private Equity	1,410,809	—	—	—
Real Estate	2,799,042	—	—	—
Mortgage Loans	6,844	—	—	—
Invested Securities Lending Collateral	1,555,917	—	—	—
Total Investments	22,762,238	4,912,889	3,385,718	23,407
Capital Assets:				
Land	1,780	—	271	—
Buildings and Improvements	11,448	—	10,715	—
Machinery and Equipment	4,533	—	1,021	—
Less Accumulated Depreciation	(17,439)	—	(2,986)	—
Total Capital Assets	322	0	9,021	0
Total Assets	23,955,570	6,324,043	3,452,211	$ 207,380
LIABILITIES				
Accounts Payable	562,036	—	3,601	$ —
Securities Lending Liability	1,555,917	—	—	—
Due To Other Funds	—	—	92	—
Due To Individuals, Organizations, and Other Governments	—	—	—	207,380
Unearned Revenue	—	—	242	—
Leave/Postemployment Benefits	9,426	—	—	—
Policy Claims Liabilities/Insurance Reserves	5,788	—	274,676	—
Real Estate Liabilities	1,084,561	—	—	—
Total Liabilities	3,217,728	0	278,611	$ 207,380
NET ASSETS				
Held in trust for:				
Pension Benefits	17,717,845	—	—	
Other Postemployment Benefits	91,384	—	—	
Defined Contribution	2,928,613	—	—	
Pool Participants	—	6,324,043	—	
Individuals, Organizations, and Other Governments	—	—	3,173,600	
Total Net Assets	$ 20,737,842	$ 6,324,043	$ 3,173,600	
Participant Account Balance Net Asset Valuation Factor		1.00385638		

The Notes to the Financial Statements are an integral part of this statement.

Statement Of Changes In Fiduciary Net Assets
Fiduciary Funds

For the Fiscal Year Ended June 30, 2010 (Expressed in Thousands)

	Pension and Other Employee Benefit Trust Funds	Investment Trust Fund	Private Purpose Trust Funds
ADDITIONS			
Contributions:			
Member	$ 291,430	$ —	$ 480,460
Employer	692,768	—	—
Court Fees and Fire Insurance Premiums	18,260	—	—
Total Contributions	1,002,458	0	480,460
Pool Participant Deposits	—	8,207,966	—
Investment Income:			
Net Increase (Decrease) in Fair Value of Investments	2,099,628	15,887	265,692
Interest, Dividends, and Other Investment Income	474,196	91,765	67,548
Less Investment Expenses	(45,419)	(244)	—
Net Investment Income	2,528,405	107,408	333,240
Transfers From Affiliated Systems	44,420	—	—
Other Additions:			
Escheats	—	—	16,474
Royalties and Rents	—	—	3,411
Fees, Assessments, and Revenues	—	—	38,283
Miscellaneous	—	—	35,124
Total Other	0	0	93,292
Total Additions	3,575,283	8,315,374	906,992
DEDUCTIONS			
Pension Benefits	940,863	—	—
Retiree Healthcare Benefits	29,365	—	—
Refunds/Plan Distributions	150,298	—	—
Earnings Distribution	—	81,871	—
Pool Participant Withdrawals	—	7,982,788	—
Transfers To Affiliated Systems	44,420	—	—
Trust Operating Expenses	—	—	27,762
Distributions and Benefit Payments	—	—	147,659
Administrative and General Expenses	17,571	—	17,683
Total Deductions	1,182,517	8,064,659	193,104
Change in Net Assets Held in Trust for:			
Pension Benefits	1,831,778	—	—
Other Postemployment Benefits	21,617	—	—
Defined Contributions	539,371	—	—
Pool Participants	—	250,715	—
Individuals, Organizations, and Other Governments	—	—	713,888
Net Assets – Beginning	18,345,076	6,073,328	2,459,712
Net Assets – Ending	$ 20,737,842	$ 6,324,043	$ 3,173,600

The Notes to the Financial Statements are an integral part of this statement.

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Component Unit Financial Statements

Utah Housing Corporation

The Corporation was created to provide an alternative source of funding for home mortgages, particularly for lower income families. It is funded entirely through the issuance of bonds that are repaid from the interest and principal payments made on mortgages.

Public Employees Health Program

This program provides employee medical and other insurance services predominantly for agencies of the State. It also provides claims processing and insurance services for local governments and other public entities within Utah.

University of Utah and Utah State University

These universities are funded through state appropriations, tuition, federal grants, and private donations and grants. In addition to instruction, these universities provide research and other services. The operations of the University of Utah also include its hospital and clinics.

Nonmajor Component Units

Nonmajor component units are presented beginning on page 192.

Combining Statement Of Net Assets
Component Units

June 30, 2010 (Expressed in Thousands)

	Utah Housing Corporation	Public Employees Health Program	University of Utah	Utah State University
ASSETS				
Current Assets:				
Cash and Cash Equivalents	$ 70,185	$ 27,711	$ 369,362	$ 34,949
Investments	346,198	27,779	404,517	39,633
Receivables:				
Accounts, net	—	34,180	297,377	54,575
Notes/Loans/Mortgages/Pledges, net	26,057	—	8,478	1,786
Accrued Interest	6,338	1,782	4,284	—
Due From Primary Government	—	—	7,756	—
Due From Component Units	—	—	—	—
Prepaid Items	—	9,764	—	1,949
Inventories	—	—	39,149	4,743
Deferred Charges	—	—	18,194	—
Total Current Assets	448,778	101,216	1,149,117	137,635
Noncurrent Assets:				
Restricted Investments	97,861	—	431,601	74,207
Accounts Receivables, net	—	—	—	36,633
Investments	169,249	193,439	568,765	157,286
Notes/Loans/Mortgages/Pledges Receivables, net	1,294,387	—	85,421	10,328
Deferred Charges	107,099	—	—	—
Other Assets	8,670	—	65,252	—
Capital Assets (net of Accumulated Depreciation)	6,269	293	1,681,491	526,140
Total Noncurrent Assets	1,683,535	193,732	2,832,530	804,594
Total Assets	2,132,313	294,948	3,981,647	942,229
LIABILITIES				
Current Liabilities:				
Accounts Payable and Accrued Liabilities	46,934	11,324	164,344	41,132
Securities Lending Liability	—	12,787	—	—
Deposits	—	—	70,564	579
Due To Primary Government	—	—	13,952	5,968
Unearned Revenue	—	2,087	66,823	18,042
Current Portion of Long-term Liabilities (Note 10)	174,639	74,251	38,163	22,546
Total Current Liabilities	221,573	100,449	353,846	88,267
Noncurrent Liabilities:				
Accrued Liabilities	95,826	—	—	—
Unearned Revenue	7,952	—	—	1,046
Deposits	—	—	12,900	—
Long-term Liabilities (Note 10)	1,573,075	48,137	483,429	132,569
Total Noncurrent Liabilities	1,676,853	48,137	496,329	133,615
Total Liabilities	1,898,426	148,586	850,175	221,882
NET ASSETS				
Invested in Capital Assets, Net of Related Debt	4,079	293	1,289,089	413,015
Restricted for:				
Nonexpendable:				
Higher Education	—	—	342,260	85,898
Expendable:				
Higher Education	—	—	543,482	129,366
Debt Service	173,732	—	—	—
Insurance Plans	—	146,069	—	—
Other	—	—	—	—
Unrestricted	56,076	—	956,641	92,068
Total Net Assets	$ 233,887	$ 146,362	$ 3,131,472	$ 720,347

The Notes to the Financial Statements are an integral part of this statement.

Nonmajor Component Units	Total
$ 243,414	$ 745,621
89,471	907,598
46,655	432,787
6,955	43,276
421	12,825
139	7,895
4	4
4,347	16,060
15,005	58,897
195	18,389
406,606	2,243,352
60,575	664,244
2,067	38,700
147,805	1,236,544
32,647	1,422,783
—	107,099
6,289	80,211
1,062,251	3,276,444
1,311,634	6,826,025
1,718,240	9,069,377
39,177	302,911
—	12,787
1,528	72,671
3,952	23,872
28,636	115,588
24,381	333,980
97,674	861,809
136	95,962
5,961	14,959
1,701	14,601
112,774	2,349,984
120,572	2,475,506
218,246	3,337,315
958,875	2,665,351
99,597	527,755
156,155	829,003
—	173,732
—	146,069
8,582	8,582
276,785	1,381,570
$ 1,499,994	$ 5,732,062

Combining Statement Of Activities
Component Units

For the Fiscal Year Ended June 30, 2010 (Expressed in Thousands)

	Utah Housing Corporation	Public Employees Health Program	University of Utah	Utah State University
Expenses	$ 109,503	$ 573,675	$ 2,604,200	$ 475,647
Program Revenues:				
Charges for Services:				
Tuition and Fees	—	—	228,464	119,040
Scholarship Allowances	—	—	(27,164)	(39,624)
Sales, Services, and Other Revenues (net of University of Utah patient services allowance of $68,874)	95,937	585,790	1,832,578	66,466
Operating Grants and Contributions	14,059	23,005	464,571	207,157
Capital Grants and Contributions	—	—	49,896	26,584
Total Program Revenues	109,996	608,795	2,548,345	379,623
Net (Expenses) Revenues	493	35,120	(55,855)	(96,024)
General Revenues:				
State Appropriations	—	—	246,631	137,605
Unrestricted Investment Income	—	—	62,661	15,939
Permanent Endowments Contributions	—	—	13,898	3,395
Total General Revenues	0	0	323,190	156,939
Change in Net Assets	493	35,120	267,335	60,915
Net Assets – Beginning	233,394	111,242	2,864,137	659,432
Net Assets – Ending	$ 233,887	$ 146,362	$ 3,131,472	$ 720,347

The Notes to the Financial Statements are an integral part of this statement.

Nonmajor Component Units	Total
$ 1,012,513	$ 4,775,538
359,574	707,078
(74,799)	(141,587)
139,495	2,720,266
280,430	989,222
54,228	130,708
758,928	4,405,687
(253,585)	(369,851)
340,746	724,982
3,013	81,613
3,348	20,641
347,107	827,236
93,522	457,385
1,406,472	5,274,677
$ 1,499,994	$ 5,732,062

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NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accounting policies of the State of Utah conform in all material respects with generally accepted accounting principles (GAAP) as prescribed by the Governmental Accounting Standards Board. Preparation of the financial statements in conformity with GAAP requires management to make estimates and assumptions that affect the reported amounts and disclosures in the financial statements. Actual results could differ from those estimates.

A. Reporting Entity

For financial reporting purposes, the State of Utah reporting entity includes the "primary government" and its "component units." The primary government includes all funds, agencies, boards, commissions, and authorities that are considered an integral part of the State's activities. The State's component units are legally separate organizations for which the State's elected officials are financially accountable.

The Governmental Accounting Standards Board (GASB) has set forth criteria to be considered in determining financial accountability. These criteria include appointing a voting majority of an organization's governing body and either: (***1***) the ability of the State to impose its will on that organization; or (***2***) the potential for the organization to provide specific financial benefits to, or impose specific financial burdens on the State. Where the State does not appoint a voting majority of an organization's governing body, GASB standards require inclusion in the reporting entity if an organization is fiscally dependent on the State, its resources are held for the direct benefit of the State or can be accessed by the State, or the relationship is such that it would be misleading to exclude it.

Except where noted below, the State's component units issue their own separate audited financial statements as special-purpose governments engaged only in business-type activities. These financial statements can be obtained from their respective administrative offices or from the Office of the Utah State Auditor, P.O. Box 142310, Salt Lake City, UT 84114.

Entities such as the local school districts, charter schools, and other local authorities of various kinds that may only partially meet the criteria for inclusion in this report have not been included. (The State's support of the public education system is reported in the Education Fund, a special revenue fund.)

Blended Component Units

Blended component units provide services entirely or almost entirely to the primary government. GASB standards require this type of component unit to be reported as part of the primary government and blended into the appropriate funds.

Utah State Building Ownership Authority (blended with the primary government's debt service and capital projects funds) — The Authority was created by the Legislature as a body politic and corporate for the purpose of financing, owning, leasing and operating facilities to meet the needs of state government. It is comprised of three members: the Governor or designee, the State Treasurer and the Chair of the State Building Board. Separate financial statements are not required or issued for the Authority.

Discrete Component Units

Discretely presented component units are reported in a separate column and/or rows in each of the government-wide statements to emphasize that they are legally separate from the State.

The Governor appoints at least a majority of the governing board members of each of the State's component units, subject in most cases to approval by the Senate. The Utah Housing Corporation is included in the reporting entity because of its ability to issue moral obligation debt of the State and low-income housing tax credits. The other component units are included in the reporting entity because under the criteria established by GASB, the State has the ability to impose its will on these organizations.

The colleges and universities, the Public Employees Health Program, Comprehensive Health Insurance Pool and the Schools for the Deaf and Blind are included as component units due to the level of budget or day-to-day oversight provided by the State. The Governor-appointed board members of the Military Installation Development Authority, Heber Valley Historic Railroad Authority and Utah State Fair Corporation can be replaced at will.

The State's major discrete component units are:

Utah Housing Corporation — The Corporation issues bonds to provide capital for housing and home mortgages, especially for low and moderate-income families. Operations are financed from bond proceeds and from mortgage and investment interest and fees.

Public Employees Health Program — This Program provides employee medical and other insurance services predominantly for agencies of the State. It also provides claims processing and insurance services for local governments and other public entities within Utah. The Program is administered by the Utah State Retirement Board.

University of Utah and Utah State University — These universities are funded primarily through state appropriations, tuition, federal grants, and private donations and grants. In addition to instruction, these universities provide research and other services. The operations of the University of Utah also include its hospital and clinics.

The State's nonmajor discrete component units are:

Comprehensive Health Insurance Pool — The Pool is a nonprofit quasi-governmental entity established within the State Insurance Department. It provides access to health insurance coverage for residents of the State who are considered uninsurable.

Utah Schools for the Deaf and the Blind — These Schools provide practical education to individuals with hearing and/or vision impairments. Although not required, these Schools issue separate but unaudited financial statements.

Military Installation Development Authority — This Authority is an independent, nonprofit entity whose purpose is to provide for the development and improvement of project areas near military installations throughout the State.

Heber Valley Historic Railroad Authority — The Authority is an independent state agency that maintains and operates a scenic and historic railroad in and around the Heber Valley. The Authority issues a separate publicly available compilation report.

Utah State Fair Corporation — This is a nonprofit public corporation that operates the State Fair Park and conducts the Utah State Fair and other various expositions and entertainment events. It receives state appropriations for operations and working capital.

Colleges and Universities — Weber State University, Southern Utah University, Salt Lake Community College, Utah Valley University, Dixie State College of Utah, College of Eastern Utah, Snow College, and the Utah College of Applied Technology. Separate audited financial statements are issued for the branch campuses of the Utah College of Applied Technology.

State Charter School Finance Authority — The Authority was created to provide an efficient and cost-effective method of issuing conduit debt on behalf of charter schools to acquire or construct charter school facilities. The debt is the responsibility of the charter schools, and neither the State nor any political subdivision of the State is obligated for repayment of the debt. Accordingly, this debt is not included as part of the State's reporting entity. There is no financial activity for the Authority and therefore no financial statements are required or issued.

Fiduciary Component Units

Utah Retirement Systems (defined benefit pension plans and defined contribution plans) — Utah Retirement Systems (URS) administers pension funds for various public employee retirement systems and plans of the State and its political subdivisions. URS is an independent state agency subject to legislative and executive department budgetary examination and comment. The Utah State Retirement Board, a seven-member board, is established by statute to administer the systems and plans, and to serve as investment trustees of the funds. Six members are appointed by the Governor with the advice and consent of the Senate, while the State Treasurer serves as the seventh member. Because of the State's trustee responsibilities for these systems and plans, GAAP requires them to be reported as pension trust funds of the primary government rather than discrete component units.

Utah Educational Savings Plan Trust (Private Purpose Trust Fund) — This Fund is a non-profit, self-supporting agency that was created as a means to encourage investment in a public trust to pay for future higher education costs. It is administered by the Utah State Board of Regents acting in its capacity as the Utah Higher Education Assistance Authority. Because of the State's trustee responsibilities for this plan, GAAP requires it to be reported as a private purpose trust fund of the primary government rather than a discrete component unit.

In accordance with GAAP, fiduciary funds and component units that are fiduciary in nature are excluded from the government-wide financial statements.

Related Organization (Excluded from Financial Statements)

Workers' Compensation Fund — This Fund is a nonprofit quasi-public corporation created by the Legislature for a public purpose that provides workers' compensation insurance to private and public employers. The Governor appoints six of the Fund's seven board of directors, but the State's financial accountability for the Fund does not extend beyond making the appointments.

B. **Government-wide and Fund Financial Statements**

Government-wide Financial Statements

The Statement of Net Assets and Statement of Activities report information on all nonfiduciary activities of the primary government and its component units. Primary government activities are distinguished between *governmental* and *business-type* activities. Governmental activities generally are financed through taxes, intergovernmental revenues, and other non-exchange revenues. Business-type activities are financed in whole or in part by fees charged to external parties for goods or services.

The Statement of Net Assets presents the reporting entities' non-fiduciary assets and liabilities, with the difference reported as net assets. Net assets are restricted when constraints placed upon them are either externally imposed or are imposed by constitutional provisions or enabling legislation.

The Statement of Activities demonstrates the degree to which the direct expenses of a given function or segment is offset by program revenues. Direct expenses are those that are clearly identifiable within a specific function. The State does not allocate general government (indirect) expenses to other functions. Program revenues include: (***1***) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function; and (***2***) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function. Taxes and other revenues not meeting the definition of program revenues are reported as general revenues.

Fund Financial Statements

Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds, even though the latter are excluded from the government-wide statements. For governmental and proprietary funds financial statements, the emphasis is on major individual governmental and enterprise funds, with each displayed in a separate column. All remaining governmental and enterprise funds are aggregated and reported as nonmajor funds. Internal service funds are also aggregated and reported in a separate column on the proprietary funds financial statements.

C. **Measurement Focus, Basis of Accounting, and Financial Statement Presentation**

Government-wide Financial Statements

The government-wide financial statements are prepared using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when the related liability is incurred, regardless of the timing of the cash flows. Nonexchange transactions, in which the State receives value without directly giving equal value in exchange, include taxes, grants, and donations. Tax revenue is recognized in the fiscal year in which the related sales, wages, or activity being taxed occurred. Revenue from grants and donations is recognized in the fiscal year in which all eligibility requirements have been met.

Governmental Fund Financial Statements

The governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collected within the current period or expected to be collected soon enough thereafter to pay liabilities of the current period. For this purpose, the State generally considers taxes and other revenues to be available if the revenues are collected within 45 days after yearend. An exception to this policy is federal grant revenues, which generally are considered to be available if collection is expected within 12 months after yearend.

Expenditures are generally recorded when the related liability is incurred, as under the accrual basis of accounting. However, expenditures for principal and interest on long-term debt are recorded when due or when amounts have been accumulated in the debt service fund for payments of interest to be made early in the following year. Also, expenditures and related liabilities for compensated absences, postemployment benefits, and claims and judgments are recorded only to the extent they have matured (come due for payment).

Major Governmental Funds — The State reports the following major governmental funds:

- **General Fund**. This fund is the principal operating fund of the State. It accounts for all financial resources of the general government, except those not accounted for and reported in another fund.

- **Education Fund**. This special revenue fund accounts for all corporate taxes, income taxes, and revenues from taxes on intangible property that support public and higher education. Specific revenues that support public elementary and secondary schools in the State are also reported in the Education Fund.

- **Transportation Fund**. This special revenue fund accounts for dedicated highway user taxes, bond proceeds, fees, and federal funds associated with highway construction and maintenance.

- **Transportation Investment Fund**. This special revenue fund accounts for vehicle registration fees, sales and use taxes, bond proceeds, and federal funds associated with Centennial Highway projects and other specific highway projects.

- **Trust Lands Fund**. This is a permanent fund that accounts for land grants and the sale of lands received from the federal *Enabling Act*. The principal in the fund is perpetual, with the earnings used primarily to support public education.

Nonmajor Governmental Funds — The State's nonmajor governmental funds include other special revenue funds, capital projects funds, and debt service funds. The nonmajor special revenue funds account for specific revenue sources that are restricted or committed to expenditures for specific purposes. Examples include tobacco settlement monies, environmental activities, crime victim reparations, debt collections, and rural development programs. The capital projects funds account for resources used for capital outlays including the acquisition, construction, or improvement of capital facilities other than those financed by proprietary funds or assets held in trust. The debt service funds account for resources used for the payment of interest and principal on general long-term debt obligations.

Proprietary Fund Financial Statements

The financial statements of the proprietary funds are reported using the economic resources measurement focus and the accrual basis of accounting, similar to the government-wide financial statements described previously. Proprietary funds include both enterprise and internal service fund types. Enterprise funds report the activities for which fees are charged to external users for goods or services. Internal service funds account for goods and services provided primarily to other agencies or funds of the State, rather than to the general public.

Reporting for business-type activities and enterprise funds follow all GASB pronouncements, and all Financial Accounting Standards Board's (FASB) pronouncements issued on or before November 30, 1989, except those that conflict with a GASB pronouncement. The State has elected not to apply FASB pronouncements issued after November 30, 1989.

Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. Revenues and expenses not meeting this definition, such as subsidies and investment earnings, are reported as nonoperating.

Major Enterprise Funds — The State reports the following major enterprise funds in its proprietary fund statements:

- **Student Assistance Programs**. These programs make loans to, and purchase loans of, qualified students attending eligible higher education institutions. The programs also guarantee the repayment of student loans made by participating lenders to eligible students.

- **Unemployment Compensation Fund**. This fund pays claims for unemployment to eligible recipients.

- **Water Loan Programs**. This fund provides loans to local governments, water districts, and other entities for the purpose of upgrading water storage facilities and other related structures.

- **Community Impact Loan Fund.** This fund provides loans to local governments to alleviate the social, economic, and public financial impacts resulting from the development of the State's natural resources.

Nonmajor Enterprise Funds — The State's nonmajor enterprise funds include loan programs for low-income housing, agricultural, energy efficiency, transportation infrastructure, and other purposes; Alcoholic Beverage Control (state liquor stores); Utah Correctional Industries; State Trust Lands Administration; and the Utah Dairy Commission.

Internal Service Funds — The State also reports the internal service fund type in the proprietary funds statements. The activities accounted for in internal service funds include technology services,

general services, fleet operations, risk management, property management, and human resource management. In the government-wide financial statements, internal service funds are included with governmental activities.

Fiduciary Fund Financial Statements

The fiduciary funds account for assets held by the State in a trustee capacity or as an agent for other individuals or organizations. The fiduciary fund financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. The following fiduciary fund types are reported:

Pension and Other Employee Benefit Trust Funds — These funds account for the plan assets, liabilities, net assets, and changes in net assets of: (***1***) defined benefit pension plans and defined contribution plans administered by Utah Retirement Systems; and (***2***) the State Post-Retirement Benefits Trust Fund, a defined benefit other postemployment health care plan (State Employees' OPEB Plan), administered by the State.

Investment Trust Fund — This fund is used to account for the investments related to external participants in the Utah State Public Treasurer's Investment Fund.

Private Purpose Trust Funds — These funds report resources of all other trust arrangements in which principal and income benefit individuals, private organizations or other governments. Examples include the Utah Navajo Royalties Holding Trust, Unclaimed Property Trust, Employers' Reinsurance Trust, Petroleum Storage Tank Trust, and the Utah Educational Savings Plan Trust.

Agency Funds — These funds account for assets held by the State as an agent for other governmental units, other organizations, or individuals. These funds include fines, forfeitures, tax collections, and withholding taxes for employees.

Component Unit Financial Statements

The combining component unit financial statements are presented in order to provide information on each of the major component units included in the component unit's column of the government-wide statements. The component unit financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. The information is presented in order to be consistent with the government-wide statements, and is less detailed than the presentation in each component unit's separately issued financial statements. The component units follow all current GASB pronouncements, and all FASB pronouncements issued on or before November 30, 1989, except those that conflict with a GASB pronouncement. In addition, as allowed by GASB standards, the Public Employees Health Program has elected to apply all applicable FASB pronouncements issued after November 30, 1989, that do not conflict with GASB standards.

D. **Fiscal Yearends**

All funds and discretely presented component units are reported using fiscal years which end on June 30, except the defined benefit pension plans and defined contribution plans (fiduciary funds), administered by Utah Retirement Systems, Utah State Fair Corporation (nonmajor component unit), and the Utah Dairy Commission (nonmajor enterprise fund), which have fiscal years ending December 31.

E. **Assets, Liabilities, and Net Assets/Fund Balances**

Cash and Cash Equivalents and Investments

Cash equivalents are generally considered short-term, highly liquid investments with a maturity of three months or less from the purchase date. The Student Assistance Programs (enterprise fund) use a trustee for their long-term investing needs, and they consider any cash and cash equivalents held by their trustee as investments.

All cash deposited with the State Treasurer by state entities is maintained by the Treasurer in various pooled investment funds. The State Treasurer invests the deposited cash, including the cash float, in short-term securities and other investments. All interest revenue is allocated to the General Fund unless state law or trust agreements require allocations of interest to other funds. Funds authorized to receive interest earnings are segregated into separate investment pools, and interest is allocated based on cash balances in the pool.

Investments (including cash equivalents) are under the control of the State Treasurer or other administrative bodies as determined by law. In certain instances, investments may be restricted by law or other legal instruments. Investments are presented at fair value. The fair value of investments is based on published prices and quotations from major investment brokers at current exchange rates, as available. For investments where no readily ascertainable fair value exists, management, in consultation with their investment advisors, has determined the fair values for the individual investments. Investments held as security deposits which are not held for investment purposes are carried at cost. The Utah Retirement Systems' (defined benefit pension plans and defined contribution plans) mortgages are valued on an amortized cost basis which approximates fair value, and the fair value of real estate investments has been estimated based on independent appraisals.

The State's Unemployment Compensation Fund (enterprise fund) monies are required by the Social Security Act to be invested in the U.S. Department of Treasury, Bureau of Public Debt Unemployment Trust Fund (BPDUTF), which is not registered with the SEC. The fair value of the position in the BPDUTF is the same as the value of the BPDUTF shares.

Utah Retirement Systems (defined benefit pension plans and defined contribution plans) had five types of derivative financial instruments at yearend: futures, currency forwards, options, swaps, and Synthetic Guaranteed Investment Contracts. Futures contracts are traded on organized exchanges to minimize credit risk. Currency forwards are entered into in order to hedge the exposure to changes in foreign currency exchange rates on foreign currency dominated portfolio holdings. Options give the right, but not the obligation, to buy (call) or sell (put) an asset at a preset price over a specified period. Interest rate swap agreements are entered into in an attempt to manage their exposure to interest rate risk. Interest rate risk represents the exposure to fair value losses arising from the future changes in prevailing market interest rates. Synthetic Guaranteed Investment Contracts are available to members in the Utah Retirement Systems Defined Contribution Plans. Utah Housing Corporation (major component unit) enters into various rate swap contracts as part of its overall funding strategy. The Corporation sells variable rate bonds, although to manage the inherent interest

rate risk associated with variable rate debt, it enters into pay fixed, receive variable interest rate swap contracts. See Note 3 for additional information about derivatives.

Receivables

Accounts receivables in the governmental and business-type activities consist mainly of amounts due from the Federal Government, customers, and others. Receivables from the Federal Government are reasonably assured; accordingly, no allowance for uncollectible accounts has been established.

Notes/mortgages receivables in the governmental and business-type activities are primarily long-term loans for local governments and agricultural development, home mortgages, and individual student loans. The interest rates on the loans vary but are generally lower than market rates and, in some cases, are non-interest bearing. Student loans in the Student Assistance Programs (business-type activities) are fixed and variable rate federally insured loans. Student loans are insured at 95 to 100 percent of their principal balance depending on the date disbursed.

Accrued taxes include receivables for taxpayer-assessed taxes where the underlying exchange has occurred in the period ending June 30 or prior, net of applicable estimated refunds and allowances.

Note 5 provides a disaggregation of governmental and business-type receivables, including a breakout of current/noncurrent balances and established allowances.

Inventories and Prepaid Items

Proprietary funds and component units inventories are valued at the lower of cost or market. Cost evaluation methods include first-in-first-out (FIFO), last-in-first-out (LIFO), average cost, weighted average, weighted moving average, and retail inventory method.

Governmental fund inventories are recorded as expenditures when purchased except for Transportation Fund inventories and state park inventories (reported in the General Fund), that are recorded as expenditures when consumed. Both Transportation Fund inventories and state park inventories are valued using a weighted average cost.

Prepaid items related to governmental funds are immaterial and recorded as expenditures in the governmental funds financial statements when paid.

Prepaid items for the Student Assistance Programs (major enterprise fund) are primarily federal default fees charged at the time loan proceeds are disbursed and amortized over the estimated lives of the loans using an accelerated method of amortization beginning 36 months from the date the federal default fee is paid by the program.

Capital Assets

Capital assets, which include land and related assets, buildings, equipment, intangible assets (software), and infrastructure (roads, bridges, drainage systems, lighting systems, and similar items), are reported in the applicable governmental or business-type activities columns, or in the component units column on the government-wide Statement of Net Assets. Capital assets of proprietary funds and fiduciary funds are also recorded in their respective fund statements. Capital assets, with the exception of infrastructure and internally generated software, are defined by the State as assets, which cost $5 thousand or more when acquired and have an estimated useful life greater than one year. Infrastructure assets are capitalized if the cost is over $1 million. Internally generated software is capitalized if the cost is over $500 thousand. Purchased or constructed capital assets are recorded at cost or at estimated historical cost where historical cost is not available. Donated fixed assets are valued at their estimated fair value at the date of donation.

Capital assets purchased by governmental funds are recorded as expenditures in the governmental fund financial statements. Interest expense for capital asset construction related to governmental activities is not capitalized. Interest expense incurred during construction of capital facilities related to business-type activities and component units is immaterial and is not capitalized in all cases.

Buildings, equipment, and other assets are depreciated or amortized using the straight-line method over the following estimated useful lives:

Asset Class	Years
Equipment/Software	3–15
Aircraft and Heavy Equipment	5–30
Buildings and Improvements	30–40
Land Improvements	5–20
Infrastructure	15–80

As provided by GASB standards, the State has elected to use the "modified approach" to account for infrastructure assets (i.e., roads and bridges) maintained by the State's Department of Transportation. This includes infrastructure acquired prior to fiscal year 1981. Under this approach, depreciation expense is not recorded and only improvements that expand the capacity or efficiency of an infrastructure asset are capitalized. Using this approach requires the State to: (***1***) maintain an inventory of the assets and perform periodic condition assessments; (***2***) estimate each year the annual amount to maintain and preserve the assets at the condition level set by the State; and (***3***) document that the assets are being preserved approximately at or above the condition level set by the State. Other infrastructure, which is primarily maintained by the Department of Natural Resources, is capitalized and depreciated.

Most works of art and historical treasures are not capitalized or depreciated. These assets are held for public exhibition, education, or research rather than financial gain. These assets are also protected, unencumbered, and preserved and subject to policies requiring the proceeds from sales of collection items to be used to acquire other collection items. The State's assets of this nature include the State Fine Art Collection, photographs, prints, paintings, historical documents and artifacts, monuments, statues, and paleontological and archaeological collections.

Accrued Liabilities

Accrued liabilities include the liability for employee payrolls and liabilities accruing over time where demand for payment is due shortly after fiscal yearend. See Note 6 for additional information about accrued liabilities.

Deferred Revenue — Unearned and Unavailable

In the government-wide statements, proprietary fund statements, and fiduciary fund statements, unearned revenue is recorded when cash or other assets are received prior to being earned. In the governmental fund statements, deferred revenue is recorded when revenue is either unearned or unavailable. Deferred revenues for the Student Assistance Programs (major enterprise fund) are primarily guarantee fees that are recognized as income over a period of ten years using the sum-of-the-years-digits method.

Policy Claims Liabilities

Policy claims liabilities are for insurance claims incurred prior to the reporting date and are based on actuarial estimates. Policy claims liabilities for Unemployment Insurance are for claims filed as of the reporting date. A substantial portion of policy claims liabilities is long-term in nature. Therefore, claims liabilities are reported as long-term liabilities on the Statement of Net Assets.

Long-term Debt

In the government-wide financial statements and proprietary fund financial statements, long-term debt and other long-term obligations are reported as liabilities. Bond premiums and discounts, deferred amounts on refunding, as well as issuance costs, are deferred and amortized over the life of the bonds using the bonds outstanding method or straight-line method, which approximates the effective interest method. Bonds payable are reported net of the applicable bond premium or discount and deferred amount on refunding. Bond issuance costs are reported as deferred charges (assets).

In the governmental fund financial statements, bond premiums and discounts, as well as bond issuance costs, are recognized during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

The *Tax Reform Act of 1986* requires governmental entities issuing tax-exempt bonds to refund to the U.S. Treasury interest earnings on bond proceeds in excess of the yield on those bonds. Governmental entities must comply with arbitrage rebate requirements in order for their bonds to maintain tax-exempt status. Entities are required to remit arbitrage rebate payments for non-purpose interest to the federal government at least once every five years over the life of the bonds. Federal regulations also require the Student Assistance Programs (enterprise fund) to keep the yield on student loans within a designated percentage of the interest cost of the related tax-exempt borrowing. One method of reducing this yield is to make yield reduction payments to the United States Treasury. Estimated yield reduction payments may be made by the end of the tenth year and every fifth year thereafter during the life of the bonds. Some State of Utah bonds may be exempt from the rebate requirements if they meet certain statutory exceptions per the regulations.

Arbitrage liability is treated as an expense in the government-wide Statement of Net Assets and the proprietary fund financial statements when the liability is recognized. Arbitrage liability is recorded as an expenditure in the governmental funds financial statements when the liability is due. At June 30, 2010, the total estimated arbitrage rebate liability in the Student Assistance Programs (enterprise fund) was $50.214 million, of which $48.32 million represents yield reduction payments and $1.894 million represents the estimated liability for non-purpose interest. Other arbitrage liabilities are immaterial.

Compensated Absences and Postemployment Benefits

Employees' vacation leave is accrued at a rate of four hours every two weeks for the first five years of employment, and grows to a rate of seven hours every two weeks after 20 years of employment. There is no requirement to use vacation leave, but a maximum of 320 hours may be carried forward at the beginning of each calendar year. Unused vacation leave is paid to employees upon termination. Employees who have a sick leave balance in excess of 144 hours at the beginning of a calendar year are eligible to "convert" up to 40 hours of sick leave if less than that amount is used during the year. Employees may use converted sick leave in place of annual leave. Any balance in converted sick is paid to employees upon termination. This converted sick leave program ends on January 1, 2014. The total liability of the governmental activities for compensated absences is recorded in the government-wide Statement of Net Assets as part of long-term liabilities. However, in accordance with GAAP, the liability is not recorded in the governmental funds financial statements. See Note 10 for additional information about the liability.

Employees earn sick leave at a rate of four hours for each two-week period, with no limit to the amount that can be accumulated. The State does not reimburse employees for unused sick leave upon termination unless employees are eligible for retirement or the sick leave is "converted". Sick leave is expended when used.

At retirement, for participating agencies, an employee receives 25 percent of the value of all unused accumulated sick leave as a mandatory employer contribution into a 401(k) account. Each day of remaining sick leave earned prior to January 1, 2006, may be used to participate in the State's Other Postemployment Benefit Plan (State Employees' OPEB Plan) to purchase health and life insurance coverage or Medicare supplemental insurance. Any remaining sick leave earned on or after January 1, 2006, is converted to a value (based on the higher of the employee's rate of pay at retirement or the average pay rate of retirees in the previous year) and placed in a Health Reimbursement Arrangement administered by Utah Retirement Systems. The Annual Required Contribution (ARC) needed to fund current and future liabilities of the State Employees' OPEB Plan is provided by charges to agency budgets. Payments of postemployment health and life insurance benefits to retirees are made from the State Employees' OPEB plan that is administered as a single-employer defined benefit healthcare plan. See Note 17 for additional information about the State's OPEB Plan administered as an irrevocable trust.

The State of Utah also administers the Elected Officials' OPEB Plan, a single-employer defined benefit healthcare plan. Only governors and legislators (elected officials) that retire after January 1, 1998 and have four or more years of service can elect to receive and apply for this benefit. To qualify for health coverage, elected officials must be between 62 and 65 years of age and either be active members at the time of retirement or have continued coverage with the program until the date of eligibility. To qualify for Medicare supplemental coverage an elected official must be at least 65 years of age. The State will pay a portion or all the health benefit costs for the elected official and spouse based on years of service. See Note 17 for additional information.

For administrative purposes, the State maintains compensated absences pools within the General Fund, Education Fund, and Transportation Fund. The ongoing payments from the pools are provided by charges to agency budgets as benefits are earned. Vacation leave taken as time off is paid from current budgets when used. Payment of leave balances at termination is made from the compensated absences pools. Proprietary funds, Utah Schools for the Deaf and the Blind, and private purpose trust funds of the primary government also participate in the pools and the OPEB Plan, and have no liability for leave or postemployment benefits once their contributions have been made.

Compensatory time for overtime worked may be earned up to a maximum of 80 hours. Any overtime exceeding 80 hours is paid when earned. In accordance with GAAP, compensatory time is expended when the leave is taken in governmental funds, but is expensed when earned for budgetary purposes.

Vacation earnings, sick leave earnings, and termination policies vary among component units and from the primary government's policies, but usually vacation leave is expended when earned and sick leave is expended when used.

Net Assets/Fund Balances

The difference between assets and liabilities is "Net Assets" on the government-wide, proprietary fund, and fiduciary funds financial statements and "Fund Balance" on the governmental fund financial statements.

In the governmental fund financial statements, fund balances are classified as nonspendable, restricted, or unrestricted (committed, assigned, or unassigned). Restricted represents those portions of fund balance where constraints placed on the resources are either externally imposed or imposed by law through constitutional provisions or enabling legislation. Committed fund balance represents amounts that can only be used for specific purposes pursuant to constraints imposed by formal action of the Legislature, such as an appropriation or legislation. Assigned fund balance is constrained by the Legislature's intent to be used for specific purposes, by directive of the Executive Appropriations Committee of the Legislature or in some cases by legislation. See Note 11 for additional information about fund balances.

The State maintains two stabilization accounts: (1) the General Fund Budget Reserve Account in the General Fund (the "Rainy Day Fund") reported as committed fund balance; and (2) the Education Budget Reserve Account in the Education Fund (the "Education Reserve") reported as restricted fund balance. The resources of both accounts may only be expended when specific non-routine budget shortfalls occur and upon appropriation by the Legislature. See Note 11 for additional information about the stabilization accounts.

F. **Revenues and Expenditures/Expenses**

When an expenditure/expense is incurred for purposes for which both restricted and unrestricted resources are available, it is the State's general policy to use restricted resources first. When expenditures/expenses are incurred for purposes for which unrestricted (committed, assigned, and unassigned) resources are available, and amounts in any of these unrestricted classifications could be used, it is the State's general policy to spend committed resources first. However, the State has some programs that are funded by appropriations from both unrestricted resources and resources required by law to be deposited in a specific subfund for a specific purpose (which may include restricted resources and unrestricted–committed resources). In those instances, it is the State's policy to expend those resources proportionally based on the amounts appropriated from each source.

Grants

Federal grants and assistance awards made on the basis of entitlement periods are recorded as revenues when entitlement occurs. All federal reimbursement-type grants are recorded as revenues when the related allowable expenditures are incurred and all applicable eligibility requirements are met.

Federal grants include nonmonetary transactions for food and vaccine commodities. Commodities revenue and expenditures are valued at their federally reported value. Commodity inventories at yearend are immaterial. For the fiscal year ended June 30, 2010, the State reported revenue and expenditures of $25.523 million for commodities in the General Fund, and $16.315 million for commodities in the Education Fund (special revenue fund).

Investment Income

Investment income includes interest, dividends and other earnings, and the change in fair value of investments. Negative investment income is reported where the decrease in the fair value of investments due to market conditions exceeded the other components of investment income.

In accordance with state law, interest and dividend income from investments in the Trust Lands permanent fund and the State Endowment Fund (nonmajor governmental fund) is assigned to and reported directly in the Education Fund and the General Fund, respectively. One half of the applicable income reported in the General Fund is then transferred back into the State Endowment Fund to increase the principal in the fund as required by state law.

Retirement and Employee Benefit Costs

Most state employees participate in a defined benefit pension plan and/or defined contribution plan administered by Utah Retirement Systems. Contributions collected for the pension plans and contribution plans and the retirement benefits paid are accounted for in the Pension and Other Employee Benefit Trust Funds. All costs for pension, health, and federal social security contributions are reported as expenditures in the appropriate function in governmental fund types or as expenses in applicable proprietary fund types. Pension and other benefit costs are recognized in the fiscal year in which the underlying payroll cost is incurred.

G. **Interfund Transactions**

Government-wide Financial Statements

Interfund Activity — In general, eliminations have been made to minimize the double counting of internal activity, including internal service fund type activity. However, interfund services, provided and used between different functional categories, have not been eliminated in order to avoid distorting the direct costs

and program revenues of the applicable functions. Operating transfers between governmental and business-type activities are reported at the net amount.

Interfund Balances — Interfund receivables and payables have been eliminated from the government-wide Statement of Net Assets, except for the residual amounts due between governmental and business-type activities.

Governmental Fund Financial Statements

Interfund Activity — Interfund transactions for goods sold or services rendered for a price approximating their external exchange value, and employee benefit contributions are accounted for as revenues and expenditures/expenses in the funds involved.

Transfers are used to report flows of cash (or other assets) between funds without equivalent flows of assets in return or a requirement for repayment. The State's transfers are based on legislative appropriations or other legal authority. Transfers are presented in Note 13.

NOTE 2. BEGINNING NET ASSET ADJUSTMENTS AND OTHER CHANGES

For the fiscal year ended June 30, 2010, the State implemented the following new accounting standards issued by the Governmental Accounting Standards Board (GASB):

- GASB Statement 51, *Accounting and Financial Reporting for Intangible Assets.*
- GASB Statement 54, *Fund Balance Reporting and Governmental Fund Type Definitions.*
- GASB Statement 55, *The Hierarchy of Generally Accepted Accounting Principles for State and Local Governments.*

In addition to the statements noted above, GASB Statement 53, *Accounting and Financial Reporting for Derivative Instruments*, was implemented by Utah Retirement Systems (fiduciary component unit) and Utah Housing Corporation (major discrete component unit). The required GASB Statement 53 disclosures, from the separate reports of these component units have been included in this report.

GASB Statement 51 requires that identifiable intangible assets be classified and reported as capital assets. This statement also provides guidance on recognizing internally generated computer software as an intangible asset. Retroactive reporting is required except for intangible assets with indefinite useful lives and internally generated assets (i.e., software). The State began capitalizing external software costs over $5,000 and other intangible assets several years ago and, as a result, restatement of beginning net assets or accumulated amortization related to intangible assets was not necessary. The State decided to retroactively capitalize costs from a recently completed internally generated computer software project for new tax systems. As a result, a restatement of $28.447 million was made to beginning net assets of governmental activities. Specific changes are reflected in Note 8.

GASB Statement 54 clarifies the existing governmental fund type definitions and provides clearer fund balance categories and classifications. The new hierarchical fund balance classification is based primarily upon the extent to which a government is bound to follow constraints on resources in governmental funds and includes the terms: *nonspendable, committed, restricted, assigned,* and *unassigned.* This Statement was early implemented. Details on the State's fund balance classifications and policies are reflected in Note 11.

The governmental fund types used by the State were evaluated based on the provisions of GASB Statement 54. Several funds reported as part of Miscellaneous Special Revenue Funds (nonmajor governmental funds) were determined to not meet the new fund type classification for special revenue funds. As a result, the funds were statutorily changed by the Legislature to be sub-accounts within the General Fund. Therefore, a reclassification of $3.264 million was made to reduce the beginning fund balance of Miscellaneous Special Revenue Funds (nonmajor governmental funds) and increase beginning fund balance of the General Fund. This change had no impact on governmental activities as reported on the prior year Statement of Activities.

In defining fund type classifications GASB Statement 54 clarified that specific revenue sources should be recognized in the special revenue fund where these revenues will be expended. In order to comply with this Statement, legislation was passed that requires all activity of the Uniform School Fund (previously a major special revenue fund) be reported within the Education Fund (major special revenue fund). As a result of this change, the beginning fund balance of the Uniform School Fund ($197.168 million) is now combined and reported as part of the beginning fund balance of the Education Fund. This change had no impact on governmental activities as reported on the prior year Statement of Activities.

GASB Statement 55 was implemented upon issuance. This statement incorporates the hierarchy of generally accepted accounting principles (GAAP) for state and local governments into the Governmental Accounting Standards Board's (GASB) authoritative literature.

All provisions of these new statements have been incorporated into the financial statements and notes.

Other Adjustments and Changes

As a result of legislative action, a reclassification of $7.193 million was made to reduce the beginning fund balance related to oil, gas, and mining severance taxes previously reported as part of the General Fund and increase the beginning fund balance of the State Endowment Fund (nonmajor governmental funds). This change had no impact on governmental activities as reported on the prior year Statement of Activities.

The beginning fund balance activity related to the Critical Highway Needs Program was statutorily changed to be reported in the Transportation Investment Fund (major special revenue fund). It was previously reported as part of the Transportation Fund (major special revenue fund). As a result of this change, a reclassification of $338.028 million was made to reduce the beginning fund balance of the Transportation Fund and increase the beginning fund balance of the Transportation Investment Fund. This change had no impact on governmental activities as reported on the prior year Statement of Activities.

NOTE 3. DEPOSITS AND INVESTMENTS

Deposits and investments for the primary government and its discrete component units are governed by the Utah Money Management Act (*Utah Code*, Title 51, Chapter 7) and rules of the State of Utah Money Management Council. However, the Act also permits certain funds that have a long-term perspective to make investments of a long-term nature, such as equities and bond mutual funds. In the primary government these are the State Endowment (special revenue fund), Employers' Reinsurance Trust (private purpose trust), and Utah Educational Savings Plan Trust (private purpose trust). Exempt from the Act in the primary government are the Trust Lands (permanent fund), Utah Retirement Systems and State Post-Retirement Benefits Trust Fund (pension and other employee benefit trust funds). The discrete component units exempt from the Act are Utah Housing Corporation, Public Employees Health Program, and the college and universities' endowment funds.

A. Primary Government

Custodial Credit Risk — Deposits

The custodial credit risk for deposits is the risk that in the event of a bank failure, the State's deposits may not be recovered. The Money Management Act requires that deposits be in a qualified depository. The Act defines a qualified depository as any financial institution whose deposits are insured by an agency of the federal government and which has been certified by the State Commissioner of Financial Institutions as meeting the requirements of the Act and adhering to the rules of the Utah Money Management Council.

Deposits in the bank in excess of the insured amount are uninsured and uncollateralized. Deposits are not collateralized nor are they required to be by state statute. The deposits for the primary government at June 30, 2010, were $573.367 million. These deposits are exposed to custodial credit risk as follows:

- $316.825 million were exposed to custodial credit risk as uninsured and uncollateralized.
- Exposure to custodial credit risk cannot be determined for $235.137 million of the primary government deposits which are in an FDIC-Insured Savings account at Zions First National Bank (Bank) for Account Owners in the Utah Educational Savings Plan Trust (UESP) (private purpose trust). Contributions to and earnings on the FDIC-Insured Savings account are insured by the FDIC on a pass-through basis to each Account Owner up to the maximum amount set by federal law. The amount of FDIC insurance provided to an individual is based on the total of (1) the value of an Account Owner's investments in the UESP's FDIC-insured savings account plus (2) the value of other accounts held (if any) at the Bank, as determined by the Bank and by FDIC regulations. It is the Account Owners responsibility to determine how investments in the savings account would be aggregated with other investments at the Bank for purposes of FDIC insurance.

Investments

The Money Management Act defines the types of securities authorized as appropriate investments and the conditions for making investment transactions. Investment transactions may be conducted only through qualified depositories, certified dealers, or directly with issuers of the investment securities.

The Act authorizes investments in both negotiable and nonnegotiable deposits of qualified depositories and permitted depositories; repurchase and reverse repurchase agreements; commercial paper that is classified as "first tier" by two nationally recognized statistical rating organizations, one of which must be Moody's Investors Service or Standard & Poor's; bankers' acceptances; obligations of the United States Treasury including bills, notes, and bonds; obligations, other than mortgage derivative products, issued by U.S. government sponsored enterprises (U.S. Agencies) such as the Federal Home Loan Bank System, Federal Home Loan Mortgage Corporation (Freddie Mac), Federal National Mortgage Association (Fannie Mae), and Student Loan Marketing Association (Sallie Mae); bonds, notes, and other evidence of indebtedness of political subdivisions of the State; fixed rate corporate obligations and variable rate securities rated "A" or higher, or the equivalent of "A" or higher, by two nationally recognized statistical rating organizations; and shares or certificates in a money market mutual fund as defined in the Act.

Statute allows certain funds acquired by gift, devise or bequest to be invested according to Rule 2 of the Money Management Council. Rule 2 allows the State to invest these funds in any of the above investments or in any of the following, subject to satisfying certain criteria: professionally managed pooled or commingled investment funds, or mutual funds which satisfy certain criteria; common stock, convertible preferred stock or convertible bonds; and corporate bonds or debentures. Currently, the Utah Education Savings Trust is the only entity required to comply with Rule 2.

The primary government's investments at June 30, 2010, are presented below. All investments, except those of the Utah Retirement Systems (pension and other employee benefit trust funds), are presented by investment type and debt securities are presented by maturity. The Utah Retirement Systems are presented consistent with their separately issued financial statements by investment type.

(Table on next page.)

Primary Government Investments
(except pension and other employee benefit trust funds)
(Expressed in Thousands)

Investment Type	Fair Value	Investment Maturities (in years): Less Than 1	1–5	6–10	More Than 10
Debt Securities					
U.S. Treasuries	$ 8,694	$ 3,904	$ 1,988	$ 2,802	$ —
U.S. Agencies	94,129	66,433	26,864	—	832
Corporate Debt	7,494,988	7,489,451	5,537	—	—
Negotiable Certificates of Deposit	25,282	25,282	—	—	—
Money Market Mutual Fund	1,625,000	1,625,000	—	—	—
Commercial Paper	721,579	721,579	—	—	—
Bond Mutual Fund *	1,032,340	—	—	1,032,340	—
Repurchase Agreements	4,972	4,972	—	—	—
Total Debt Securities Investments	11,006,984	$ 9,936,621	$ 34,389	$ 1,035,142	$ 832
Other Investments					
Equity Securities	12,538				
Equity Mutual Funds Securities:					
Domestic	2,441,448				
International	423,075				
U.S. Unemployment Trust Pool	372,531				
Real Estate Held for Investment Purposes	46,045				
Real Estate Joint Ventures	6,136				
Component Units Investment in Primary Government's Investment Pool	(475,132)				
Total Investments	$13,833,625				

* At June 30, 2010, the bond mutual fund had an average effective maturity of 6.4 years.

The majority of the primary government's corporate debt securities are variable-rate securities, which adjust periodically to the prevailing market interest rates. Because these securities frequently reprice, interest rate risk is substantially reduced at each periodic reset date. In the table above, variable-rate securities are presented according to the length of time until the next reset date rather than the stated maturity.

In addition, significant funds with a long-term investment perspective have the following mix of investments (percentages are of the fund's total investments).

- Utah Educational Savings Plan Trust (private purpose trust) – $1,801.334 million, 62.6 percent, in domestic equity mutual fund securities; $724.616 million, 25.2 percent, in bond mutual fund; $224.477 million, 7.8 percent, in international equity mutual fund securities; and $126.541 million, 4.4 percent, in the Utah Public Treasurer's Investment Fund.
- Trust Lands (permanent fund) – $459.827 million, 47.6 percent, in domestic equity mutual fund securities; $262.515 million, 27.2 percent, in bond mutual fund; $198.598 million, 20.5 percent, in international equity mutual fund securities; and $45.279 million, 4.7 percent in real estate.
- State Post-Retirement Benefits Trust (pension and other employee benefit trust funds) – $55.577 million, 61.3 percent, in domestic equity mutual fund securities; $29.33 million, 32.3 percent, in bond mutual fund; and $5.757 million, 6.4 percent, in the Utah Public Treasurer's Investment Fund.
- State Endowment Fund (special revenue fund) – $41.621 million, 38.0 percent, in domestic equity mutual fund securities; $15.879 million, 14.5 percent, in bond mutual fund; and $52.091 million, 47.5 percent, in the Utah Public Treasurer's Investment Fund.

(Table on next page.)

Utah Retirement Systems
(pension and other employee benefit trust funds)
Investments at Fair Value
At December 31, 2009
(Expressed in Thousands)

Investment Type	Defined Benefit	Defined Contribution	Total All Systems and Plans
Debt Securities – Domestic	$ 3,090,946	$ 1,338,147	$ 4,429,093
Debt Securities – International	737,908	—	737,908
Equity Securities – Domestic	3,864,773	643,574	4,508,347
Equity Securities – International	2,536,972	178,078	2,715,050
Short-term Securities Pools	804,100	2,994	807,094
Mortgage Loans:			
Real Estate Notes	6,844	—	6,844
Real Estate	2,799,042	—	2,799,042
Private Equity (Venture Capital)	1,410,809	—	1,410,809
Absolute Return	2,411,419	—	2,411,419
Equity Securities – Domestic (Pooled)	—	475,196	475,196
Mutual Fund – International	—	113,351	113,351
Investments Held by Broker-dealers Under Securities Lending Program:			
U.S. Government and Agency Securities	562,642	—	562,642
Corporate Debt Securities – Domestic	84,557	13,718	98,275
Debt Securities – International	44,809	—	44,809
Equity Securities – Domestic	608,407	79,943	688,350
Equity Securities – International	94,287	20,214	114,501
Total Investments	19,057,515	2,865,215	21,922,730
Securities Lending Collateral Pool	1,438,249	117,668	1,555,917
Total Investments	$ 20,495,764	$ 2,982,883	$ 23,478,647

Interest Rate Risk — Investments

Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment.

The primary government's policy for managing interest rate risk is to comply with the State's Money Management Act. Section 51–7–11 of the Act requires that the remaining term to maturity of investments may not exceed the period of availability of the funds to be invested. The Act further limits the remaining term to maturity on all investments in commercial paper, bankers' acceptances, fixed rate negotiable deposits, and fixed rate corporate obligations to 270–365 days or less. In addition, variable rate negotiable deposits and variable rate securities may not have a remaining term to final maturity exceeding two years. Funds that follow Rule 2 of the Money Management Council may not allow the dollar-weighted average maturity of fixed-income securities to exceed ten years.

The Utah Retirement Systems (URS) (pension and other employee benefit trust funds) manage their exposure to fair value loss arising from increasing interest rates by complying with the following policy:

- For domestic debt securities managers, an individual debt securities investment manager's portfolio shall have an effective duration between 75 and 125 percent of the effective duration of the appropriate index.
- The international debt securities investment managers shall maintain an effective duration of their portfolio between 50 and 150 percent of the appropriate index.

Duration is a measure of a debt investment's exposure to fair value changes arising from changes in interest rates. It uses the present value of cash flows, weighted for those cash flows as a percentage of the investment's full price.

The URS compares an investment's effective duration against the Barclays Capital Aggregate Index for domestic debt securities and the Barclays Capital Global Aggregate Index for international debt securities. The index range at December 31, 2009, was 3.4 – 5.7 for domestic debt securities and 2.7 – 8.1 for international debt securities. At December 31, 2009, no individual debt security investment manager's portfolio was outside of the policy guidelines. At December 31, 2009, the following tables show the investments by investment type, amount, and the effective weighted duration.

(Table on next page.)

Utah Retirement Systems
(pension and other employee benefit trust funds)
Debt Securities Investments, Domestic
At December 31, 2009
(Expressed in Thousands)

	Defined Benefit Plans		Defined Contribution Plans		Total
Investment	**Fair Value**	**Effective Weighted Duration**	**Fair Value**	**Effective Weighted Duration**	**All Systems and Plans**
Asset-backed Securities	$ 130,615	0.65	$ 40,914	0.65	$ 171,529
Commercial Mortgage-backed	157,518	4.07	52,341	2.67	209,859
Corporate Bonds	986,416	5.27	281,871	5.04	1,268,287
Fixed Income Derivatives – Futures	(242,350)	0.34	—	—	(242,350)
Fixed Income Derivatives – Options	65	NA	—	—	65
Fixed Income Futures	242,350	NA	—	—	242,350
Government Agencies	180,062	4.11	251,508	1.96	431,570
Government Bonds	506,551	9.01	23,723	2.28	530,274
Government Mortgage-backed Securities	1,322,557	2.92	270,826	2.01	1,593,383
Guaranteed Fixed Income	104,739	2.23	—	—	104,739
Index Linked Government Bonds	57,893	3.51	—	—	57,893
Municipal/Provincial Bonds	8,983	11.35	9,998	9.36	18,981
Non-government Backed C.M.O.s	281,241	2.09	—	—	281,241
Other Fixed Income	668	NA	101,620	NA	102,288
Other Liabilities	(3,000)	NA	—	—	(3,000)
Other Options	762	NA	—	—	762
Swap Liabilities	(9,742)	NA	—	—	(9,742)
Swaps	12,817	NA	—	—	12,817
Treasury Inflation Protected Securities	—	NA	25,417	4.99	25,417
Treasury Notes	—	NA	278,681	4.77	278,681
Whole loan C.M.O.s	—	NA	14,966	—	14,966
Total Debt Securities Investments, Domestic	$ 3,738,145	4.66	$ 1,351,865	3.06	$ 5,090,010

Utah Retirement Systems
(pension and other employee benefit trust funds)
Debt Securities Investments, International
At December 31, 2009
(Expressed in Thousands)

	Defined Benefit Plans	
Investment	**Fair Value**	**Effective Weighted Duration**
Asset backed securities	$ 3,302	1.59
Corporate Bonds	268,559	5.04
Fixed Income Derivative – Futures	—	NA
Fixed Income Futures	—	NA
Government Agencies	60,830	3.28
Government Bonds	399,449	5.58
Index Linked Government Bonds	2,293	5.89
Municipal/Provincial Bonds	46,746	3.75
Non-government Backed C.M.O.s	781	NA
Unit trust bonds	757	NA
Total Debt Securities Investments, International	$ 782,717	5.09

Credit Risk of Debt Securities

Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. The primary government, with the exception of the Utah Retirement Systems (URS) (pension and other employee benefit trust funds), follows the Money Management Act as previously discussed as its policy for reducing exposure to investment credit risk.

The primary government's rated debt investments as of June 30, 2010, with the exception of URS, were rated by Standard and Poor's and/or an equivalent nationally recognized statistical rating organization and the ratings are presented below using the Standard and Poor's rating scale. Securities rated less than "A" met the investment criteria at the time of purchase.

Primary Government Rated Debt Investments
(except pension and other employee benefit trust funds)
(Expressed in Thousands)

Debt Investments	Fair Value	Quality Ratings AAA	AA	A	BBB
U.S. Agencies	$ 94,129	$ 90,991	$ 2,306	$ —	$ —
Corporate Debt	$ 7,494,988	$ 45,903	$ 816,659	$ 5,688,808	$ 943,618
Negotiable Certificates of Deposit	$ 25,282	$ —	$ 25,020	$ —	$ —
Money Market Mutual Fund	$ 1,625,000	$ 205,000	$ —	$ —	$ —
Commercial Paper	$ 721,579	$ —	$ —	$ —	$ —
Bond Mutual Fund	$ 1,032,340	$ —	$ —	$ —	$ —
Repurchase Agreements – Underlying:					
U.S. Treasuries	$ 1,731	$ —	$ —	$ —	$ —
U.S. Agencies	$ 3,241	$ 3,241	$ —	$ —	$ —

Continues Below

Debt Investments	Quality Ratings A1 *	Unrated
U.S. Agencies	$ —	$ 832
Corporate Debt	$ —	$ —
Negotiable Certificates of Deposit	$ —	$ 262
Money Market Mutual Fund	$ —	$ 1,420,000
Commercial Paper	$ 721,579	$ —
Bond Mutual Fund	$ —	$ 1,032,340
Repurchase Agreements – Underlying:		
U.S. Treasuries	$ —	$ 1,731
U.S. Agencies	$ —	$ —

***** A1 is Commercial Paper rating

The URS expects its domestic debt securities investment managers to maintain diversified portfolios by sector and by issuer using the following guidelines:

- U.S. government and agency securities — no restriction.
- Total portfolio quality shall maintain a minimum overall rating of "A" (S&P) or equivalent rating.
- Securities with a quality rating of below BBB– are considered below investment grade. No more than 5 percent of an investment manager's assets at market with a single issuer of 1 percent of the total portfolio can be below investment grade.
- Upon approval, a domestic debt securities investment manager may invest up to 10 percent of the portfolio in non-U.S. dollar denominated bonds.
- Upon approval, the international debt securities investment managers may hold up to 25 percent of the market value of their portfolios in securities rated below investment grade (S&P index BBB– or Moody's index Baa3). The remaining assets shall have on average an investment grade rating.

The weighted quality rating average of the domestic debt securities, excluding pooled investments, at December 31, 2009, is AAA and the fair value of below grade investments is $218.215 million or 5.84 percent of the domestic portfolio. The weighted quality rating average of the international debt securities investments, at December 31, 2009, is AA+ and the fair value of below grade investments is $ 18.601 million or 2.38 percent of the international portfolio.

The following table presents the URS credit risk ratings as of December 31, 2009:

(Table on next page.)

Utah Retirement Systems
(pension and other employee benefit trust funds)
Debt Securities Investments at Fair Value
At December 31, 2009
(Expressed in Thousands)

	Defined Benefit Plans			Defined Contribution Plans	Total All Systems
Quality Rating	**Domestic**	**International**	**Total**	**Domestic**	**and Plans**
AAA	$ 1,186,873	$ 313,502	$ 1,500,375	$ 86,366	$ 1,586,741
AA+	96,175	17,929	114,104	1,416	115,520
AA	25,679	81,363	107,042	29,562	136,604
AA–	68,529	58,044	126,573	9,693	136,266
A+	78,800	72,056	150,856	93,795	244,651
A	238,398	59,219	297,617	32,528	330,145
A–	93,257	43,779	137,036	28,516	165,552
BBB+	104,805	47,932	152,737	94,750	247,487
BBB	76,055	43,199	119,254	28,105	147,359
BBB–	81,151	27,093	108,244	36,019	144,263
BB+	20,417	1,703	22,120	—	22,120
BB	17,130	6,754	23,884	9,974	33,858
BB–	12,376	—	12,376	5,635	18,011
B+	7,645	—	7,645	—	7,645
B	12,813	1,358	14,171	10,467	24,638
B–	41,975	3,382	45,357	25,264	70,621
CCC+	131	—	131	—	131
CCC	40,401	—	40,401	—	40,401
CCC–	—	1,213	1,213	—	1,213
CC	15,275	—	15,275	—	15,275
C	—	547	547	—	547
D	1,523	—	1,523	—	1,523
NR	48,528	3,644	52,172	25,528	77,700
Total credit risk debt securities	2,267,936	782,717	3,050,653	517,618	3,568,271
U.S. Government and Agencies	1,337,579	—	1,337,579	834,247	2,171,826
Pooled investments	132,630	—	132,630	—	132,630
Total debt securities investments	$ 3,738,145	$ 782,717	$ 4,520,862	$ 1,351,865	$ 5,872,727

Custodial Credit Risk — Investments

Custodial credit risk for investments is the risk that, in the event of a failure of the counter party, the State will not be able to recover the value of the investment or collateral securities that are in the possession of an outside party. The primary government does not have a formal policy for custodial credit risk.

The primary government's investments at June 30, 2010, except those of the Utah Retirement Systems (URS) (pension and other employee benefit trust funds), were held by the State or in the State's name by the State's custodial banks; except $4.972 million of repurchase agreements where the underlying securities were uninsured and held by the investment's counterparty, not in the name of the State.

At December 31, 2009, the URS investments were registered in the name of URS and held by their custodians; however, there is $12.62 million frictional cash and cash equivalents subject to custodial risk in foreign banks held in URS' name, but because it is in foreign banks it is subject to custodial risk. URS does not have an investment policy regarding custodial credit risk for frictional cash in foreign banks. URS also has $4 thousand of investments for which exposure to custodial credit risk could not be determined.

Concentration of Credit Risk — Investments

Concentration of credit risk is the risk of loss attributed to the magnitude of a government's investment in a single issuer.

Except for the Utah Retirement Systems (URS) (pension and other employee benefit trust funds), the primary government's policy for reducing this risk of loss is to comply with the Rules of the Money Management Council. Rule 17 of the Money Management Council limits investments in a single issuer of commercial paper and corporate obligations to between 5 and 10 percent depending upon the total dollar amount held in the portfolio. Funds that follow Rule 2 of the Money Management Council are limited to investments in equity securities and fixed income corporate securities to no more than 5 percent of all funds in any one issuer and no more than 25 percent of all funds in any one industry. No more than 5 percent of all funds may be invested in securities of a corporation that has been in continuous

operation for less than three years. No more than 5 percent of the outstanding voting securities of any one corporation may be held. In addition, Rule 2 limits investment concentrations in certain types of investments. The Money Management Council limitations do not apply to securities issued by the U.S. government and its agencies.

The primary government had no debt securities investments at June 30, 2010, with more than 5 percent of the total investments in a single issuer.

The Utah Retirement Systems debt securities investments had no single issuer investments at December 31, 2009, that exceed their diversified portfolio by sector and by issuer using the following guidelines:

- AAA/Aaa Debt Securities — no more than 5 percent of an investment manager's assets at market with a single issuer.
- AA–/Aa3 Debt Securities or higher — no more than 4 percent of an investment manager's assets at market with a single issuer.
- A–/A3 Debt Securities or higher — no more than 3 percent of an investment manager's assets at market with a single issuer.
- BBB–/Baa3 Debt Securities or higher — no more than 2 percent of an investment manager's assets at market with a single issuer.
- For Debt Securities — no individual holding shall constitute more than 10 percent of the market value of outstanding debt of a single issuer with the exception of the U.S. government or its agencies, or collateralized mortgage obligations.
- For Domestic Equity Securities — no individual holdings shall constitute more than 4 percent of the securities of any single issuer. Also, no more than 8 percent of an investment manager's assets shall be invested in the equity or REIT securities of any single issuer at market; or if specifically authorized in the manager's contract, the exposure of the portfolio to any single issuer shall not exceed the greater of 5 percent of the portfolio value or 2 percent of the portfolio value plus the benchmark weight measured at the time of purchase.
- For International Equity Securities — no more than 8 percent of an investment manager's assets shall be invested in the equity or REIT securities of any single issuer at market; or if specifically authorized in the manager's contract, the exposure of the portfolio to any single issuer shall not exceed the greater of 5 percent of the portfolio value or 2 percent of the portfolio value plus the benchmark weight measured at the time of purchase.

Foreign Currency Risk — Investments

Foreign currency risk is the risk that changes in exchange rates will adversely affect the fair value of an investment or a deposit. The primary government, except the Utah Retirement Systems (URS) (pension and other employee benefit trust funds), does not have a formal policy to limit foreign currency risk.

The Utah Educational Savings Plan Trust (private purpose trust) has $224.477 million and the Trust Lands (permanent fund) has $198.598 million invested in international equity funds. As such, no currency denomination is presented.

The Utah Retirement Systems (URS) (pension and other employee benefit trust funds), expect the International Securities Investment Managers to maintain diversified portfolios by sector and by issuer using the following guidelines:

- International investment managers invest in fixed income instruments and equity instruments of corporations headquartered outside of the United States unless specifically authorized within the investment manager's contract.
- Domestic investment managers are allowed to invest in international corporations traded in American Depository Receipts (ADR).
- Portfolios should be adequately diversified to limit foreign currency and security risk.

Risk of loss arises from changes in currency exchange rates. URS exposure to foreign currency risk is shown below.

(Table on next page.)

Utah Retirement Systems
(pension and other employee benefit trust funds)
Foreign Currency Risk
International Investment Securities at Fair Value
At December 31, 2009
(Expressed in Thousands)

	Defined Benefit Plans				Defined Contribution Plans	Total All Systems
Currency	**Short-term**	**Debt**	**Equity**	**Total**	**Equity**	**and Plans**
American Depository Receipts (ADR) US dollar	$ —	$ 8,383	$ 897,067	$ 905,450	$ —	$ 905,450
Argentine peso	2	—	131	133	—	133
Australian dollar	205	39,313	65,588	105,106	12,893	117,999
Brazilian real	—	12,713	13,155	25,868	—	25,868
British pound sterling	872	91,047	327,309	419,228	32,440	451,668
Canadian dollar	1,763	57,681	71,246	130,690	6,685	137,375
Cayman Islands dollar	—	606	—	606	—	606
Chilean peso	—	1,310	—	1,310	—	1,310
Chinese yuan renminbi	—	—	23,475	23,475	—	23,475
Croatian kuna	—	5,601	—	5,601	—	5,601
Czech koruna	—	—	123	123	—	123
Danish krone	54	24,212	5,666	29,932	636	30,568
Euro	6,717	297,172	545,895	849,784	63,442	913,226
Hong Kong dollar	64	—	53,483	53,547	6,291	59,838
Icelandic krona	—	1,497	—	1,497	—	1,497
Indian rupee	—	—	5,525	5,525	—	5,525
Japanese yen	159	48,553	382,692	431,404	39,619	471,023
Korean won	—	17,619	17,364	34,983	—	34,983
Malaysian ringgit	—	15,283	6,640	21,923	—	21,923
Mexican peso	—	26,141	—	26,141	—	26,141
Netherlands antillean gulden	—	—	7,363	7,363	—	7,363
New Zealand dollar	66	3,499	149	3,714	65	3,779
Norwegian krone	90	22,491	8,479	31,060	1,499	32,559
Panamanian balboa	—	1,703	5,317	7,020	—	7,020
Philippines peso	—	—	1,804	1,804	—	1,804
Polish zloty	—	27,913	—	27,913	—	27,913
Puerto Rico – US dollar	—	—	4,908	4,908	—	4,908
Qatari riyal	—	15,953	—	15,953	—	15,953
Russian Federation ruble	—	14,590	1,462	16,052	—	16,052
Singapore dollar	69	11,681	11,462	23,212	1,414	24,626
Swedish krona	76	15,236	18,589	33,901	3,971	37,872
Swiss franc	564	17,034	140,179	157,777	16,096	173,873
Taiwanese new dollar	1,892	—	6,900	8,792	—	8,792
Thai baht	—	2,596	1,250	3,846	—	3,846
Tunisian dinar	—	735	—	735	—	735
Turkish lira	—	—	5,915	5,915	—	5,915
United Arab Emirates dirham	—	2,155	2,123	4,278	—	4,278
Pooled International Investments	—	—	—	—	126,592	126,592
Total Securities Subject to Foreign Currency Risk	$ 12,593	$ 782,717	$ 2,631,259	$ 3,426,569	$ 311,643	$ 3,738,212

B. **Component Units**

Custodial Credit Risk — Deposits

The custodial credit risk for deposits is the risk that in the event of a bank failure, the component unit's deposits may not be recovered.

The component units follow the Money Management Act by making deposits only in qualified financial institutions in accordance with the Act. The deposits in the bank in excess of the insured amount are uninsured and uncollateralized. Deposits are not collateralized nor are they required to be by state statute. The deposits for the component units at June 30, 2010, were $268.279 million. Of these, $243.982 million were exposed to custodial credit risk as uninsured and uncollateralized.

Investments

The component units follow the applicable investing criteria described above for the primary government, with the exception of Utah Housing Corporation and Public Employees Health Program which are exempt from the Money Management Act.

College and university funds from gifts, private grants, and the corpus of funds functioning as endowments are invested according to the requirements of the Uniform Prudent Management of Institutional Funds Act (UPMIFA) and State Board of Regents Rule 541, Management and Reporting of Institutional Investments (Rule 541) or separate endowment investment policies which have been approved by their Board of Trustees and by the Board of Regents. The UPMIFA and Rule 541 allow the Entity to invest endowment funds (including gifts, devises, or bequests of property of any kind from any source) in any investments allowed by the Money Management Act or any of the following subject to satisfying certain criteria: professionally managed pooled or commingled investment funds registered with the Securities and Exchange Commission or the Comptroller of the Currency (e.g., mutual funds); professionally managed pooled or commingled investment funds created under 501(f) of the Internal Revenue Code which satisfy the conditions for exemption from registration under Section 3(c) of the Investment Company Act of 1940; any investment made in accordance with the donor's directions in a written instrument; and any alternative investment funds that derive returns primarily from high yield and distressed debt (hedged or non-hedged), private capital (including venture capital, private equity, both domestic and international), natural resources, and private real estate assets or absolute return and long/short hedge funds.

The component units' debt investments at June 30, 2010, are presented below.

Component Units Debt Securities Investments
(Expressed in Thousands)

		Investment Maturities (in years)				
Investment Type	**Fair Value**	**Less Than 1**	**1–5**	**6–10**	**11–20**	**More Than 20**
U.S. Treasuries	$ 558,947	$ 219,609	$ 338,258	$ 55	$ 1,025	$ —
Government National Mortgage Association	7	—	—	—	7	—
U.S. Agencies	790,811	334,213	113,606	79,588	202,397	61,007
Corporate Debt	229,535	140,046	32,442	50,515	5,791	741
Commercial Paper	22,762	22,762	—	—	—	—
Money Market Mutual Funds	401,734	401,734	—	—	—	—
Negotiable Certificates of Deposit	1,525	1,076	449	—	—	—
Municipal/Public Bonds	11,847	152	538	5,246	5,911	—
Repurchase Agreements	43,904	43,904	—	—	—	—
Guaranteed Investment Contracts	108,204	23,351	1,241	5,242	78,370	—
Bond Mutual Funds	252,525	142	52,101	177,195	23,087	—
Securities Lending Cash Collateral Pool	12,787	12,787	—	—	—	—
Utah Public Treasurer's Investment Fund	475,132	475,132	—	—	—	—
Total Debt Securities Investments	$ 2,909,720	$ 1,674,908	$ 538,635	$ 317,841	$ 316,588	$ 61,748

Interest Rate Risk — Investments

Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. The component units' policy for managing interest rate risk is the same as described above for the primary government.

Credit Risk of Debt Securities

Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. The component units' policy for reducing exposure to investment credit risk is the same as described above for the primary government. The component units' debt investments as of June 30, 2010, were rated by Standard and Poor's and/or an equivalent nationally recognized statistical rating organization and the ratings are presented below using the Standard and Poor's rating scale.

Component Units Rated Debt Investments
(Expressed in Thousands)

Debt Investments	Fair Value	Quality Ratings AAA	AA	A	BBB
U.S. Agencies	$ 790,811	$ 784,664	$ —	$ 6,147	$ —
Corporate Debt	$ 229,535	$ —	$ 35,675	$ 125,877	$ 45,353
Commercial Paper	$ 22,762	$ —	$ —	$ —	$ —
Money Market Mutual Funds	$ 401,734	$ 330,651	$ —	$ —	$ —
Negotiable Certificates of Deposit	$ 1,525	$ —	$ —	$ —	$ —
Municipal/Public Bonds	$ 11,847	$ 9,009	$ —	$ 2,748	$ —
Guaranteed Investment Contracts	$ 108,204	$ —	$ —	$ —	$ —
Bond Mutual Funds	$ 252,525	$ —	$ 1,668	$ 1,017	$ 307
Securities Lending Cash Collateral Pool	$ 12,787	$ —	$ —	$ —	$ —
Utah Public Treasurer's Investment Fund	$ 475,132	$ —	$ —	$ —	$ —
Repurchase Agreements – Underlying:					
U.S. Agencies	$ 6,781	$ 1,788	$ —	$ —	$ —
Money Market Mutual Funds	$ 37,123	$ —	$ —	$ —	$ —

Continues Below

Debt Investments	Quality Ratings BB	B	A1 *	Unrated
U.S. Agencies	$ —	$ —	$ —	$ —
Corporate Debt	$ 3,457	$ 1,327	$ —	$ 17,846
Commercial Paper	$ —	$ —	$ 22,762	$ —
Money Market Mutual Funds	$ —	$ —	$ —	$ 71,083
Negotiable Certificates of Deposit	$ —	$ —	$ —	$ 1,525
Municipal/Public Bonds	$ —	$ 90	$ —	$ —
Guaranteed Investment Contracts	$ —	$ —	$ —	$ 108,204
Bond Mutual Funds	$ —	$ 190	$ —	$ 249,343
Securities Lending Cash Collateral Pool	$ —	$ —	$ —	$ 12,787
Utah Public Treasurer's Investment Fund	$ —	$ —	$ —	$ 475,132
Repurchase Agreements – Underlying:				
U.S. Agencies	$ —	$ —	$ —	$ 4,993
Money Market Mutual Funds	$ —	$ —	$ —	$ 37,123

***** A1 is Commercial Paper rating

Custodial Credit Risk — Investments

Custodial credit risk for investments is the risk that, in the event of a failure of the counter party, the component units will not be able to recover the value of the investment or collateral securities that are in the possession of an outside party. The component units do not have a formal policy for custodial credit risk.

The various component units' investments at June 30, 2010, were held by the component unit or in the name of the component unit by the component unit's custodial bank or trustee, except the following which were uninsured, were not registered in the name of the component unit, and were held by (expressed in thousands):

Counterparty	
U.S. Treasuries	$ 506,501
U.S. Agencies	$ 432,746
Corporate Debt	$ 3,823
Repurchase Agreements	$ 11,620
Equity Securities – Domestic	$ 5,177
Counterparty's Trust Department or Agent	
U.S. Treasuries	$ 44,877
U.S. Agencies	$ 85,712
Corporate Debt	$ 92,183
Repurchase Agreements	$ 32,284

Concentration of Credit Risk — Investments

Concentration of credit risk is the risk of loss attributed to the magnitude of a government's investment in a single issuer. Except for Utah Housing Corporation and Public Employees Health Program, the component units' policy for reducing this risk of loss is the same as described above for the primary government for non-endowment funds. For college and university endowments funds, their policy for reducing this risk of loss is to follow the Uniform Prudent Management of Institutional Funds Act (UPMIFA) and State Board of Regents Rule 541, Management and Reporting of Institutional Investments (Rule 541) or separate endowment investment policies which have been approved by their Board of Trustees and by the Board of Regents.

The Utah Housing Corporation places no limit on the amount the Corporation may invest in any one issuer. More than five percent of the Corporation's investments are in the Federal National Mortgage Association, Government National Mortgage Association, CDC Guaranteed Investment Contracts, and Trinity. These investments are 12.94 percent, 14.24 percent, 5.45 percent and 5.37 percent, respectively, of the Corporation's total investments.

Public Employees Health Program's policy limits the amount that may be invested in any one issuer to between 2 and 5 percent, depending on the credit rating of the security. There is no limit to

investments in U.S. Government and Agency Securities. All investments are within policy limits.

Utah State University held more than 5 percent of total investments in securities of American Express, the Federal Home Loan Bank, the Federal National Mortgage Association, and Freddie Mac. These investments represent 5.9 percent, 22.7 percent, 14.5 percent, and 5.9 percent, respectively, of the University's total investments.

Foreign Currency Risk — Investments

Foreign currency risk is the risk that changes in exchange rates will adversely affect the fair value of an investment or a deposit. The component units do not have a formal policy to limit foreign currency risk. Dixie State College of Utah–Foundation (nonmajor component unit) has $1.334 million invested in international equities and, as such, no currency denomination is presented.

C. Securities Lending

The Utah Retirement Systems (URS) (pension and other employee benefit trust funds) and the Public Employees Health Program (PEHP) (component unit) participate in security lending programs as authorized by their Boards. Under these programs, securities are transferred to an independent broker or dealer in exchange for collateral in the form of cash, government securities, and irrevocable bank letters of credit equal to approximately 103 percent and 102 percent of the market value of the domestic securities on loan (respectively for URS and PEHP) and 105 percent of the market value of the international securities on loan (URS only), with a simultaneous agreement to return the collateral for the same securities in the future. For both state entities, their custodial bank is the agent for its securities lending program. Securities under loan are maintained in the financial records, and corresponding liabilities are recorded for market value of the collateral received.

At yearend, neither the Utah Retirement Systems nor Public Employees Health Program had any credit risk exposure to borrowers because the collateral exceeded the amount borrowed. The securities on loan at yearend for the entities were $1.509 billion and $12.483 million, respectively, and the collateral received for those securities on loan was $1.556 billion and $12.787 million, respectively. Under the terms of the lending agreement, both state entities are indemnified against loss should the lending agent be unable to recover borrowed securities and distributions due to borrower insolvency or failure of the lending agent to properly evaluate the creditworthiness of the borrower. In addition, they are indemnified against loss should the lending agent fail to demand adequate and appropriate collateral on a timely basis. All securities loaned can be terminated on demand by either the state entity or the borrower. Cash collateral is invested in the lending agent's short-term investment pool.

The short-term investment pool guidelines specify that a minimum of 20 percent of the invested cash collateral is to be available each business day and that the dollar weighted average maturity of holdings should not exceed 60 days. The relationship between the maturities of the short-term investment pool and each of the state entities' loans is affected by the maturities of the securities loans made by other entities that use the agent's pool, which the state entities cannot determine. Since the securities lending collateral is in a pool maintained by the custodial bank, the state entities do not have the ability to pledge or sell the securities, and it is not necessary to report the total income and expenses of securities lending.

D. Derivative Financial Instruments

Utah Retirement Systems

The Utah Retirement Systems (URS) (pension and other employee benefit trust funds) invests in derivative financial investments as authorized by Board policy. Derivatives are financial arrangements between two parties whose payments are based on, or "derived" from, the performance of some agreed-upon benchmark. All derivatives are considered investments and their fair value is reported in the Statement of Fiduciary Net Assets–Pension and Other Employee Benefit Trust Funds. By policy, portfolio liabilities associated with investments shall be backed by cash equivalents or deliverable securities. URS does not have a policy regarding master netting arrangements. At December 31, 2009, URS had five types of derivative financial instruments: futures, currency forwards, options, swaps, and Synthetic Guaranteed Investment Contracts.

Futures represent commitments to purchase (asset) or sell (liability) securities at a future date and at a specified price. Futures contracts are traded on organized exchanges (exchange traded) thereby minimizing URS' credit risk. The net change in the futures contracts value is settled daily in cash with the exchanges. Net gains or losses resulting from the daily settlements are included with trading account securities gains or losses in the Statement of Changes in Fiduciary Net Assets. At December 31, 2009 and December 31, 2008, URS' investments had the following notional futures balances (expressed in thousands):

Futures	**2009 Notional Value**	**2008 Notional Value**
Cash and Cash Equivalent Derivative:		
Long	$ 32,136	$ 373,887
Short	(6,704)	(27,148)
Equity Derivatives:		
Long	363,221	446,893
Short	(189,853)	—
Fixed Income:		
Long	150,237	180,978
Short	(392,587)	(619,353)
Total Futures	$(43,550)	$ 355,257

Currency forwards represent forward foreign exchange contracts that are entered into in order to hedge the exposure to changes in foreign currency exchange rate on the foreign currency dominated portfolio holdings. A forward foreign exchange contract is a commitment to purchase or sell a foreign currency at a future date at a negotiated forward rate. The gain or loss arising from the difference between the original contracts and the closing of such contracts is included in net realized gains or losses on foreign currency related transactions. At December 31, 2009 and December 31, 2008, URS investments included the following currency forwards balances (expressed in thousands):

Currency Forwards	**2009 Fair Value**	**2008 Fair Value**
Forwards Subject to Foreign Currency Risk (pending foreign exchange sales):		
Defined Benefit Plans	$ (2,862)	$ 1,268
Defined Contribution Plans	(1)	—

Options represent or give buyers the right, but not the obligation, to buy (call) or sell (put) an asset at a preset price over a specified

period. The option's price is usually a small percentage of the underlying asset's value. As a writer of financial options, URS receives a premium at the outset of the agreement and bears the risk of an unfavorable change in the price of the financial instrument underlying the option. As a purchaser of financial options, URS pays a premium at the outset of the agreement and the counterparty bears the risk of an unfavorable change in the price of the financial instrument underlying the option. At December 31, 2009 and December 31, 2008, URS investments had the following options balances (expressed in thousands):

Options	**2009 Notional Market Value**	**2008 Notional Market Value**
Cash and Cash Equivalent:		
Call	$ (333)	$ (626)
Put	(209)	(11)
Equity:		
Call	(8)	—
Put	(271)	—
Fixed Income:		
Call	65	(1,276)
Put	—	(1,209)
Swaptions:		
Call	1,381	(3,667)
Put	(618)	(798)
Total Options	$ 7	$ (7,587)

URS has entered into various interest rate swap agreements in an attempt to manage their exposure to interest rate risk. Interest rate risk represents the exposure to fair value losses arising from the future changes in prevailing market interest rates. Swaps represent an agreement between two or more parties to exchange sequences of cash flows over a period in the future. In the most common type of interest rate swap arrangement, one party agrees to pay fixed interest payments on designated dates to a counter party who, in turn, agrees to make return interest payments that float with some reference rate. Most of the interest rate swaps were purchased in connection with variable real estate debt. Those interest rate swaps allowed URS to effectively convert most of their long term variable interest rate credit facility loans into fixed interest rate loans, thereby mitigating some of their interest rate risk. Gains and losses on swaps are determined based on market values and are recorded in the Statement of Changes in Fiduciary Net Assets. Swap market values are determined by an independent third party. At December 31, 2009 and December 31, 2008, URS investments had the swap market value balances as shown in the table below.

Utah Retirement Systems
(pension and other employee benefit trust funds)
Interest Rate Swaps
December 31, 2009
(Expressed in Thousands)

	Outstanding Notional Amount*	**URS Rate****	**Counterparty Rate****	**Maturity Date**	**2009 Fair Value**	**2008 Fair Value**
Real Estate Portfolio						
Interest Rate Swaps:						
	$ 1,137,699	4.057 % – 5.464 %	One Month LIBOR	2010–2021	$ (100,104)	$ (164,945)
Fixed Income Portfolio						
Interest Rate Swaps:						
	$ 527,520	3.500 % – 5.067 %	Three Month LIBOR	2009–2019	$ (8,667)	$ (53,662)
	620,200	Three Month LIBOR	3.416 % – 5.503 %	2009–2027	11,743	60,743
Total Fixed Income Interest Rate Swaps	$ 1,147,720				$ 3,076	$ 7,081

* Base used to calculate interest
** London Interbank Offered Rate (LIBOR)

Derivatives which are exchange traded are not subject to credit risk. No derivatives held are subject to custodial credit risk. The maximum loss that would be recognized at December 31, 2009, if all counterparties fail to perform as contracted is $20.598 million. The maximum exposure is reduced by $9.445 million in collateral held and $19.62 million of liabilities, resulting in no net exposure to credit risk. Credit ratings for the wrap contracts associated with the Synthetic Guaranteed Investment Contracts are noted below. At December 31, 2009, the counterparties' credit ratings for currency forwards, swaptions, and swaps are subject to credit risk.

Utah Retirement Systems
(pension and other employee benefit trust funds)
Credit Risk Derivatives at Fair Value
December 31, 2009
(Expressed in Thousands)

Quality Rating	Forwards	Options	Swaps	Total
AA	$ (2,574)	$ —	$ (12,863)	$ (15,437)
AA–	2,485	—	—	2,485
A+	(2,178)	762	2,225	809
A	115	—	(86,389)	(86,274)
A–	(711)	—	—	(711)
Total	$ (2,863)	$ 762	$ (97,027)	$ (99,128)

In the URS Defined Contribution Plans, members are able to participate in Synthetic Guaranteed Investment Contracts (SGICs). The SGICs are fully benefit responsive which means that URS is prohibited from assigning and selling the contract or its proceeds to a third party without the consent of the issuer. Prospective interest crediting rate adjustments are provided to plan participants. The SGICs provide assurance that the probability of future rate adjustments resulting in an interest crediting rate less than zero is remote. The underlying investments are high credit quality averaging AA+ and therefore credit loss is remote. The terms of the SGICs require all plan participants to initiate transactions with the fund at contract value. The contract value is the fair value (cost plus accrued interest). The fair value of these contracts at December 31, 2009 is $856.36 million and the market value is $849.101 million. Credit ratings for the wrap contracts associated with the Synthetic Guaranteed Investment Contracts are also noted below.

Utah Retirement Systems
(pension and other employee benefit trust funds)
Synthetic Guaranteed Investment Contracts Underlying Investments*
December 31, 2009
(Expressed in Thousands)

	1–5 Year Government Credit		Intermediate Government Credit		Total Underlying Investments	
	Fair Value	Market Value	Fair Value	Market Value	Fair Value	Market Value
Asset Backed Securities	$ 11,977	$ 11,771	$ 12,197	$ 7,843	$ 24,174	$ 19,614
Agencies	197,548	194,142	58,585	129,365	256,133	323,507
Corporates	13,999	13,758	62,944	9,168	76,943	22,926
Mortgage Backed Securities	60,042	59,007	22,299	39,319	82,341	98,326
Treasuries	189,563	186,295	121,495	124,136	311,058	310,431
Commercial Mortgage Back Securities	31,836	31,287	21,015	20,848	52,851	52,135
Cash	13,533	13,300	39,327	8,862	52,860	22,162
Total	$ 518,498	$ 509,560	$ 337,862	$ 339,541	$ 856,360	$ 849,101

* New Investment Contracts – 2008 information not available

Utah Retirement Systems
(pension and other employee benefit trust funds)
Wrap Contracts
December 31, 2009
(Expressed in Thousands)

	Fair Value	Market Value	Rate	Duration	Quality Ratings
Issued Wrap Contracts	$ 856,360	$ 849,101	1.72% – 3.63%	2.60 – 3.67	AAA – A+
Repurchase	27,864	27,864	0.12%		
Total	$ 884,224	$ 876,965			

Utah Housing Corporation

The following are disclosures for derivative financial instruments held by Utah Housing Corporation (major component unit).

Objective — In order to protect against the potential of rising interest rates on its variable rate debt, the Corporation has entered into 76 separate pay-fixed, receive-variable interest rate swaps as of June 30, 2010. Based on the assumption that the payments on the variable rate debt will be substantially offset by the receipts on the interest rate swaps, the net cost associated with the synthetic fixed rate structure over the life of the bonds will be less than what the Corporation would have paid had it issued fixed rate debt. The Corporation's swaps are all similar in nature and summary information is included in this report. More detailed information about each swap is included in the Corporation's separately issued financial statements.

Terms, Fair Values, and Credit Risk — The terms, including the fair values of the outstanding swaps as of June 30, 2010, are summarized below. The notional amounts of the swaps matched the principal amounts of the associated debt at the time of issuance. Except as discussed under rollover risk, the Corporation's swap agreements contain scheduled reductions to outstanding notional amounts that are expected to approximately follow scheduled or anticipated reductions in the associated bonds payable.

Utah Housing Corporation
Interest Rate Swap Agreements
June 30, 2010
(Expressed in Thousands)

Outstanding Notional Amount	Effective Dates	Fixed Rate Paid by the Corporation	Variable Rate Received from Counterparty	Fair Values	Swap Termination Dates
$ 519,005	2008	3.920 % to 5.610 %	SIFMA* plus .27 %	$ (68,851)	2021 – 2030
124,000	2008	3.730 % to 4.253 %	SIFMA* plus .11 %	(15,952)	2026 – 2030
37,450	2008	3.713 % to 4.000 %	SIFMA* plus .08 %	(3,592)	2028 – 2032
14,000	2008	3.299 % to 3.299 %	SIFMA*	(979)	2023
30,800	2008	4.640 % to 7.760 %	LIBOR** plus .15 %	(3,407)	2010 – 2020
25,610	2008	5.301 % to 5.545 %	LIBOR** plus .01 %	(2,333)	2038
$ 750,865				$ (95,114)	

* Securities Industry and Financial Markets Association
** London Interbank Offered Rate

Fair Values — The fair values of swaps are a function of market interest rates and the remaining term on the swap contracts. The fair values of the swap contracts were estimated using the zero-coupon method. This method calculates the future net settlement payments required by the swap, assuming that the current forward rates implied by the yield curve correctly anticipate future spot interest rates. These payments are then discounted using the spot rates implied by the current yield curve for hypothetical zero-coupon bonds due on the date of each future net settlement on the swaps. Changes in the fair value of a hedging derivative (such as the Corporation's pay-fixed, receive-variable interest rate swap contracts) are reported as either deferred inflows or deferred outflow of resources in the balance sheet as long as the hedge is deemed effective. Management has recorded a deferred outflow of resources in non-current assets, and derivative instrument swap liability in non-current liabilities in the amount of $95.1 million as of June 30, 2010, compared to $73.8 million in the prior year, resulting in an overall decrease in the change in fair value of $21.3 million.

Credit Risk — The Corporation executes derivative instruments interest rate swap transactions with two counterparties, Barclays Bank and Deutsche Bank. The credit ratings for each of the counterparties is Aa3/AA–. The Corporation's swap contracts do not require it to post collateral at anytime. The Corporation believes that the high credit rating by both parties will mitigate most credit risk associated with the derivatives' fair value. During the year ended June 30, 2009, the Corporation received a net gain of $8.903 million in connection with the replacement of their swaps. This net gain is represented in the financial statements as deferred revenue and is being amortized over the life of the swap agreements. The ability to acquire replacement swaps demonstrates a strong mitigating factor associated with credit and fair value risks.

Basis Risk — The Corporation's tax-exempt variable-rate bond coupon payments have historically been substantially the same as the SIFMA rate. Its taxable variable-rate bond coupon payments have historically been substantially the same as the LIBOR rate. At June 30, 2010, the weighted average interest rate on Corporation's variable-rate hedged debt is 0.28 percent, while the SIFMA swap index is 0.25 percent and the month LIBOR is 0.35 percent. As the interest rate swaps pay a variable rate based on the SIFMA rate (tax-exempt debt), or the LIBOR rate (taxable debt), the Corporation therefore has limited exposure to basis risk except as disclosed under the Tax/Cross-over Risk.

Tax / Cross-over Risk — Forty-nine of the Corporation's SIFMA based swaps are exposed to additional basis risk if the LIBOR rate is 3.5 percent or greater and in some cases 4 percent or greater. When the LIBOR rate is greater than 3.5 percent or 4 percent, the provider will pay the Corporation 68 percent of the LIBOR rate, rather than the SIFMA rate. Historically, on average, 68 percent of the LIBOR rate has been substantially the same as the Corporation's tax-exempt variable-rate bond coupon payments. However, this relationship has been subject to more basis risk than the relationship between SIFMA and the Corporations tax-exempt variable-rate bond payments.

Termination Risk — The Corporation or the counterparty may terminate any of the swaps if the other party fails to perform under the terms of the contract. In addition, the Corporation has the option to terminate at any time at market rates (i.e., fair value adjusted for the counterparty's transaction costs).

Rollover Risk — The Corporation is exposed to rollover risk on swaps that mature or may be terminated prior to the maturity of the associated debt. When these swaps terminate, or in the case of the termination option, the Corporation will not realize the synthetic rate offered by the swaps on the underlying debt issues. As of June 30, 2010, the Corporation's swap termination dates ranged from 0 to 24.5 years prior to the maturity dates of the associated debt.

NOTE 4. INVESTMENT POOL

The Utah State Treasurer's Office operates the Public Treasurer's Investment Fund (PTIF) investment pool. The PTIF is available for investment of funds administered by any Utah public treasurer. Participation is not required and no minimum balance or minimum/maximum transaction is required. State agencies and funds that are authorized to earn interest also invest in the PTIF as an internal investment pool. No separate report as an external investment pool has been issued for the PTIF.

The PTIF is not registered with the SEC as an investment company and is not rated. The PTIF is authorized and regulated by the Utah Money Management Act, (*Utah Code* Title 51, Chapter 7*)*. The Act establishes the Money Management Council, which oversees the activities of the State Treasurer and the PTIF. The Act lists the investments that are authorized which are high-grade securities and, therefore, minimizes credit risk except in the most unusual and unforeseen circumstances.

Deposits in the PTIF are not insured or otherwise guaranteed by the State of Utah, and participants share proportionally in any realized gains or losses on investments.

The PTIF operates and reports to participants on an amortized cost basis. The income, gains, and losses, net of administration fees, of the PTIF are allocated to participants on the ratio of the participant's share to the total funds in the PTIF based on the participant's average daily balance. The PTIF allocates income and issues statements on a monthly basis. Twice a year, at June 30 and December 31, which are the accounting periods for public entities, the investments are valued at fair value and participants are informed of the fair value valuation factor that enables them to adjust their statement balances to fair value.

The PTIF condensed financial statements, inclusive of external and internal participants along with the portfolio statistics for the fiscal year ended June 30, 2010, are as follows:

Public Treasurer's Investment Fund
Statement of Net Assets
June 30, 2010
(*Expressed in Thousands*)

Assets	
Cash and Cash Equivalents	$ 2,015,907
Investments	7,942,667
Total Assets	$ 9,958,574
Net Assets Consist of:	
External Participant Account Balances	$ 6,324,043
Internal Participant Account Balances:	
Primary Government	3,151,077
Component Units	482,609
Unrealized Gains/Losses	845
Net Assets	$ 9,958,574
Participant Account Balance Net Asset Valuation Factor	1.00385638

(Notes continue on next page)

Public Treasurer's Investment Fund
Statement of Changes in Net Assets
For the Fiscal Year Ended June 30, 2010
(*Expressed in Thousands*)

Additions	
Pool Participant Deposits	$ 11,362,162
Investment Income:	
Investment Earnings	114,250
Fair Value Increases (Decreases)	(12,425)
Total Investment Income	101,825
Less Administrative Expenses	(352)
Net Investment Income	101,473
Total Additions	11,463,635
Deductions	
Pool Participant Withdrawals	10,981,815
Earnings Distributions	104,247
Total Deductions	11,086,062
Net Increase/(Decrease) From Operations	377,573
Net Assets	
Beginning of Year	9,581,001
Net Assets – End of Year	$ 9,958,574

Public Treasurer's Investment Fund
Portfolio Statistics

June 30, 2010

	Range of Yields	Weighted Average Maturity
Money Market Mutual Fund	0.19 % – 0.60 %	1.00 days
Certificates of Deposit – Negotiable	0.45 % – 0.45 %	27.00 days
Certificates of Deposit – Nonnegotiable	0.60 % – 0.75 %	70.00 days
U.S. Agencies	0.50 % – 2.01 %	320.22 days
Corporate Bonds and Notes	0.25 % – 7.00 %	89.16 days
Commercial Paper	0.25 % – 0.75 %	33.54 days

June 30, 2010

	Weighted Average Yield	Average Adjusted Maturity
Total Investment Fund	0.83 %	72.61 days

Deposits and Investments

The following disclosure of deposits and investments is for the PTIF, which includes external and internal participants. These assets are also included in the Note 3 disclosures of deposits and investments for the primary government. To avoid duplication, some of the detailed information in Note 3 has not been repeated in this note.

Custodial Credit Risk — Deposits

The custodial credit risk for deposits is the risk that in the event of a bank failure, the PTIF's deposits may not be recovered. The PTIF follows the Money Management Act by making deposits only in qualified financial institutions in accordance with the Act.

The deposits in the bank in excess of the insured amount are uninsured and uncollateralized. Deposits are not collateralized nor are they required to be by state statute. The deposits for the PTIF at June 30, 2010, were $2.001 million. Of those, $1.5 million were exposed to custodial credit risk as uninsured and uncollateralized.

Investments

The PTIF follows the Money Management Act by investing only in securities authorized in the Act. See Note 3 for information on authorized investments.

The PTIF investments at June 30, 2010, are presented below.

Public Treasurer's Investment Fund Investments
(Expressed in Thousands)

		Investment Maturities (in years)	
Investment Type	**Fair Value**	**Less Than 1**	**1–5**
Debt Securities			
U.S. Agencies	$ 90,106	$ 65,047	$ 25,059
Corporate Bonds and Notes	7,477,783	7,477,783	—
Negotiable Certificates of Deposit	25,020	25,020	—
Money Market Mutual Fund	1,625,000	1,625,000	—
Commercial Paper	701,105	701,105	—
	$ 9,919,014	$ 9,893,955	$ 25,059

The majority of the PTIF's U.S. agencies and corporate debt securities are variable-rate securities, most of which reset every three months to the market interest rate. Because these securities frequently reprice to prevailing market rates, interest rate risk is substantially reduced at each periodic reset date. In the table above, variable-rate securities are presented according to the length of time until the next reset date rather than the stated maturity.

Interest Rate Risk — Investments

Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. The PTIF's policy for managing interest rate risk is to comply with the State's Money Management Act. See Note 3 for information on requirements of the Act related to interest rate risk.

Credit Risk of Debt Securities

Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. The PTIF follows the Money Management Act as its policy for reducing exposure to investment credit risk. The PTIF's rated debt investments as of June 30, 2010, were rated by Standard and Poor's and/or an equivalent nationally recognized statistical rating organization and the ratings are presented below using the Standard and Poor's rating scale.

(Notes continue on next page)

Public Treasurer's Investment Fund Rated Debt Investments
(Expressed in Thousands)

Rated Debt Investments	Fair Value	Quality Ratings AAA	AA	A	BBB
U.S. Agencies	$ 90,106	$ 90,106	$ —	$ —	$ —
Corporate Bonds and Notes	$ 7,477,783	$ 45,903	$ 814,111	$ 5,678,250	$ 939,519
Negotiable Certificates of Deposit	$ 25,020	$ —	$ 25,020	$ —	$ —
Money Market Mutual Fund	$ 1,625,000	$ 205,000	$ —	$ —	$ —
Commercial Paper	$ 701,105	$ —	$ —	$ —	$ —

Continues Below

Rated Debt Investments	Quality Ratings A1 *	Not Rated
U.S. Agencies	$ —	$ —
Corporate Bonds and Notes	$ —	$ —
Negotiable Certificates of Deposit	$ —	$ —
Money Market Mutual Fund	$ —	$ 1,420,000
Commercial Paper	$ 701,105	$ —

***** A1 is Commercial Paper rating

Concentration of Credit Risk — Investments

Concentration of credit risk is the risk of loss attributed to the magnitude of a government's investment in a single issuer. The PTIF's policy for reducing this risk of loss is to comply with the Rules of the Money Management Council. Rule 17 of the Money Management Council limits investments in a single issuer of commercial paper and corporate obligations to 5 percent of the total dollar amount held in the portfolio. The Money Management Council limitations do not apply to securities issued by the U.S. government and its agencies. The PTIF had no debt securities investments at June 30, 2010, with more than 5 percent of the total investments in a single issuer.

(Notes continue on next page.)

NOTE 5. RECEIVABLES

Receivables as of June 30, 2010, consisted of the following (in thousands):

	Accounts Receivable					
	Federal	Customer	Other	Interest	Taxes	Notes/ Mortgages
Governmental Activities:						
General Fund	$ 317,471	$ 228,687	$ 15,361	$ 31	$ 199,255	$ 2,512
Education Fund	129,285	5	10	—	558,771	8,856
Transportation Fund	56,057	14,163	1,469	—	58,879	445
Transportation Investment Fund	—	—	—	—	25,650	—
Trust Lands	—	—	10,539	1,065	—	15,323
Nonmajor Funds	511	7,954	—	66	—	—
Internal Service Funds	—	3,124	—	—	—	1,300
Adjustments:						
Fiduciary Funds	—	—	92	—	—	—
Total Receivables	503,324	253,933	27,471	1,162	842,555	28,436
Less Allowance for Uncollectibles:						
General Fund	—	(57,804)	—	—	(22,556)	(1,566)
Education Fund	—	—	—	—	(129,356)	—
Transportation Fund	—	—	(340)	—	(863)	—
Transportation Investment Fund	—	—	—	—	(3,679)	—
Receivables, net	$ 503,324	$ 196,129	$ 27,131	$ 1,162	$ 686,101	$ 26,870
Current Receivables	$ 503,324	$ 167,014	$ 17,232	$ 1,162	$ 575,711	$ 4,440
Noncurrent Receivables	—	29,115	9,899	—	110,390	22,430
Total Receivables, net	$ 503,324	$ 196,129	$ 27,131	$ 1,162	$ 686,101	$ 26,870
Business-type Activities:						
Student Assistance Programs	$ 7,599	$ 1,810	$ —	$ 31,068	$ —	$ 2,065,976
Unemployment Compensation	3,944	93,419	—	—	—	—
Water Loan Programs	396	150	—	13,039	1,823	672,287
Community Impact Loan Fund	—	—	—	3,378	—	344,275
Nonmajor Funds	47	16,631	—	2,234	—	131,718
Total Receivables	11,986	112,010	0	49,719	1,823	3,214,256
Less Allowance for Uncollectibles:						
Student Assistance Programs	—	—	—	—	—	(4,160)
Unemployment Compensation	—	(30,422)	—	—	—	—
Receivables, net	$ 11,986	$ 81,588	$ 0	$ 49,719	$ 1,823	$ 3,210,096

Accounts receivable balances are an aggregation of amounts due from the federal government, customers, and others. Receivables from customers include charges for services to local governments, fees and fines issued by the courts and corrections, employer contributions for unemployment benefits, and receivables as a result of overpayments to individuals receiving state assistance.

Receivables for fiduciary funds listed above represent amounts due from fiduciary funds that were reclassified as external receivables on the government-wide Statement of Net Assets.

Aggregated receivables for component units at June 30, 2010, were $1.861 billion for major component units and $88.745 million for nonmajor component units, net of an allowance for doubtful accounts of $176.616 million and $6.145 million, respectively.

NOTE 6. ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

Accounts payable and accrued liabilities as of June 30, 2010, consisted of the following (in thousands):

	Salaries/ Benefits	Service Providers	Vendors/ Other	Government	Tax Refunds	Interest	Total
Governmental Activities:							
General Fund	$ 58,992	$ 237,963	$ 39,425	$ 80,158	$ 2,809	$ —	$ 419,347
Education Fund	2,795	1,772	11,135	106,443	21,813	—	143,958
Transportation Fund	6,427	296	102,061	47,283	353	—	156,420
Nonmajor Funds	105	—	37,828	292	—	54,204	92,429
Internal Service Funds	6,358	—	16,222	—	—	4	22,584
Adjustments:							
Fiduciary Funds	—	—	—	3,540	—	—	3,540
Other	—	—	—	—	—	1,532	1,532
Total Governmental Activities	$ 74,677	$ 240,031	$ 206,671	$ 237,716	$ 24,975	$ 55,740	$ 839,810
Business-type Activities:							
Student Assistance Programs	$ 2,005	$ —	$ 7,783	$ 10,174	$ —	$ 2,415	$ 22,377
Unemployment Compensation	—	1,603	—	8	—	—	1,611
Water Loan Programs	—	—	554	—	—	—	554
Nonmajor Funds	2,223	—	9,366	1	—	588	12,178
Adjustments:							
Fiduciary Funds	—	—	—	103	—	—	103
Total Business-type Activities	$ 4,228	$ 1,603	$ 17,703	$ 10,286	$ 0	$ 3,003	$ 36,823

Accounts payable and accrued liability balances are an aggregation of amounts due to: (***1***) state employees for salaries/benefits; (***2***) service providers for childcare, job services and health services; (***3***) vendors and miscellaneous suppliers; (***4***) local and federal governments for services; (***5***) individuals and others as a result of tax overpayments; and (***6***) interest due on bonds and other obligations.

Adjustments for fiduciary funds listed above represent amounts due to fiduciary funds that were reclassified as external payables on the government-wide Statement of Net Assets. Other adjustments are due to differences in the presentation and the basis of accounting between the fund financial statements and the government-wide Statement of Net Assets.

(Notes continue on next page.)

NOTE 7. INTERFUND BALANCES AND LOANS

Interfund Balances

Interfund balances at June 30, 2010, consisted of the following (in thousands):

Due to General Fund from:	
Education Fund	$ 159
Transportation Fund	1,142
Trust Lands Fund	23
Nonmajor Governmental Funds	2,098
Unemployment Compensation Fund	2,729
Water Loan Programs	675
Nonmajor Enterprise Funds	19,041
Internal Service Funds	2,466
Fiduciary Funds	64
Total due to General Fund from other funds	$ 28,397
Due to Education Fund from:	
General Fund	$ 390
Unemployment Compensation Fund	1,498
Fiduciary Funds	11
Total due to Education Fund from other funds	$ 1,899
Due to Transportation Fund from:	
General Fund	$ 247
Nonmajor Governmental Funds	1,151
Internal Service Funds	389
Total due to Transportation Fund from other funds	$ 1,787
Due to Trust Lands Fund from Nonmajor Enterprise Funds	$ 7,919
Due to Nonmajor Governmental Funds from:	
General Fund	$ 1,349
Education Fund	63
Transportation Fund	1,289
Internal Service Funds	194
Fiduciary Funds	7
Total due to Nonmajor Governmental Funds from other funds	$ 2,902
Due to Water Loan Programs from:	
General Fund	$ 130
Trust Lands Fund	21
Nonmajor Governmental Funds	7,001
Total due to Water Loan Programs from other funds	$ 7,152
Due to Nonmajor Enterprise Funds from:	
General Fund	$ 91
Education Fund	21
Transportation Fund	57
Nonmajor Governmental Funds	35,831
Water Loan Programs	30
Internal Service Funds	12
Total due to Nonmajor Enterprise Funds from other funds	$ 36,042
Due to Internal Service Funds from:	
General Fund	$ 16,377
Education Fund	166
Transportation Fund	4,400
Nonmajor Governmental Funds	1,483
Nonmajor Enterprise Funds	320
Internal Service Funds	29
Fiduciary Funds	10
Total due to Internal Service Funds from other funds	$ 22,785
Due to Fiduciary Funds from:	
General Fund	$ 508
Education Fund	1
Trust Lands Fund	122
Nonmajor Governmental Funds	2,909
Nonmajor Enterprise Funds	103
Total due to Fiduciary Funds from other funds	$ 3,643
Total Due to/Due froms	$ 112,526

These balances resulted from the time lags between the dates that: (***1***) interfund goods and services are provided or reimbursable expenditures occur; (***2***) transactions are recorded in the accounting system; and (***3***) payments between funds are made.

Interfund Loans

At June 30, 2010, interfund loans receivable/payable balances consist of $29.726 million revolving loans payable to the General Fund from Internal Service Funds. The balance payable to the General Fund from Internal Service Funds of $ 29.726 million includes $ 2.861 million that is not expected to be repaid within one year and is classified as nonspendable fund balance.

(Notes continue on next page.)

NOTE 8. CAPITAL ASSETS

Capital asset activity for the year ended June 30, 2010, was as follows (in thousands):

	Beginning Balance	Additions	Deletions	Ending Balance
Governmental Activities:				
Capital Assets Not Depreciated/Amortized:				
Land and Related Assets	$ 1,088,212	$ 272,229	$ (6,123)	$ 1,354,318
Infrastructure	9,406,853	699,906	(42,985)	10,063,774
Construction-In-Progress	793,112	1,286,497	(946,217)	1,133,392
Total Capital Assets Not Depreciated/Amortized	11,288,177	2,258,632	(995,325)	12,551,484
Capital Assets Depreciated/Amortized:				
Buildings and Improvements	1,534,071	172,673	(539)	1,706,205
Infrastructure	48,849	8,642	—	57,491
Machinery and Equipment	455,611	36,728	(21,419)	470,920
Intangible Assets-Software	84,336	71,735	(7,306)	148,765
Total Capital Assets Depreciated/Amortized	2,122,867	289,778	(29,264)	2,383,381
Less Accumulated Depreciation/Amortization for:				
Buildings and Improvements	(498,232)	(40,466)	309	(538,389)
Infrastructure	(11,843)	(6,094)	—	(17,937)
Machinery and Equipment	(307,467)	(30,673)	17,296	(320,844)
Intangible Assets-Software	(50,493)	(12,811)	7,306	(55,998)
Total Accumulated Depreciation/Amortization	(868,035)	(90,044)	24,911	(933,168)
Total Capital Assets Depreciated/Amortized, Net	1,254,832	199,734	(4,353)	1,450,213
Capital Assets, Net	$12,543,009	$2,458,366	$ (999,678)	$14,001,697
Business-type Activities:				
Capital Assets Not Depreciated/Amortized:				
Land and Related Assets	$ 17,930	$ 3,685	$ (42)	$ 21,573
Construction-In-Progress	2,120	4,127	(569)	5,678
Total Capital Assets Not Depreciated/Amortized	20,050	7,812	(611)	27,251
Capital Assets Depreciated/Amortized:				
Buildings and Improvements	62,408	7,731	(809)	69,330
Infrastructure	304	—	—	304
Machinery and Equipment	14,799	233	(1,161)	13,871
Intangible Assets-Software	322	—	(93)	229
Total Capital Assets Depreciated/Amortized	77,833	7,964	(2,063)	83,734
Less Accumulated Depreciation/Amortization for:				
Buildings and Improvements	(13,380)	(1,856)	384	(14,852)
Infrastructure	(73)	(7)	—	(80)
Machinery and Equipment	(12,130)	(517)	1,160	(11,487)
Intangible Assets-Software	(293)	(21)	93	(221)
Total Accumulated Depreciation/Amortization	(25,876)	(2,401)	1,637	(26,640)
Total Capital Assets Depreciated/Amortized, Net	51,957	5,563	(426)	57,094
Capital Assets, Net	$ 72,007	$ 13,375	$ (1,037)	$ 84,345

In the beginning balance column above, *intangible assets – software*, governmental activities was increased by $84.336 million, of which $28.447 million is a beginning balance adjustment. This $28.447 million adjustment is due to implementing GASB Statement 51, as described in Note 2.

The State implemented GASB Statement 51 which requires the separate reporting of intangible assets as a major class of capital asset for footnote disclosure. As a result, beginning balances related to software, previously reported in *machinery and equipment* and accumulated *depreciation/amortization* of the governmental activities and business-type activities was reclassified and is now reported as part of beginning balances for *intangible assets – software* and *accumulated depreciation/amortization*.

Construction-in-progress of governmental activities includes amounts for buildings the State is constructing for colleges and universities and other discrete component units that are funded by

state appropriations or state bond proceeds. As the buildings are completed, the applicable amounts are deleted from construction-in-progress of governmental activities and "transferred" to the colleges and universities and other discrete component units. For fiscal year 2010, $50.889 million of buildings were completed for colleges and universities and $6.436 million for other discrete component units.

On the government-wide statement of activities, the building "transfers" are reported as higher education expenses of governmental activities and as program revenues of component units.

Depreciation expense of governmental activities was charged to functions as follows (in thousands):

General Government	$ 16,168
Human Services and Youth Corrections	5,337
Corrections, Adult	5,978
Public Safety	5,461
Courts	6,123
Health and Environmental Quality	3,502
Employment and Family Services	8,201
Natural Resources	10,247
Community and Culture	386
Business, Labor, and Agriculture	1,014
Public Education	1,239
Transportation	8,709
Depreciation on capital assets of the State's internal service funds is charged to the various functions based on their usage of services provided	17,679
Total	$ 90,044

Discretely Presented Component Units

The following table summarizes net capital assets reported by the discretely presented component units (in thousands):

	Utah Housing Corporation	Public Employees Health Program	University of Utah	Utah State University	Nonmajor Component Units	Total
Capital Assets Not Depreciated/Amortized:						
Land and Related Assets	$ 1,472	$ —	$ 19,620	$ 24,028	$ 93,058	$ 138,178
Construction-In-Progress	—	—	333,598	42,796	10,446	386,840
Total Capital Assets Not Depreciated/ Amortized	1,472	0	353,218	66,824	103,504	525,018
Capital Assets Depreciated/Amortized:						
Building and Improvements	5,064	—	1,600,431	628,599	1,343,127	3,577,221
Infrastructure	—	—	187,978	—	24,064	212,042
Machinery and Equipment	1,897	1,647	890,343	204,876	194,330	1,293,093
Total Capital Assets Depreciated/Amortized	6,961	1,647	2,678,752	833,475	1,561,521	5,082,356
Less Total Accumulated Depreciation/ Amortization	(2,164)	(1,354)	(1,350,479)	(374,159)	(602,774)	(2,330,930)
Total Capital Assets Depreciated/ Amortized, Net	4,797	293	1,328,273	459,316	958,747	2,751,426
Discretely Presented Component Units – Capital Assets, Net	$ 6,269	$ 293	$ 1,681,491	$ 526,140	$1,062,251	$ 3,276,444

The State had long-term construction project commitments totaling $ 208.266 million at June 30, 2010. The following construction projects have remaining commitments and represent reservations of fund balance in the Capital Projects Funds (nonmajor governmental funds):

Capital Projects Fund
Construction Project Commitments
(Expressed in Thousands)

Project	Description	Remaining Construction Commitment
02243750	U of U – New Museum of Natural History	$ 31,538
06272750	U of U – Eccles School of Business	28,847
06291750	U of U – USTAR Neuroscience & Biomedical Technology	22,796
09021240	OWATC – Health Technology Building	17,284
09029750	U of U – Neuropsychiatric Institute	12,682
08258750	U of U – Skaggs Pharmacy Research Building	10,619
07297730	SUU – Gibson Science Center Addition	9,824
06292700	USTAR/USU – Life Sciences Research	7,581
09191810	WSU – Residential Life Building	6,956
07039260	MATC – Utah County Building	6,482
07310770	USU – Agriculture Building	5,159
07260750	U of U – Nursing Building Renovation/Expansion	4,503
09024670	SLCC – RRC New Media Building	4,040
07258700	Snow – Library/Classroom Building	3,457
08273770	USU – Vernal Bingham Entrepreneurship	2,062
09218900	UDOT – Strawberry Maintenance Station	1,762
09240200	Rehab – Residential Apartments for the Blind	1,573
07146520	DWR – Springville Hatchery Water Treatment System	1,414
08008770	USU – Early Childhood Research Center	1,134
08231110	Corrections – CUCF 192 Bed Expansion	1,100
07049810	WSU – Heat Plant Boiler Replacement	1,086
—	All Others	26,367
	Total Commitments	$ 208,266

(Notes continue on next page.)

NOTE 9. LEASE COMMITMENTS

The State leases office buildings and office and computer equipment. Although the lease terms vary, most leases are subject to annual appropriations from the State Legislature to continue the lease obligations. If an appropriation is reasonably assured, leases are considered noncancellable for financial reporting purposes.

Leases, that in substance are purchases, are reported as capital lease obligations. In the government-wide financial statements and proprietary fund financial statements, assets and liabilities resulting from capital leases are recorded at the inception of the lease at either the lower of fair value or the present value of the future minimum lease payments. The principal portion of lease payments reduces the liability, and the interest portion is expensed.

On the governmental fund financial statements, both the principal and interest portions of capital lease payments are recorded as expenditures of the applicable governmental function.

The primary government's capital lease payments were $2.790 million in principal and $1.874 million in interest for fiscal year 2010. As of June 30, 2010, the historical cost of the primary government's assets acquired through capital leases was $36.935 million of which $35.397 million was buildings and $1.538 million was equipment and other depreciable assets. As of June 30, 2010, the accumulated depreciation of the primary government's assets acquired through capital leases was $9.58 million of which $8.605 million was buildings and $975 thousand was equipment and other depreciable assets.

Operating leases contain various renewal options, as well as some purchase options. However, due to the nature of the leases, they do not qualify as capital leases and the related assets and liabilities are not recorded. Any escalation clauses, sublease rentals, and contingent rents were considered immaterial to the future minimum lease payments and current rental expenditures. Operating lease payments are recorded as expenditures or expenses when paid or incurred.

Operating lease expenditures for fiscal year 2010 were $30.561 million for the primary government and $29.995 million for component units. For fiscal year 2009, the operating lease expenditures were $33.941 million for the primary government and $27.911 million for component units. Future minimum lease commitments for noncancellable operating leases and capital leases as of June 30, 2010, were as follows:

Future Minimum Lease Commitments
(Expressed in Thousands)

	Operating Leases			Capital Leases		
Fiscal Year	Primary Government	Component Units	Total	Primary Government	Component Units	Total
2011	$ 21,672	$ 28,559	$ 50,231	$ 3,030	$ 19,459	$ 22,489
2012	17,335	24,585	41,920	2,709	16,695	19,404
2013	13,746	24,879	38,625	2,664	13,251	15,915
2014	9,022	24,568	33,590	2,696	8,957	11,653
2015	5,191	24,848	30,039	2,727	6,263	8,990
2016–2020	8,566	95,897	104,463	12,301	10,373	22,674
2021–2025	1,331	79,311	80,642	9,916	5,231	15,147
2026–2030	11	68,123	68,134	2,096	336	2,432
2031–2035	10	1,523	1,533	—	—	—
2036–2040	10	875	885	—	—	—
2041–2045	10	875	885	—	—	—
2046–2050	10	700	710	—	—	—
2051–2055	10	—	10	—	—	—
2056–2060	5	—	5	—	—	—
Total Future Minimum Lease Payments	$ 76,929	$ 374,743	$ 451,672	38,139	80,565	118,704
Less Amounts Representing Interest				(10,597)	(10,603)	(21,200)
Present Value of Future Minimum Lease Payments				$ 27,542	$ 69,962	$ 97,504

NOTE 10. LONG-TERM LIABILITIES

A. Changes in Long-term Liabilities

Changes in long-term liabilities for the year ended June 30, 2010, are presented in the following table. As referenced below, certain long-term liabilities are discussed in other Notes to the Financial Statements.

Long-term Liabilities
(Expressed in Thousands)

	Beginning Balance	Additions	Reductions	Ending Balance	Amounts Due Within One Year
Governmental Activities					
General Obligation Bonds	$ 1,492,620	$ 982,170	$ (175,490)	$ 2,299,300	$ 209,060
State Building Ownership Authority Lease Revenue Bonds	148,654	101,595	(13,620)	236,629	14,371
Net Unamortized Premiums	80,962	65,853	(27,121)	119,694	—
Deferred Amounts on Refunding	(10,151)	—	3,071	(7,080)	—
Capital Leases (Note 9)	19,210	11,122	(2,790)	27,542	1,843
Contracts/Notes Payable	512	—	(28)	484	18
Compensated Absences (Note 1) *	162,689	76,420	(76,989)	162,120	77,352
Claims	43,650	11,321	(13,074)	41,897	17,038
Pollution Remediation Obligation **	7,687	59	(56)	7,690	702
Net OPEB Obligation (Note 17)	3,918	2,118	(343)	5,693	—
Settlement Obligations ***	—	39,422	—	39,422	7,422
Total Governmental Long-term Liabilities	$ 1,949,751	$ 1,290,080	$ (306,440)	$ 2,933,391	$ 327,806
Business-type Activities					
Student Assistance Revenue Bonds	$ 2,235,322	$ 158,000	$ (1,004,400)	$ 1,388,922	$ 510
State Building Ownership Authority Lease Revenue Bonds	73,676	25,160	(2,360)	96,476	3,309
Water Loan Recapitalization Revenue Bonds	—	65,800	—	65,800	—
Net Unamortized Premiums	1,491	3,035	(433)	4,093	—
Deferred Amounts on Refunding	(267)	—	46	(221)	—
Contracts/Notes Payable	297,381	1,351,007	(837,034)	811,354	66,305
Claims and Uninsured Liabilities	14,941	878,298	(874,134)	19,105	15,808
Arbitrage Liability (Note 1)	57,782	133	(7,701)	50,214	1,050
Total Business-type Long-term Liabilities	$ 2,680,326	$ 2,481,433	$ (2,726,016)	$ 2,435,743	$ 86,982
Component Units					
Revenue Bonds	$ 2,188,350	$ 764,872	$ (628,851)	$ 2,324,371	$ 200,352
Net Unamortized Premiums/(Discounts)	2,440	522	(189)	2,773	(34)
Capital Leases/Contracts Payable (Notes 9 and 10)	69,958	21,606	(15,198)	76,366	18,297
Notes Payable	45,179	4,853	(7,778)	42,254	3,604
Claims	121,957	582,399	(578,923)	125,433	77,296
Leave/Termination Benefits (Note 1)	118,870	69,320	(75,423)	112,767	34,465
Total Component Unit Long-term Liabilities	$ 2,546,754	$ 1,443,572	$ (1,306,362)	$ 2,683,964	$ 333,980

* Compensated absences of governmental activities are liquidated in the General Fund, Education Fund, or Transportation Fund according to the applicable employing state agency. Claims liabilities of governmental activities are liquidated in the Risk Management Internal Service Fund.

** Under the federal Superfund law, the State is responsible for sharing remediation costs at sites where the Environmental Protection Agency expends Superfund trust monies for cleanup. Currently there are seven sites in various stages of cleanup, from initial assessment to cleanup activities. The pollution remediation liabilities associated with these sites were measured using the actual contract cost, where no changes in cost are expected, or the expected cash flow technique. Liability estimates are subject to change due to price increases or reductions, technology, or changes in applicable laws or regulations governing the remediation efforts. The State does not anticipate recovering reimbursements from the parties who caused the pollution.

*** A Final Settlement Agreement was entered into and under the terms of the settlement, the State agreed to pay $26 million to the Utah Navajo Royalties Holding Fund (private purpose trust fund) plus $7 million in court and legal fees. See Note 19 for additional information. The State settled additional claims totaling $6.422 million that still need approval by the Governor, and approval and funding by the Legislature.

B. **General Obligation Bonds**

The State issues general obligation bonds to provide funds for acquisition, construction, and renovation of major capital facilities and for highway construction. In addition, general obligation bonds have been issued to refund general obligation bonds, revenue bonds, and capitalized leases. General obligation bonds are secured by the full faith and credit of the State. Debt service requirements are provided by legislative appropriation from the State's general tax revenues. As of June 30, 2010, the State had $102.775 million, $42.5 million, and $2.144 billion of authorized but unissued general obligation building, State land acquisition, and highway bond authorizations remaining, respectively.

During fiscal year 2010, the State issued $490.410 million Series 2009 C and $491.760 million Series 2009 D general obligation bonds. The proceeds were used to provide funds for certain highway projects and various other construction projects.

General obligation bonds payable information is presented below:

General Obligation Bonds Payable
(Expressed in Thousands)

Bond Issue	Date Issued	Maturity Date	Interest Rate	Original Issue	Balance June 30, 2010
2002 A Highway/Capital Facility Issue	06/27/02	2003–2011	3.00 % to 5.25 %	$ 281,200	$ 12,325
2002 B Refunding Issue	07/31/02	2004–2012	3.00 % to 5.38 %	$ 253,100	170,290
2003 A Highway/Capital Facility Issue	06/26/03	2005–2013	2.00 % to 5.00 %	$ 407,405	173,000
2004 A Refunding Issue	03/02/04	2010–2016	4.00 % to 5.00 %	$ 314,775	314,775
2004 B Highway/Capital Facility Issue	07/01/04	2005–2019	4.75 % to 5.00 %	$ 140,635	90,480
2007 Highway/Capital Facility Issue	07/03/07	2008–2014	4.00 % to 5.00 %	$ 75,000	57,450
2009 A Highway Issue	03/17/09	2010–2023	2.00 % to 5.00 %	$ 394,360	394,360
2009 B Capital Facility Issue	05/19/09	2010–2015	4.00 %	$ 104,450	104,450
2009 C Highway/Capital Facility Issue	09/29/09	2011–2018	2.00 % to 5.00 %	$ 490,410	490,410
2009 D Highway Issue	09/29/09	2019, 2024	4.15 %, 4.55 %	$ 491,760	491,760
Total General Obligation Bonds Outstanding					2,299,300
Plus Unamortized Bond Premium					117,095
Less Deferred Amount on Refunding					(6,456)
Total General Obligation Bonds Payable					$ 2,409,939

(*Notes continue on next page.*)

General Obligation Bond Issues
Debt Service Requirements to Maturity
For Fiscal Years Ended June 30
(Expressed in Thousands)

	Principal						
Fiscal Year	**2002A Highway/ Capital Facility**	**2002 B Refunding Bonds**	**2003 A Highway/ Capital Facility**	**2004 A Refunding Bonds**	**2004 B Highway/ Capital Facility**	**2007 Highway/ Capital Facility**	**2009A Highway Bonds**
2011	$ 6,000	$ 53,670	$ 50,025	$ 39,310	$ 25,755	$ 10,185	$ 23,665
2012	6,325	56,705	15,100	40,830	30,600	15,030	23,680
2013	—	59,915	52,575	11,245	3,575	10,300	23,680
2014	—	—	55,300	18,480	3,750	10,720	23,680
2015	—	—	—	73,595	3,950	11,215	23,680
2016–2020	—	—	—	131,315	22,850	—	126,325
2021–2025	—	—	—	—	—	—	149,650
Total	$ 12,325	$ 170,290	$ 173,000	$ 314,775	$ 90,480	$ 57,450	$ 394,360

Continues Below

	Principal					
Fiscal Year	**2009B Capital Facility Bonds**	**2009C Highway/ Capital Bonds**	**2009D Highway Bonds**	**Total Principal Required**	**Total Interest Required**	**Total Amount Required**
2011	$ 450	$ —	$ —	$ 209,060	$ 96,596	$ 305,656
2012	19,175	4,085	—	211,530	86,677	298,207
2013	19,950	35,225	—	216,465	77,154	293,619
2014	20,775	97,950	—	230,655	67,268	297,923
2015	21,600	71,545	—	205,585	57,555	263,140
2016–2020	22,500	281,605	74,145	658,740	181,876	840,616
2021–2025	—	—	417,615	567,265	50,913	618,178
Total	$ 104,450	$ 490,410	$ 491,760	$2,299,300	$ 618,039	$2,917,339

C. **Revenue Bonds**

Revenue bonds payable consists of those issued by the Utah State Building Ownership Authority, the Utah State Board of Regents Student Loan Purchase Program, the State's Water Loan Programs, the Utah Housing Corporation, and various colleges and universities. These bonds are not considered general obligations of the State.

Governmental Activities

The Utah State Building Ownership Authority (SBOA) has issued bonds for the purchase and construction of facilities to be leased to state agencies and other organizations. The bonds are secured by the facilities and repayment is made from lease income appropriated by the Legislature and is not considered pledged revenue of the State. The outstanding bonds payable at June 30, 2010 are reported as a long-term liability of the governmental activities, except for $96.254 million and $2.236 million, which are reported in the Alcoholic Beverage Control Fund and the Utah Correctional Industries Fund (nonmajor enterprise funds), respectively. These portions are reported as liabilities of the business-type activities on the government-wide statement of net assets.

Business-type Activities

The Utah State Board of Regents Student Loan Purchase Program (Student Assistance Programs) bonds were issued to provide funds for student loans and are secured by all assets of the Board of Regents Revenue Bond Funds and by the revenues and receipts derived from such assets. The Board of Regents has also issued a revenue bond for an office facility secured by funds within the Board of Regents budget that would otherwise be expended for rent.

The Student Assistance Programs include $377.512 million of bonds bearing interest at an adjustable rate, which is determined weekly by a remarketing agent. The Programs bonds also include adjustable rate bonds that are set by an auction procedure every 28 days in the amount of $494.05 million and $508.825 million of bonds that are auctioned every 35 days.

The Student Assistance Programs bonds issued under the 1988 Trust Estate are limited obligations of the Board secured by and payable solely from the Trust Estate established by the Indenture. The bonds were issued to finance eligible student loans. The Trust Estate consists of: Student loans acquired under the indenture; all proceeds of the bonds and net revenues in the funds and accounts; and any other property pledged to the Trust Estate. The Board has pledged these assets and net revenues to repay $339.512 million

of outstanding student loan revenue bonds which are payable through 2039. The total principal and interest remaining to be paid on the bonds is discussed below. Principal and interest paid for the current year and total net revenues before interest expense were $160.87 million and $9.283 million, respectively.

The Student Assistance Program's bonds issued under the 1993 Trust Estate are limited obligations of the Board secured by and payable solely from the Trust Estate established by the Indenture. The bonds were issued to finance eligible student loans. The Trust Estate consists of student loans acquired under the indenture, all proceeds of the bonds and net revenues in the funds and accounts, and any other property pledged to the Trust Estate. The Board has pledged these assets and net revenues to repay $932.875 million of outstanding student loan revenue bonds which are payable through 2046. The total principal and interest remaining to be paid on the bonds is discussed below. Principal and interest paid for the current year and total net revenues before interest expense were $599.812 million and $17.665 million, respectively.

The Student Assistance Program's bonds issued under the 2010 Trust Estate are limited obligations of the Board secured by and payable solely from the Trust Estate established by the Indenture. The bonds were issued to finance eligible student loans. The Trust Estate consists of student loans acquired under the indenture, all proceeds of the bonds and net revenues in the funds and accounts, and any other property pledged to the Trust Estate. The Board has pledged these assets and net revenues to repay $108 million of outstanding student loan revenue bonds which are payable through 2048. The total principal and interest remaining to be paid on the bonds is discussed below. Principal and interest paid for the current year and total net revenues before interest expense were $50.275 million and $403.488 thousand, respectively.

The State's Water Loan Programs have issued recapitalization revenue bonds to provide additional capital for the State's revolving water resources loan programs. The bonds are secured by and repayments are made from the pledged principal and interest payments (pledged revenues) of specific revolving water resources loan funds. These pledged revenues will not be available for other purposes until the end of fiscal year 2023 when the bonds are completely paid off. Pledged revenues were projected to produce 150 percent of debt service requirements over the life of the bonds. The total principal and interest remaining to be paid on the bonds is $85.103 million. For the current year principal and interest paid and total repayments from pledged revenues were $862 thousand and $2.304 million, respectively. Of the bonds payable outstanding at June 30, 2010, $67.624 million are reported in the Water Loan Program Fund (major enterprise fund). These portions are reported as liabilities of the business-type activities on the government-wide statement of net assets.

Discrete Component Units

The Utah Housing Corporation revenue bonds were issued to provide sources of capital for making housing loans to persons of low or moderate income. Bonds repayments are made from the pledged mortgage payments.

The University of Utah, Utah State University and nonmajor component units issued revenue bonds for various capital purposes including student housing, special events centers, student union centers, and hospital and research facilities. The bonds are secured by pledged student building fees and other income of certain college activities.

Information on pledged revenues for discrete component units for the fiscal year ended June 30, 2010, is presented below.

Pledged Revenue — Component Units
(Expressed in Thousands)

	Utah Housing Corporation	University of Utah	Utah State University	Nonmajor Component Units
Type of Revenue Pledged*	D	A, B, C	A, B	A
Amount of Pledged Revenue	$3,037,862	$561,672	$147,628	$113,088
Term of Commitment	Thru 2051	Thru 2032	Thru 2035	Thru 2033
Percent of Revenue Pledged	100.00 %	100.00 %	100.00 %	100.00 %
Current Year Pledged Revenue	$ 95,937	$142,497	$ 31,362	$ 15,299
Current Year Principal and Interest Paid	$ 647,511	$ 27,572	$ 8,139	$ 9,586

*Type of Revenue Pledged:

A = Student and housing fees, auxiliary net revenues from bookstores, parking, stadium and event centers, and other campus generated charges and fees.

B = Research net revenue generated from the recovery of allocated facilities and administrative rates to grants and contracts.

C = Hospital and clinic net revenues from providing various health and psychiatric services to the community.

D = Principal and interest repayments from issuing and servicing mortgage loans on single and multi-family housing.

Revenue Bonds Payable — Primary Government
(Expressed in Thousands)

Bond Issue	Date Issued	Maturity Date	Interest Rate	Original Issue	Balance June 30, 2010
Governmental Activities					
SBOA Lease Revenue Bonds:					
Series 1992 A	07/15/92	1993–2011	5.30 % to 5.75 %	$ 26,200	$ 4,245
Series 1992 B	07/15/92	1994–2011	4.00 % to 6.00 %	$ 1,380	230
Series 1993 A	12/01/93	1995–2013	4.50 % to 5.25 %	$ 6,230	1,410
Series 1998 C	08/15/98	2000–2019	3.80 % to 5.50 %	$ 101,557	69,835
Series 2001 A	11/21/01	2005–2021	4.00 % to 5.00 %	$ 69,850	5,350
Series 2001 B	11/21/01	2002–2024	3.00 % to 5.75 %	$ 14,240	11,100
Series 2003	12/30/03	2005–2025	2.00 % to 5.00 %	$ 20,820	15,110
Series 2004 A	10/26/04	2005–2027	3.00 % to 5.25 %	$ 32,458	27,754
Series 2009 D	09/09/09	2014–2017	5.00 %	$ 12,125	12,125
Series 2009 E	09/09/09	2018–2030	4.62 % to 5.77 %	$ 89,470	89,470
Total Lease Revenue Bonds Outstanding					236,629
Plus Unamortized Bond Premium					2,599
Less Deferred Amount on Refunding					(624)
Total Lease Revenue Bonds Payable					$ 238,604

Continues Below

Revenue Bonds Payable — Primary Government
(Expressed in Thousands)

Bond Issue	Date Issued	Maturity Date	Interest Rate	Original Issue	Balance June 30, 2010
Business-type Activities					
Student Assistance Programs:					
1988 Trust Estate					
Student Loan Indentures	1988–2005	2005–2039	Variable	$ 360,580	$ 339,512
1993 Trust Estate					
Student Loan Indentures	1993–2006	2009–2046	Variable	$1,503,375	932,875
2010 Trust Estate					
Student Loan Indentures	2010	2010–2048	Variable	$ 158,000	108,000
Office Facility Bond Fund	2002, 2004	2003–2024	4.00 % to 5.25 %	$ 11,780	8,535
Total Revenue Bonds Outstanding					1,388,922
Plus Unamortized Bond Premium					34
Total Revenue Bonds Payable					$ 1,388,956
SBOA Lease Revenue Bonds:					
Series 1998 C	08/15/98	2000–2019	3.80 % to 5.50 %	$ 3,543	$ 2,630
Series 2001 B	11/21/01	2004–2023	3.25 % to 5.25 %	$ 11,540	8,535
Series 2003	12/30/03	2005–2025	2.00 % to 5.00 %	$ 1,905	1,470
Series 2004 A	10/26/04	2005–2025	3.00 % to 5.25 %	$ 13,347	11,126
Series 2006 A	01/10/06	2006–2027	3.50 % to 5.00 %	$ 8,355	7,485
Series 2007 A	07/10/07	2009–2028	4.25 % to 5.00 %	$ 15,380	14,565
Series 2009 A	03/25/09	2011–2030	3.00 % to 5.00 %	$ 25,505	25,505
Series 2009 B	09/09/09	2012–2019	3.00 % to 5.00 %	$ 8,455	8,445
Series 2009 C	09/09/09	2024, 2029	5.29 %, 5.77 %	$ 16,715	16,715
Total Lease Revenue Bonds Outstanding					96,476
Plus Unamortized Bond Premium					2,235
Less Deferred Amount on Refunding					(221)
Total Lease Revenue Bonds Payable					$ 98,490

Continues Below

Revenue Bonds Payable — Primary Government
(Expressed in Thousands)

Bond Issue	Date Issued	Maturity Date	Interest Rate	Original Issue	Balance June 30, 2010
		Business-type Activities			
Water Loan Programs:					
Series 2010 C Revolving Loan Recapitalization Revenue Bonds.....	02/23/10	2018–2022	4.19 % to 4.79 %	$ 31,225	$ 31,225
Series 2010 B Revolving Loan Recapitalization Revenue Bonds.....	02/23/10	2014–2017	2.25 % to 5.00 %	$ 16,125	16,125
Series 2010 A Revolving Loan Recapitalization Revenue Bonds.....	02/23/10	2011–2014	1.15 % to 2.57 %	$ 18,450	18,450
Total Recapitalization Revenue Bonds Outstanding.....					65,800
Plus Unamortized Bond Premium.....					1,824
Total Recapitalization Revenue Bonds Payable.....					$ 67,624
Total Revenue/Lease Revenue/ Recapitalization Revenue Bonds Payable.....					$ 1,793,674

(*Notes continue on next page.*)

Revenue Bond Issues — Primary Government
Debt Service Requirements to Maturity
For Fiscal Years Ended June 30
(Expressed in Thousands)

	Principal							
Fiscal Year	**1988 Trust Estate Student Loan Indentures**	**1993 Trust Estate Student Loan Indentures**	**2010 Trust Estate Student Loan Indentures**	**Office Facility Bond Fund**	**1992 A Utah State Building Ownership Authority**	**1992 B Utah State Building Ownership Authority**	**1993 A Utah State Building Ownership Authority**	**1998 C Utah State Building Ownership Authority**
2011	$ —	$ —	$ —	$ 510	$ 2,060	$ 110	$ 445	$ 8,410
2012	—	—	—	535	2,185	120	470	8,345
2013	—	—	—	555	—	—	495	8,805
2014	16,250	—	—	585	—	—	—	9,290
2015	201,922	—	—	610	—	—	—	8,850
2016–2020	16,340	—	—	3,530	—	—	—	28,765
2021–2025	20,500	35,000	—	2,210	—	—	—	—
2026–2030	—	40,000	—	—	—	—	—	—
2031–2035	49,500	150,800	—	—	—	—	—	—
2036–2040	35,000	251,350	—	—	—	—	—	—
2041–2045	—	305,325	—	—	—	—	—	—
2046–2050	—	150,400	108,000	—	—	—	—	—
Total	$ 339,512	$ 932,875	$ 108,000	$ 8,535	$ 4,245	$ 230	$ 1,410	$ 72,465

Continues Below

	Principal							
Fiscal Year	**2001A Utah State Building Ownership Authority**	**2001 B Utah State Building Ownership Authority**	**2003 Utah State Building Ownership Authority**	**2004 A Utah State Building Ownership Authority**	**2006 A Utah State Building Ownership Authority**	**2007 A Utah State Building Ownership Authority**	**2009 A Utah State Building Ownership Authority**	**2009 B Utah State Building Ownership Authority**
2011	$ —	$ 1,090	$ 1,325	$ 2,550	$ 315	$ 545	$ 830	$ —
2012	—	1,135	1,375	2,665	325	565	875	900
2013	—	1,175	1,440	2,795	335	585	900	925
2014	—	1,225	835	2,945	350	610	925	975
2015	—	1,280	875	3,085	365	645	950	1,020
2016–2020	5,350	7,370	4,905	13,675	2,055	3,650	5,375	4,625
2021–2025	—	6,360	5,825	9,205	2,555	4,610	6,875	—
2026–2030	—	—	—	1,960	1,185	3,355	8,775	—
2031–2035	—	—	—	—	—	—	—	—
2036–2040	—	—	—	—	—	—	—	—
2041–2045	—	—	—	—	—	—	—	—
2046–2050	—	—	—	—	—	—	—	—
Total	$ 5,350	$ 19,635	$ 16,580	$ 38,880	$ 7,485	$ 14,565	$ 25,505	$ 8,445

Continues Below

(*Table continues on next page.*)

	Principal					
Fiscal Year	**2009 C Utah State Building Ownership Authority**	**2009 D Utah State Building Ownership Authority**	**2009 E Utah State Building Ownership Authority**	**2010 A Revolving Loan Recap Program**	**2010 B Revolving Loan Recap Program**	**2010 C Revolving Loan Recap Program**
2011	$ —	$ —	$ —	$ —	$ —	$ —
2012	—	—	—	4,595	—	—
2013	—	—	—	4,660	—	—
2014	—	1,300	—	4,745	—	—
2015	—	3,425	—	4,450	410	—
2016–2020	1,305	7,400	9,305	—	15,715	11,660
2021–2025	7,625	—	28,490	—	—	19,565
2026–2030	7,785	—	51,675	—	—	—
2031–2035	—	—	—	—	—	—
2036–2040	—	—	—	—	—	—
2041–2045	—	—	—	—	—	—
2046–2050	—	—	—	—	—	—
Total	$ 16,715	$ 12,125	$ 89,470	$ 18,450	$ 16,125	$ 31,225

Continues Below

Fiscal Year	**Total Principal Required**	**Interest Required**	**Total Amount Required**
2011	$ 18,190	$ 35,580	$ 53,770
2012	24,090	34,612	58,702
2013	22,670	33,624	56,294
2014	40,035	32,158	72,193
2015	227,887	28,233	256,120
2016–2020	141,025	85,812	226,837
2021–2025	148,820	57,354	206,174
2026–2030	114,735	34,879	149,614
2031–2035	200,300	21,241	221,541
2036–2040	286,350	14,702	301,052
2041–2045	305,325	8,816	314,141
2046–2050	258,400	5,076	263,476
Total	$ 1,787,827	$ 392,087	$ 2,179,914

(*Notes continue on next page.*)

Revenue Bonds Payable — Component Units
(Expressed in Thousands)

Bond Issue	Date Issued	Maturity Date	Interest Rate	Original Issue	Balance June 30, 2010
Utah Housing Corporation Issues	1994–2010	2011–2051	Variable and 0.60 % to 8.00 %	$ 3,286,103	$ 1,747,173
University of Utah Revenue Bonds	1987–2009	2014–2032	Variable and 2.00 % to 6.75 %	$ 563,575	404,896
Utah State University Revenue Bonds	1999-2009	2014–2035	1.90 % to 5.25 %	$ 119,800	94,597
Nonmajor Component Units Revenue Bonds	2001–2010	2010–2033	2.00 % to 6.00 %	$ 107,830	77,705
Total Revenue Bonds Outstanding					2,324,371
Colleges and Universities Plus Unamortized Bond Premium					2,773
Total Revenue Bonds Payable					$ 2,327,144

Revenue Bond Issues — Component Units
Debt Service Requirements to Maturity
For Fiscal Years Ended June 30
(Expressed in Thousands)

	Principal						
Fiscal Year	Utah Housing Corporation	University of Utah	Utah State University	Nonmajor Component Units	Total Principal Required	Interest Required	Total Amount Required
2011	$ 174,098	$ 17,139	$ 3,765	$ 5,350	$ 200,352	$ 96,170	$ 296,522
2012	20,527	15,809	4,552	5,575	46,463	95,230	141,693
2013	21,989	17,626	4,710	4,275	48,600	93,277	141,877
2014	23,611	18,454	4,892	4,445	51,402	91,202	142,604
2015	24,439	18,884	5,040	4,640	53,003	88,963	141,966
2016–2020	165,468	93,306	20,663	19,335	298,772	405,655	704,427
2021–2025	242,445	97,435	17,665	15,000	372,545	326,616	699,161
2026–2030	309,673	104,643	18,385	13,000	445,701	228,059	673,760
2031–2035	376,830	21,600	14,925	6,085	419,440	118,949	538,389
2036–2040	258,915	—	—	—	258,915	38,620	297,535
2041–2045	66,639	—	—	—	66,639	8,477	75,116
2046–2050	29,519	—	—	—	29,519	2,034	31,553
2051–2055	33,020	—	—	—	33,020	33	33,053
Total	$ 1,747,173	$ 404,896	$ 94,597	$ 77,705	$ 2,324,371	$ 1,593,285	$ 3,917,656

D. **Conduit Debt Obligations**

Of the Utah Housing Corporation (component unit) bonds outstanding, $375.763 million were issued as multi-family purchase bonds. Of those bonds, $343.963 million are conduit debt obligations issued on behalf of third parties. The Corporation is not obligated in any manner for repayment of the conduit debt. However, in accordance with the Corporation's accounting policies, the conduit debt is reported in the Corporation's financial statements.

In 1985, the State Board of Regents authorized the University of Utah (component unit) to issue Variable Rate Demand Industrial Development Bonds for the Salt Lake City Marriott University Park Hotel separate from the University. The bonds are payable solely from revenues of the hotel. The bonds do not constitute a debt or pledge of the faith and credit of the University of Utah or the State and, accordingly, have not been reported in the accompanying financial statements. The outstanding balance of the bonds at June 30, 2010, is $4.585 million.

The State Charter School Finance Authority (component unit) issued conduit debt obligations on behalf of various charter schools. The debt is the responsibility of the charter schools, and neither the State nor any political subdivision of the State is obligated in any manner for repayment of the debt. Accordingly, this debt has not been reported in the accompanying financial statements. The outstanding balance at June 30, 2010, is $128.316 million in tax-exempt and $410 thousand in taxable conduit debt.

E. **Demand Bonds**

- The Student Assistance Programs had $269.512 million of demand bonds outstanding at June 30, 2010, subject to purchase on the demand of the holder at a price equal to principal plus accrued interest, on seven days notice and delivery to the Board's remarketing agent.

  In the event bonds cannot be remarketed, the Board has standby bond purchase agreements and a letter of credit agreement sufficient to pay the purchase price of bonds delivered to it. The Board pays quarterly fees to maintain the standby bond purchase agreements and letter of credit on the demand bonds.

  The Student Assistance Programs have an irrevocable direct-pay letter of credit expiring November 15, 2011, in the amount of $37.462 million to support the Series 1993 A bonds of $35 million. In addition, the Student Assistance Programs have a standby bond purchase agreements of $16.499 million expiring November 20, 2013 to support the Series 1988 C bonds of $16.25 million, $80.041 million expiring November 16, 2025 to support the Series 1995 L bonds of $74.604 million, $92.651 million expiring February 11, 2024 to support the Series 2005 W bonds of $86.358 million, $58.289 million expiring February 11, 2024 to support the 2005 Series X bonds of $57.3 million.

  Under the terms of the liquidity facility, the interest on the bonds held in the liquidity facility are paid at the Bank Rate which is defined as the greater of the Federal Funds Rate plus 0.5 percent per annum, or the Prime Rate. The Bank Rate on the bonds increases by 1.25 percent if the bonds remain in the liquidity facility for more than 90 days. The Bank Rate for the year ended June 30, 2010 ranged between 3.25 percent and 4.5 percent. The bonds are redeemable in semi-annual installments from available funds, provided that all of the unpaid principal amount of Bank Bonds shall be redeemed by the seventh anniversary of the Bank Purchase Date.

  On April 5, 2010, the Student Assistance Programs issued $158 million of variable rate Series 2010A student loan revenue bonds at par. The Student Assistance Programs used $149.775 million of the proceeds to refund the variable rate 2008 Series A student loan revenue bonds. The refunding resulted in a difference between the reacquisition price and the net carrying amount of the old debt of $2.3 million. This difference reported as deferred bond issuance costs, will be amortized through the year 2048 using the straight line method. The Student Assistance Programs completed the refunding to manage its interest costs and to address the expiring liquidity facility on the Series 2008 A bonds. The variable rate refunding issue has no stated minimum rate and a maximum rate of 15 percent per annum. The range of potential savings from the refunding will vary depending on the actual interest costs incurred over the life of the Series 2010 A bonds. Based upon a minimum rate of 0 percent, the Student Assistance Programs would have no reduction in cash flow and no economic gain (i.e., the difference between the present values of the old debt and new debt service payments). At a maximum rate of 15 percent, the Student Assistance Programs could have a reduction in cash flow of $71.6 million with an economic gain of $14.4 million.

  As of June 30, 2010, there were insufficient clearing bids on all of the Student Assistance Program's 1988 Revenue Bond Fund bonds in which interest rates are set by auction procedure (ARCs). Interest on these bonds will be calculated at the maximum rate. In general, the Maximum Auction Rate means, for any taxable bond, a per annum interest rate on the ARCs which would result in the average interest rate on the ARCs not being in excess of, the lesser of the 91 day United States Treasury Bill Rate plus 1.2 percent or LIBOR plus 1.5 percent. For a tax exempt bond the Maximum Auction Rate means a per annum interest rate on the ARCs which would result in the average interest rate on the ARCs not being in excess of, the lesser of the After Tax Equivalent Rate plus 175 percent or the Kenny Index. The Maximum Auction Rate for the year ended June 30, 2010 ranged between 0 percent and 12.37 percent.

  As of June 30, 2010, there were insufficient clearing bids on all of the Student Assistance Program's 1993 Revenue Bond Fund bonds in which interest rates are set by auction procedure (ARCs). Interest on these bonds will be calculated at the maximum rate. In general, the Maximum Auction Rate means, for any taxable bond, a per annum interest rate on the ARCs which would result in the average interest rate on the ARCs not being in excess of, the lesser of the 91 day United States Treasury Bill Rate plus 1.2 percent or LIBOR plus 1.5 percent. For a tax exempt bond the Maximum Auction Rate means a per annum interest rate on the ARCs which would result in the average interest rate on the ARCs not being in excess of, the lesser of the After Tax Equivalent Rate plus 175 percent or the Kenny Index. The Maximum Auction Rate for the year ended June 30, 2010 ranged between 0 percent and 14.48 percent.

- The Utah Housing Corporation (component unit) had $940.635 million of bonds outstanding at June 30, 2010, subject to purchase on the demand of the holder at a price

equal to principal plus accrued interest, on delivery to the remarketing agent.

In the event the variable rate bonds cannot be remarketed, the Corporation has entered into various irrevocable Standby Bond Purchase Agreements (Liquidity Facility) totaling $844.015 million. These Agreements provide funds to purchase the variable rate bonds that have been tendered and not remarketed. These liquidity providers receive a fee ranging from 12.5 to 40 basis points of the outstanding amount of the variable rate bonds paid on a quarterly basis. As of June 30, 2010, none of the original commitments were available for replacement of existing liquidity facilities or to issue new variable rate bonds.

- The University of Utah (component unit) Series 1997 A bonds in the amount of $7.545 million currently bear interest at a weekly rate in accordance with bond provisions. When a weekly rate is in effect, the bonds are subject to purchase on the demand of the holder at a price equal to principal plus accrued interest on seven days notice and delivery to the University's tender agent. If the bonds cannot be remarketed, the tender agent is required to draw on an irrevocable standby bond purchase agreement to pay the purchase price of the bonds delivered to it. The standby bond purchase agreement is with J.P. Morgan Chase Bank and is valid through July 30, 2013. Through June 30, 2010, no funds have been drawn against the agreement. The interest requirement for the Series 1997 A Bonds is calculated using an interest rate of 0.24 percent, which is the rate in effect as of June 30, 2010.

The University's Hospital Revenue Refunding Bonds Series 2008 in the amount of $20.12 million currently bear interest at a weekly rate in accordance with the bond provisions. When a weekly rate is in effect, these bonds are also subject to purchase on the demand of the holder at a price equal to principal plus accrued interest. The University's remarketing agent is authorized to use its best efforts to sell the repurchased bonds at a price equal to this same amount plus accrued interest. If the bonds cannot be remarketed, the tender agent is required to draw on an irrevocable letter of credit to pay the purchase price of the bonds delivered to it. This agreement is with Wells Fargo Bank, N.A. and is valid through December 1, 2011. No funds have been drawn against the letter of credit. The interest requirement for the bonds is calculated using an annualized interest rate of 0.33 percent which is the rate effective at June 30, 2010.

F. Defeased Bonds and Bond Refunding

In prior years, the State defeased certain general obligation and revenue bonds by placing the proceeds of new bonds and other monies available for debt service in irrevocable trusts to provide for all future debt service payments on the old bonds. Accordingly, the trust account assets and the liability for the defeased bonds are not included in the Statement of Net Assets. At June 30, 2010, the total amount outstanding of defeased general obligation bonds was $186.485 million. At June 30, 2010, the total amount outstanding of defeased revenue bonds was $56.215 million.

In prior years, component units defeased certain revenue bonds by placing the proceeds of new bonds and various bond reserves in irrevocable trusts to provide for all future debt service payments on the old bonds. Accordingly, the trust account assets and the liability for the defeased bonds are not included in the component unit column on the Statement of Net Assets. At June 30, 2010, $91.059 million of college and university bonds outstanding are considered defeased.

G. Contracts Payable

Component unit capital leases/contracts payable include $6.403 million in life annuity contracts.

H. Notes Payable

In March 2009, the Student Assistance Programs began participating in the U.S. Department of Education (ED) Loan Participation Purchase Program, which was created under the "Ensuring Continued Access to Student Loans Act of 2008" (Pub. L. No. 110-227). The Loan Participation Purchase Program was created to assist lenders in obtaining financing for student loans during the 2008-2009 and 2009-2010 academic years. Under the Loan Participation Purchase Program, ED may purchase a 100 percent participation interest in student loans disbursed after May 1, 2009. ED advances to the lender a line of credit equal to the principal amount of the student loan. The pledged loans are serviced internally by the Loan Participation Purchase Program and administered by a custodian. The Loan Participation Purchase Program has pledged collections from $85.894 million of participating loans to repay the line of credit from ED of $66.305 million. Monthly interest cost on the line of credit is equal to the Commercial Paper rate plus 0.50 percent. Interest is payable monthly to ED.

On June 28, 2010, the Utah State Board of Regents Student Loan Purchase Program (Student Assistance Programs) entered into a long-term asset-backed commercial paper conduit funding note for the purpose of refunding certain outstanding student loan revenue bonds in the 1988 and 1993 Trust Estates. In accordance with the financing agreement, the Board has pledged cash, cash equivalents, student loan receivable principal, accrued interest, interest subsidy and special allowance. In accordance with the financing agreement, the Board pledged cash and student loan receivable principal and accrued interest totaling $781.096 million at June 30, 2010. The Conduit Financing costs on the note are determined weekly by the Conduit lender and include all financing and other fees, costs and expenses of the Conduit lender. The yield on the Conduit in general means the greater of LIBOR plus 1 percent or a rate determined by the Secretary of the Treasury, considering the yield on obligations of the United States having a maturity equal to 90 days, plus .05 percent plus administrative costs of the Conduit. The weighted average cost of capital for the period ended June 30, 2010 was .65 percent, which included .36 percent of interest cost, .22 percent of liquidity fees and .07 percent of other administrative expenses resulting in a LIBOR plus 11 basis point financing cost.

The notes payable balance consists of notes issued by component units for the purchase of buildings and equipment. The notes bear various interest rates and will be repaid over the next 19 years. They are secured by the related assets. Payment information on notes payable is presented below.

Notes Payable Debt Service Requirements to Maturity
Component Units
For Fiscal Years Ending June 30
(Expressed in Thousands)

	Principal					
Fiscal Year	**University of Utah**	**Utah State University**	**Nonmajor Component Units**	**Total Principal Required**	**Interest Required**	**Total Amount Required**
2011	$ 949	$ 1,776	$ 879	$ 3,604	$ 2,090	$ 5,694
2012	803	1,741	4,294	6,838	1,926	8,764
2013	860	1,823	649	3,332	1,554	4,886
2014	922	1,636	267	2,825	1,401	4,226
2015	990	1,605	263	2,858	1,247	4,105
2016–2020	5,681	9,205	1,197	16,083	3,580	19,663
2021–2025	395	4,796	1,135	6,326	544	6,870
2026–2030	—	102	286	388	26	414
Total	$ 10,600	$ 22,684	$ 8,970	$ 42,254	$ 12,368	$ 54,622

I. **Debt Service Requirements for Derivatives**

Swap Payments and Associated Debt — As explained in Note 3.D., Utah Housing Corporation (major component unit) had entered into 76 separate pay-fixed, receive-variable interest rate swaps as of June 30, 2010. Using rates as of June 30, 2010, debt service requirements of the Corporation's outstanding variable-rate debt and net swap payments are presented below. As rates vary, variable-rate bond interest payments and net swap payments (receipts) will vary. The principal, interest and net swap interest are included in the Component Unit debt service schedule presented on page 102 for Utah Housing Corporation.

Utah Housing Corporation
Swap Payments and Associated Debt
For Fiscal Years Ending June 30
(Expressed in Thousands)

	Variable Rate Bonds			
Fiscal Year	**Principal**	**Interest**	**Interest Rate Swaps – Net**	**Total**
2011	$ 15,245	$ 2,078	$ 31,945	$ 49,268
2012	1,415	2,035	31,890	35,340
2013	1,575	2,031	31,816	35,422
2014	2,335	2,026	31,725	36,086
2015	3,280	2,020	31,599	36,899
2016–2020	52,785	9,847	153,443	216,075
2021–2025	104,075	8,769	135,617	248,461
2026–2030	179,535	6,944	105,493	291,972
2031–2035	240,600	3,940	56,772	301,312
2036–2040	141,710	905	11,534	154,149
Total	$ 742,555	$ 40,595	$ 621,834	$ 1,404,984

NOTE 11. GOVERNMENTAL FUND BALANCES, BUDGET STABILIZATION ACCOUNTS, AND NET ASSETS RESTRICTED BY ENABLING LEGISLATION

A. Governmental Fund Balances – Restricted, Committed and Assigned

The State's fund balances represent: (**1**) **Restricted Purposes,** which include balances that are legally restricted for specific purposes due to constraints that are externally imposed by creditors, grantors, contributors, or laws or regulations of other governments; (**2**) **Committed Purposes**, which include balances that can only be used for specific purposes pursuant to constraints imposed by formal action of the Legislature; **(3) Assigned Purposes**, which includes balances that are constrained by the government's intent to be used for specific purposes, but are neither restricted nor committed. A summary of the nature and purpose of these reserves by fund type at June 30, 2010, follows:

Governmental Fund Balances
(Expressed in Thousands)

	Restricted Purposes	Committed Purposes	Assigned Purposes
General Fund:			
Government Operations:			
Legislature	$ —	$ 5,489	$ —
Governor	848	18,193	—
Elected Officials	396	20,433	—
Administrative Services	—	1,890	—
Revenue Assessments and Collections	—	10,349	—
Human Services	—	10,367	—
Corrections	—	10,329	—
Public Safety	11,196	40,212	—
Courts	—	11,759	—
Health	200	22,369	—
Environmental Quality	1	5,364	—
Higher Education	—	687	—
Employment and Family Services	—	6,319	—
Natural Resources	18,599	36,754	—
Community and Culture	16	3,106	—
Business, Labor, and Agriculture	11	27,937	—
Budget Reserve (Rainy Day) Account	—	105,030	—
Industrial Assistance	—	26,039	—
Postemployment and Other Liabilities	—	—	139,575
Fiscal Year 2011 Appropriations:			
Line Item Appropriations	—	—	83,388
Other Purposes	3,904	8,728	—
Total	$ 35,171	$ 371,354	$ 222,963
Education Fund:			
Minimum School Program	$ 43,084	$ —	$ —
State Office of Education	14,066	—	—
School Building Program	15,838	—	—
School Land Interest	27,193	—	—
Education Budget Reserve Account	104,753	—	—
Postemployment and Other Liabilities	181,417	—	—
Fiscal Year 2011 Appropriations:			
Line Item Appropriations	135,877	—	—
Other	876	—	—
Total	$ 523,104	$ —	$ —
Transportation Fund:			
Transportation – Construction/Maintenance	$ 76,160	$ 33,660	$ 918
Public Safety	12,935	—	—
Corridor Preservation	35,572	—	—
Aeronautical Programs	6,046	—	—
Postemployment and Other Liabilities	48,046	3,694	—
Total	$ 178,759	$ 37,354	$ 918

Continues Below

Governmental Fund Balances
(Expressed in Thousands)

	Restricted Purposes	Committed Purposes	Assigned Purposes
Transportation Investment Fund:			
Critical Highway Needs Program	$ 223,767	$ 79,720	$ —
Transportation Investment Projects	213,736	—	—
Centennial Highway Program	—	49,981	—
Other Liabilities	—	19,346	—
Total	$ 437,503	$ 149,047	$ 0
Non-major Governmental Funds:			
Capital Projects	$ 151,837	$ —	$ 81,341
Debt Service	9,884	—	10,508
State Endowment Fund	—	106,727	—
Environmental Reclamation	19,940	2,403	—
Rural Development	—	39,420	—
Other Purposes	12,749	12,303	39
Total	$ 194,410	$ 160,853	$ 91,888

B. **Budget Stabilization Accounts**

In accordance with Sections 63J–1–312 and 313 of the Utah Code, the State maintains the General Fund Budget Reserve Account in the General Fund (the "Rainy Day Fund") and an Education Fund Budget Reserve Account in the Education Fund (the "Education Reserve"). These stabilization balances can only be used to cover budget shortfalls when appropriated by the Legislature. State law requires 25 percent of any revenue surplus in the General Fund to be deposited in the Rainy Day Fund and 25 percent of any revenue surplus in the Education Fund to be deposited in the Education Reserve, in each case up to a statutory limit. State law limits the totals of the Rainy Day Fund and Education Reserve to 6 percent and 7 percent of appropriations from the General Fund and Education Fund, respectively, for the fiscal year in which the surplus occurred.

Historically, resources from the Rainy Day Fund or Education Reserve have only been expended during recessionary periods to cover overall budget shortfalls after other budgetary measures have been exhausted. Section 63J-1-217 of the Utah Code requires the State to maintain a balanced budget. If a revenue shortfall is expected, the Governor is required to direct state agencies to reduce commitments and expenditures by an amount proportionate to any revenue shortfall until the Legislature takes action to rectify the deficit. The Rainy Day Fund and the Education Reserve ended the year with balances of $105.030 million and $104.753 million, respectively. For the fiscal year ended June 30, 2010, there were no transfers into the Rainy Day Fund or Education Reserve because neither the General Fund nor the Education Fund had any revenue surplus, as defined by law.

C. **Net Assets Restricted by Enabling Legislation**

The State's net assets restricted by enabling legislation represent resources which a party external to a government—such as citizens, public interest groups, or the judiciary—can compel the government to use only for the purpose specified by the legislation. The government-wide Statement of Net Assets reports $2.647 billion of restricted net assets, of which $10.516 million is restricted by enabling legislation.

(*Notes continue on next page.*)

NOTE 12. DEFICIT NET ASSETS AND FUND BALANCE

Funds reporting a deficit total net assets position at June 30, 2010, are (in thousands):

Private Purpose Trust Funds:	
Employers' Reinsurance	$ (46,814)
Petroleum Storage Tank	$ (18,239)

The deficit in the Employers' Reinsurance Trust represents the unfunded portion of the actuarial estimate of claims incurred. The Employers' Reinsurance Trust claims are funded from assessments on all workers' compensation insurance issued to employers within the State. The Utah Labor Commission sets the rate up to the maximum established by the Legislature to keep current revenues at a level sufficient to cover current cash disbursements. State law limits the State's liability to the cash or assets in the Employers' Reinsurance Trust only. State law also limits the Trust's liability to claims resulting from industrial accidents or occupational diseases occurring on or before June 30, 1994. For claims resulting from accidents or diseases on or after July 1, 1994, the employer or its insurance carrier is liable for resulting liabilities. Unfunded future claims are payable solely from future trust revenues.

The Petroleum Storage Tank Trust covers the clean-up costs of leaks from state-approved underground petroleum storage tanks. The assets in the fund are more than adequate to pay current claims. Unfunded future claims will be funded solely by future trust revenues.

Funds/activities reporting a deficit position in the unrestricted portion of their net assets at June 30, 2010, are (in thousands):

Internal Service Funds:	
Technology Services	$ (451)
General Services	$ (1,058)
Fleet Operations	$ (13,788)

The Internal Service Funds deficits are mainly due to the significant investment in capital assets required for these operations. The deficits will be covered by future charges for services. Management may also seek rate increases to help reduce these deficits.

NOTE 13. INTERFUND TRANSFERS

Transfers between funds occur when one fund collects revenue and transfers the assets to another fund for expenditure or when one fund provides working capital to another fund. All transfers must be legally authorized by the Legislature through statute or an *Appropriation Act*. Interfund transfers for the fiscal year ended June 30, 2010, are as follows (in thousands):

	Transfers In:					
	Governmental Funds					
Transfers Out:	**General Fund**	**Education Fund**	**Transportation Fund**	**Transportation Investment Fund**	**Trust Lands Fund**	**Nonmajor Governmental Funds**
General Fund	$ —	$ 6,164	$ 52,898	$ —	$ 29	$ 72,655
Education Fund	274,572	—	—	—	—	47,432
Transportation Fund	41,771	—	—	76,977	—	19,802
Transportation Investment Fund	—	—	63,000	—	—	176,479
Nonmajor Governmental Funds	15,338	—	6	140	—	1,718
Unemployment Compensation	224	—	—	—	—	—
Water Loan Programs	3,886	—	—	—	—	—
Nonmajor Enterprise Funds	61,362	2,500	—	—	12,082	—
Internal Service Funds	9	—	—	—	—	—
Total Transfers In	$ 397,162	$ 8,664	$ 115,904	$ 77,117	$ 12,111	$ 318,086

Continues Below

	Transfers In:			
	Enterprise Funds			
	Water Loan Programs	Nonmajor Enterprise Funds	Internal Service Funds	Total Transfers Out
Transfers Out:				
General Fund	$ 6,500	$ 17,709	$ 143	$ 156,098
Education Fund	—	—	34	322,038
Transportation Fund	—	—	—	138,550
Transportation Investment Fund	—	—	—	239,479
Nonmajor Governmental Funds	—	—	—	17,202
Unemployment Compensation	—	—	—	224
Water Loan Programs	—	—	—	3,886
Nonmajor Enterprise Funds	—	—	—	75,944
Internal Service Funds	—	—	—	9
Total Transfers In	$ 6,500	$ 17,709	$ 177	$ 953,430

Transfers from major governmental funds to nonmajor governmental funds are primarily for debt service expenditures and capital facility construction. Transfers from the General Fund to nonmajor enterprise funds are primarily mineral lease royalties used to make loans and grants to local governments through the Community Impact Loan Fund. Transfers from nonmajor enterprise funds to the General Fund are mostly liquor profits from the Alcoholic Beverage Control Fund that are required by statute to be deposited in the General Fund. All other transfers are made to finance various programs as authorized by the Legislature.

During fiscal year 2010, the Legislature authorized transfers of $9 thousand from the Internal Service Funds to the General Fund to subsidize general fund revenues. In addition, the Legislature authorized payments of $688.831 million to the Colleges and Universities. Payments to the Colleges and Universities are reported as expenditures in both the General Fund fund statements and the Governmental Activities column of the Statement of Activities. They are also reported as revenues in the Component Units column of the Statement of Activities.

NOTE 14. LITIGATION, CONTINGENCIES, AND COMMITMENTS

A. Litigation

The State is involved in various legal actions arising in the ordinary course of business. The State is vigorously contesting all of these matters, but as of this date it is not possible to determine the outcome of these proceedings. In the opinion of the Attorney General and management, the ultimate disposition of these matters will not have a material adverse effect on the State's financial position.

- A lawsuit was filed by the Tobacco Companies against the settling states participating in a master settlement agreement in an effort to recoup tobacco settlement payments made in prior years. The plaintiffs allege that they are entitled to a non-participating manufacturer adjustment that will allow them to take a credit against these payment obligations. The dispute is currently subject to arbitration. It is impossible to determine the potential liability; however, any settlement will be a reduction in future state tobacco receipts.

- In addition to the items above, the State is contesting other legal actions totaling over $52.7 million plus attorneys' fees and interest and other cases where the amount of potential loss is undeterminable. Some portions of the amounts sought have been paid by the State or placed in escrow.

B. Contingencies

- Financial and compliance audits (Single Audit) of federal grants, contracts, and agreements were conducted under the provisions of the Federal Office of Management and Budget's circulars. As a result of the audits, identified questioned costs are immaterial. In addition, program compliance audits by the federal government are conducted periodically; however, an estimate of any potential disallowances on these audits and findings on other audits on noncompliance cannot be estimated as to the potential liability. The Single Audit for the fiscal year ended June 30, 2010, will be available in December 2010.

- The Board of directors for the Utah Capital Investment Corporation (an independent quasi-public nonprofit corporation) has been authorized to issue and use up to $300 million in contingent tax credit certificates to mobilize private investment and enhance the venture capital culture and infrastructure within the State. The certificates are structured so that no more than $20 million of contingent tax credits for each $100 million increment of contingent tax liability may be redeemable in any fiscal year. Under certain circumstances, the holder of a certificate is entitled to a refundable tax credit against tax liabilities imposed by Title 59, Chapter 7 Corporate Franchise and Income taxes, or Title 59, Chapter 10, Individual Income Tax Act.

- Management's estimated liability for the Petroleum Storage Tank Trust (private purpose trust fund) is highly sensitive to change

based on the short period of historical data and the uncertainty in estimating costs. Since it is not possible to determine the occurrence date of a leak in an underground storage tank, it is not possible to estimate the number or the associated costs of leaks that have not been detected.

- The State is self-insured for liability claims up to $1 million and beyond the excess insurance policy limit of $10 million. The State is self-insured for individual property and casualty claims up to $1 million and up to $3.5 million in aggregate claims and beyond the excess insurance policy limit of $700 million per occurrence. According to an actuarial study and other known factors, $41.897 million exists as either incurred but unfiled or unpaid claims. This amount is reported as a liability of the Department of Administrative Services' Risk Management Fund (internal service fund).

- The Utah School Bond Guaranty Act (*Utah Code Annotated, 1953,* as amended, Sections 53A–28–101 to 402), which took effect on January 1, 1997, pledges the full faith, credit, and unlimited taxing power of the State to guaranty full and timely payment of the principal and interest on general obligation bonds issued by qualifying local school boards. The primary purpose of the Guaranty Act is to reduce borrowing costs for local school boards by providing credit enhancement for Guarantied Bonds.

  In the event a school board is unable to make the scheduled debt service payments on its Guarantied Bonds, the State is required to make such payments in a timely manner. For this purpose, the State may use any available monies, may use short-term borrowing from the State Permanent School Fund (part of the permanent Trust Lands Fund), or may issue short-term general obligation notes. The local school board remains liable to the State for any such payments on Guarantied Bonds. Reimbursements to the State may be obtained by intercepting payment of state funds intended for the local school board. The State may also compel the local school board to levy a tax sufficient to reimburse the State for any guaranty payments.

  The State Superintendent of Public Instruction is charged with monitoring the financial condition of local school boards and reporting, at least annually, its conclusions to the Governor, the Legislature, and the State Treasurer. The State Superintendent must report immediately any circumstances which suggest a local school board may not be able to pay its debt service obligations when due. The State does not expect that it will be required to advance monies for the payment of debt service on Guarantied Bonds for any significant period of time.

  Local school boards have $2.562 billion principal amount of Guarantied Bonds outstanding at June 30, 2010. The State cannot predict the amount of bonds that may be guarantied in future years, but no limitation is currently imposed by the Guaranty Act.

- The Attorney General of the State sued the tobacco industry for medical costs related to smoking. The State of Utah has signed on to a master settlement agreement along with 45 other states. The major tobacco manufacturers and most of the smaller manufacturers have joined the agreement. The State received $38.191 million from tobacco companies in fiscal year 2010 and expects to receive approximately $39.331 million in fiscal year 2011. Annual payments will be adjusted for factors such as inflation, decreased sales volume, previously settled law suits, disputed payments, and legal fees.

C. **Commitments**

- At June 30, 2010, the Industrial Assistance Program of the General Fund had grant commitments of $9.7 million, contingent on participating companies meeting certain performance criteria.

- Utah Retirement Systems (defined benefit pension plans and defined contribution plans) has at its yearend December 31, 2009, committed to fund certain private equity partnerships and real estate projects for an amount of $6.144 billion. Funding of $3.866 billion has been provided, leaving an unfunded commitment of $2.278 billion as of December 31, 2009, which will be funded over the next five years. In addition, URS has a partial loan guarantee against real estate investments of up to $11.23 million.

- As of June 30, 2010, the Utah Housing Corporation (major component unit) has committed to purchase mortgages under the warehouse loans and the Single-Family Mortgage Purchase Program in the amount of $45.11 million.

  The Utah Housing Corporation (major component unit) has one Revolving Credit Note, in the amount of $3 million matures on March 24, 2011. At June 30, 2010, the outstanding balance on this Revolving Credit Note was $2.598 million. The Revolving Credit Note bears interest at a calculated LIBOR rate advance or base rate advance with a minimum rate of 5.25 percent. The Revolving Credit Note balance consists of three separate loans. The first loan is dated April 1, 2009 for $500 thousand with an interest rate of 5.25 percent at June 30, 2010. The second loan is dated June 26, 2008 for $450 thousand with an interest rate of 5.25 percent at June 30, 2010. The third loan is dated November 24, 2008 for $1.648 million with an interest rate of 5.25 percent at June 30, 2010. These three loans are due during the year ended June 30, 2011.

- At June 30, 2010, the enterprise funds had loan commitments of approximately $241.8 million and grant commitments of approximately $46.6 million.

- At June 30, 2010, the Utah Higher Education Assistance Authority Student Loan Guarantee Program (Student Assistance Programs, major enterprise fund) had guaranteed student loans outstanding with a current principal and interest balance of $2.085 billion. Also, at June 30, 2010, the Student Assistance Programs had commitments to purchase approximately $24.206 million in student loans and fund undisbursed loans of $2.758 million.

  On March 30, 2010, the President signed into law H.R. 4872 – Health Care and Education Reconciliation Act of 2010, which terminates new loan originations in the Federal Family Education Loan Program (FFELP) on June 30, 2010. As of July 1, 2010 the Program will not originate or disburse student loans under FFELP.

  The Program sold eligible student loans to U.S. Department of Education (ED) under a Master Loan Sales Agreement as authorized by the "Ensuring Continued Access to Student Loans Act of 2008" (Pub. L. No. 110-227). Under this agreement, the Program may sell student loans to ED for a purchase price equal to the principal and accrued interest, reimbursement of the 1 percent lender origination fee, and payment of a $75 administrative fee per loan. At the date of sale, the ownership and servicing of the loans transfers to

ED. During the fiscal year ended June 30, 2010, the Program sold loans to ED with a principal and accrued interest balance of $821.53 million and received $8.09 million for reimbursement of the 1 percent origination fee and $15.901 million for administrative cost reimbursement. On September 24, 2010, the Program sold loans to ED with a principal and accrued interest balance of $88.532 million.

- At June 30, 2010, the Permanent Trust Lands Fund (permanent fund) had real estate commitments of $50 million, of which $17.072 million have been called, leaving a remaining commitment of $32.928 million.

- At June 30, 2010, the Utah Department of Transportation had construction and other contract commitments of $1.563 billion, of which $97.3 million is for Centennial Highway Projects within the Transportation Investment Fund (major special revenue fund) and $1.466 billion is for Transportation Fund (major special revenue fund) projects. These commitments will be funded with bonded debt and future appropriations.

- Under the terms of various limited partnership agreements approved by the Board of Trustees or by the University of Utah (major component unit) officers, the University is obligated to make periodic payments for advance commitments to venture capital and private equity investments. As of June 30, 2010, the University had committed, but not paid, a total of $21.325 million in funding for these alternative investments.

  Under the terms of various limited partnership agreements approved by the Board of Trustees or by the Utah State University (major component unit) officers, the University is obligated to make periodic payments for advance commitments to venture capital, natural resource, and private equity investments. As of June 30, 2010, the University had committed, but not paid, a total of $6.952 million in funding for these alternative investments.

NOTE 15. JOINT VENTURE

The Utah Communications Agency Network (UCAN) was created by the State Legislature in 1997 as an independent agency. Its purpose is to provide public safety communications services and facilities on a regional or statewide basis.

UCAN's governing board consists of ten representatives elected by the board, and five state representatives of which four are appointed by the Governor. The State has contracted to purchase communication services from UCAN to meet the needs of law enforcement officers in the Departments of Public Safety, Corrections, Natural Resources, and other smaller state agencies.

In fiscal year 1998 the State provided startup capital of $185 thousand. UCAN also may receive legal counsel from the Attorney General's Office at no cost. Contracts with state agencies are estimated to provide over 30 percent of UCAN's operating revenues.

UCAN had $5.28 million of revenue bonds outstanding at June 30, 2010. UCAN's debt is not a legal obligation of the State; however, if UCAN cannot meet its debt service requirements, state law allows the Governor to request an appropriation to restore the debt service reserve fund to its required level or to meet any principal or interest payment deficiency. The Legislature is not required to make any such appropriation, but if made, UCAN must repay the State within 18 months. To date, UCAN has never requested any such funding from the State and has had sufficient resources to cover its debt service and debt service reserve requirements.

The Office of the Utah State Auditor audits UCAN's financial statements. Copies of those statements can be obtained from UCAN's administrative office or from the Office of the Utah State Auditor.

NOTE 16. PENSION PLANS

Eligible employees of the State are covered by one of the following retirement plans:

A. Utah Retirement Systems

Utah Retirement Systems (URS) was established by Title 49 of *Utah Code Annotated, 1953,* as amended. URS administers the pension systems and plans under the direction of the URS Board, which consists of the State Treasurer and six members appointed by the Governor. URS has a separate accounting system and prepares a separately issued financial report covering all retirement systems and deferred compensation plans it administers. URS maintains records and prepares separately issued financial statements using fund accounting principles and the accrual basis of accounting under which expenses, including benefits and refunds, are recorded when the liability is incurred. Revenues, including contributions, are recorded in the accounting period in which they are earned and become measurable. URS reports on a calendar yearend. The December 31, 2009, financial report has been included in this Comprehensive Annual Financial Report as a pension trust fund for the Utah Retirement Systems (URS) within the fiduciary funds. Copies of the separately issued financial report that include financial statements and required supplemental information may be obtained by writing to Utah Retirement Systems, 540 East 200 South, Salt Lake City, Utah 84102, or by calling 1-800-365-8772.

The URS operations are comprised of the following groups of systems and plans covering substantially all employees of the State, public education, and other political subdivisions of the State:

- The Public Employees Contributory Retirement System (Contributory System); the Public Employees Noncontributory Retirement System (Noncontributory System); and the Firefighters Retirement System (Firefighters System), which are defined-benefit multiple-employer, cost-sharing, public employee retirement systems;

- The Public Safety Retirement System (Public Safety System), which is a defined-benefit mixed agent and cost-sharing, multiple-employer retirement system;

- The Judges Retirement System (Judges System) and the Utah Governors and Legislative Retirement Plan, which are single-employer service employee retirement systems; and five defined contribution plans comprised of the 401(k) Plan, 457 Plan, Roth and Traditional IRA Plans, and Health Reimbursement Arrangement.

Retirement benefits are specified by Title 49 of *Utah Code Annotated, 1953,* as amended. The retirement systems are defined-benefit plans in which the benefits are based on age and/or years of service and highest average salary. Various plan options within the systems may be selected by retiring members. Some of the options require actuarial reductions based on attained age, age of spouse,

and similar actuarial factors. A brief summary of eligibility for and benefits of the systems is provided in the following table:

Summary of Eligibility and Benefits

	Contributory System	Noncontributory System	Public Safety System	Firefighters System	Judges System
Highest Average Salary	Highest 5 Years	Highest 3 Years	Highest 3 Years		Highest 2 Years
Years of Service Required and/or Age Eligible for Benefit	30 years any age *20 years age 60 *10 years age 62 4 years age 65	30 years any age *25 years any age *20 years age 60 *10 years age 62 4 years age 65	20 years any age 10 years age 60 4 years age 65		25 years any age *20 years age 55 10 years age 62 6 years age 70
Benefit Percent per Year of Service	1.25% to June 1975 2.00% July 1975 to present	2.00% per year	2.50% per year up to 20 years 2.00% per year over 20 years Benefit cannot exceed 70% of final average salary		5.00% first 10 years 2.25% second 10 years 1.00% over 20 years Benefit cannot exceed 75% of final average salary

*With actuarial reductions

Former governors at age 65 receive $1,220 per month per term. Legislators receive a benefit actuarially reduced at age 62 with ten or more years of service, or an unreduced benefit at age 65 with four or more years of service at the rate of $26.80 per month per year of service. Both the governors' and legislators' benefits are adjusted based on the Consumer Price Index (CPI), limited to 4 percent of the base benefit per year.

Death benefits for active and retired employees are in accordance with retirement statutes. Upon termination of employment, members of the systems may leave their retirement account intact for future benefits based on vesting qualification, or withdraw the accumulated funds in their individual member account and forfeit service credits and rights to future benefits upon which the contributions were based.

As a condition of participation in the systems, employers and/or employees are required to contribute certain percentages of salaries and wages as authorized by statute and specified by the Board. Employee contributions may be paid in part or in whole by the employer. Contributions in some systems are also augmented by fees or insurance premium taxes. Below is a summary of system participants.

Participants
December 31, 2009

	Non-contributory System	Contributory System	Public Safety System	Fire-fighters System	Judges System	Governors and Legislative Retirement Plan
Number of participating:						
Employers	416	160	130	55	1	1
Members:						
Active	92,766	2,515	7,695	1,907	104	119
Terminated vested	31,030	1,355	2,331	128	8	80
Retirees and beneficiaries:						
Service benefits	33,901	4,969	3,819	1,030	107	224
Disability benefits	—	2	12	82	—	—

Employer contribution rates consist of (***1***) an amount for normal cost (the estimated amount necessary to finance benefits earned by the members during the current year) and (***2***) an amount for amortization of the unfunded, or excess funded actuarial accrued liability over a closed 25 year amortization period. These rates are determined using the entry age actuarial cost method with a supplemental present value and the same actuarial assumptions used to calculate the actuarial accrued liability.

The following table presents the State of Utah's actuarially determined employer contributions required and paid to URS. These amounts are equal to the annual pension costs for each of the stated years and all of these amounts were paid for each year. Accordingly, the net pension obligation (NPO) at the end of each year was zero. For the Governors and Legislative Retirement Plan, there has been no annual pension cost, required contributions, or NPO because the plan was overfunded for each of these years.

State of Utah's Employer Contributions
Required and Paid
For Fiscal Years Ended June 30
(Expressed in Thousands)

	Contributory System	Non-contributory System	Public Safety System	Fire-fighters System	Judges System	Total All Systems
Primary Government:						
2010	$ 3,333	$ 103,548	$ 34,342	$ 81	$ 2,427	$ 143,731
2009	$ 3,692	$ 106,881	$ 33,711	$ 76	$ 1,980	$ 146,340
2008	$ 3,792	$ 101,591	$ 29,261	$ 75	$ 1,737	$ 136,456
2007	$ 3,874	$ 94,384	$ 27,208	$ 59	$ 1,238	$ 126,763
2006	$ 4,197	$ 87,445	$ 22,701	$ 49	$ 1,007	$ 115,399
Component Units:						
Colleges and Universities:						
2010	$ 1,905	$ 40,385	$ 639	$ —	$ —	$ 42,929
2009	$ 2,133	$ 42,026	$ 596	$ —	$ —	$ 44,755
2008	$ 2,160	$ 40,781	$ 498	$ —	$ —	$ 43,439
2007	$ 2,200	$ 39,016	$ 488	$ —	$ —	$ 41,704
2006	$ 2,117	$ 37,813	$ 425	$ —	$ —	$ 40,355
Other:						
2010	$ 53	$ 3,580	$ —	$ —	$ —	$ 3,633
2009	$ 70	$ 3,483	$ —	$ —	$ —	$ 3,553
2008	$ 76	$ 2,938	$ —	$ —	$ —	$ 3,014
2007	$ 78	$ 2,722	$ —	$ —	$ —	$ 2,800
2006	$ 60	$ 2,385	$ —	$ —	$ —	$ 2,445
Total Primary Government and Component Units:						
2010	$ 5,291	$ 147,513	$ 34,981	$ 81	$ 2,427	$ 190,293
2009	$ 5,895	$ 152,390	$ 34,307	$ 76	$ 1,980	$ 194,648
2008	$ 6,028	$ 145,310	$ 29,759	$ 75	$ 1,737	$ 182,909
2007	$ 6,152	$ 136,122	$ 27,696	$ 59	$ 1,238	$ 171,267
2006	$ 6,374	$ 127,643	$ 23,126	$ 49	$ 1,007	$ 158,199

(*Continues on next page.*)

The following table summarizes contribution rates in effect at December 31, 2009:

Contribution Rates as a Percent of Covered Payroll

System	Member	Employer	Other
Contributory	6.00 %	7.65 % – 9.73 %	—
Noncontributory	—	11.66 % – 14.22 %	—
Public Safety:			
Contributory	10.50 % – 12.29 %	12.47 % – 19.17 %	—
Noncontributory	—	23.07 % – 35.71 %	—
Firefighters:			
Division A	13.49 %	—	12.34%
Division B	9.68 %	—	12.34 %
Judges:			
Noncontributory	—	13.51 %	13.83 %
Governors and Legislative	—	—	—

Defined Contribution Plans

The 401(k), 457, Roth and Traditional IRA Plans, and Health Reimbursement Arrangement (HRA) administered by URS, in which the State participates, are defined contribution plans. These plans are available as supplemental plans to the basic retirement benefits of the retirement systems. Contributions may be made into the plans subject to plan and Internal Revenue Code limitations. Employer contributions may be made into the plans at rates determined by the employers and according to Utah Title 49. There are 362 employers participating in the 401(k) Plan and 153 employers participating in the 457 Plan. There are 144,013 plan participants in the 401(k) Plan, 17,111 participants in the 457 Plan, 1,949 participants in the Roth IRA Plan, 494 participants in the Traditional IRA Plan, and 1,079 in the HRA.

After termination of employment, benefits are paid out to individuals in lump sum, or as periodic benefit payments, at the option of the participant based on individual account balances and plan provisions. The defined contribution plans account balances are fully vested to the participants at the time of deposit. Investments of the plans are reported at fair value.

Employees of the State are eligible to participate in the defined contribution 401(k), 457, 403(b), Roth and Traditional IRA Plans. For the 401(k) plan, the State and participating employers are required to contribute to employees who participate in the noncontributory retirement plan. The State contributes 1.5 percent of eligible employees' salaries which amount vests immediately. The amounts contributed to the 401(k) Plan during the year ended June 30, 2010, by employees and employers are as follows: for Primary Government, $35.357 million and $18.707 million; for Component Units – Colleges and Universities, $3.935 million and $4.647 million; for Component Units – Other, $1.04 million and $838.405 thousand; and the combined total for all is $40.332 million and $24.192 million, respectively. The amounts contributed by employees to the 457, Roth and Traditional IRA Plans (Primary Government) are $6.82 million, $1.015 million, and $39.656 thousand, respectively.

Employees of the University of Utah (major component unit) may also contribute to a 403(b) plan. For employees enrolled in the Hospital Retirement Plan and contribute to a 403(b) plan, the University matches up to 3 percent of an employee's contribution. Total University employee contributions to the 403(b) plans for the fiscal year was approximately $29.584 million.

Pension Receivables and Investments

Investments are presented at fair value. The fair value of investments is based on published market prices and quotations from major investment brokers at current exchange rates, as available. Many factors are considered in arriving at that value. Corporate debt securities are valued based on yields currently available on comparable securities of issuers with similar credit ratings. Mortgages have been valued on an amortized cost basis, which approximates market or fair value. The fair value of real estate investments has been estimated based on independent appraisals. For investments where no readily ascertainable market value exists, management, in consultation with their investment advisors have determined the fair value for the individual investments. Approximately 11 percent of the net assets held in trust for the pension benefits are invested in debt securities of the U.S. Government and its instrumentalities. Of the 11 percent, approximately 3 percent are U.S. Government debt securities and 8 percent are debt securities of the U.S. Government instrumentalities. The systems and plans have no investments of any commercial or industrial organization whose market value equals 5 percent or more of the net assets held in trust for pension benefits. The principal components of the receivables and investment categories are presented below.

(*Continues on next page.*)

Pension Receivables and Investments
(Expressed in Thousands)

	Non-contributory System	Contributory System	Public Safety System	Fire-fighters System	Judges System	Governors and Legislative Retirement Plan
Receivables:						
Member Contributions	$ —	$ 366	$ 43	$ 489	$ —	$ —
Employer Contributions	28,875	529	3,783	—	92	—
Court Fees and Fire Insurance Premium	—	—	—	10,161	184	—
Investments	231,214	15,334	29,810	10,994	1,825	147
Total Receivables	$ 260,089	$ 16,229	$ 33,636	$ 21,644	$ 2,101	$ 147
Investments:						
Debt Securities	$ 3,612,865	$ 239,606	$ 465,794	$ 171,788	$ 28,509	$ 2,300
Equity Investments	5,677,545	376,536	731,981	269,961	44,801	3,615
Absolute Return	1,927,096	127,805	248,453	91,631	15,207	1,227
Private Equity	1,127,454	74,773	145,358	53,609	8,897	718
Real Estate	2,236,867	148,350	288,390	106,360	17,651	1,424
Mortgage Loans	5,471	363	704	260	43	3
Invested Securities Lending Collateral	1,149,384	76,227	148,184	54,652	9,070	732
Total Investments	$ 15,736,682	$ 1,043,660	$ 2,028,864	$ 748,261	$ 124,178	$ 10,019

Continues Below

	401(k) Plan	457 Plan	IRA Plans	Health Reimbursement Arrangement	Total December 31, 2009
Receivables:					
Member Contributions	$ —	$ —	$ —	$ —	$ 898
Employer Contributions	—	—	—	—	33,279
Court Fees and Fire Insurance Premium	—	—	—	—	10,345
Investments	59,361	5,010	—	—	353,695
Total Receivables	$ 59,361	$ 5,010	$ 0	$ 0	$ 398,217
Investments:					
Debt Securities	$ 1,203,475	$ 130,892	$ 17,498	$ —	$ 5,872,727
Equity Investments	1,345,368	147,806	17,182	—	8,614,795
Absolute Return	—	—	—	—	2,411,419
Private Equity	—	—	—	—	1,410,809
Real Estate	—	—	—	—	2,799,042
Mortgage Loans	—	—	—	—	6,844
Invested Securities Lending Collateral	104,636	11,603	1,429	—	1,555,917
Total Investments	$ 2,653,479	$ 290,301	$ 36,109	$ 0	$ 22,671,553

Actuarial Methods and Assumptions

The information contained in the Schedules of Funding Progress is based on the actuarial study dated January 1, 2009, and calendar year 2009 activity. The actuarial accrued liability and schedule of funding progress is presented by the retirement systems for the last ten years in their separately presented financial reports based on the report generated by the latest actuarial study, conducted by Gabriel, Roeder, Smith & Company. Beginning with the 2008 actuarial study, the investment rate of return assumption was changed from 8 percent to 7.75 percent. The actuarial value of assets is based on a smoothed expected investment income rate. Investment income in excess or shortfall of the expected rate on fair value is smoothed over a five-year period with 20 percent of a year's excess or shortfall being recognized each year, beginning with the current year. All systems use the entry age actuarial cost method and the level percent of payroll amortization method. The remaining amortization period for all systems is open group, 25 years, closed period. An inflation rate of 3 percent is used for all systems. Post-retirement cost of living adjustments are non-compounding and are based on the original benefit except for Judges, which is a compounding benefit. The adjustments are also limited to the actual CPI increase for the year with any unused CPI increase not met carried forward to subsequent years. Below are the Schedules of Funding Progress.

Schedules of Funding Progress
By Valuation Date
(Expressed in Thousands)

	Contributory System	Noncontributory System	Public Safety System	Firefighters System	Judges System	Governors and Legislative Retirement Plan
Actuarial Value of Assets:						
January 1, 2008	$ 1,102,107	$ 16,199,077	$ 2,038,613	$ 787,663	$ 129,847	$ 11,736
January 1, 2009	$ 1,097,711	$ 15,839,461	$ 2,017,576	$ 765,871	$ 126,120	$ 10,841
December 31, 2009	$ 1,114,019	$ 16,622,548	$ 2,137,027	$ 802,576	$ 131,491	$ 10,769
Actuarial Accrued Liability (AAL):						
January 1, 2008	$ 1,170,251	$ 17,025,185	$ 2,247,826	$ 732,829	$ 135,379	$ 9,862
January 1, 2009	$ 1,218,572	$ 18,306,590	$ 2,473,667	$ 776,622	$ 145,965	$ 10,982
December 31, 2009	$ 1,234,895	$ 19,429,734	$ 2,644,070	$ 825,154	$ 154,303	$ 11,027
Unfunded Actuarial Accrued Liability (UAAL):						
January 1, 2008	$ 68,144	$ 826,108	$ 209,213	$ (54,834)	$ 5,532	$ (1,874)
January 1, 2009	$ 120,861	$ 2,467,129	$ 456,091	$ 10,751	$ 19,845	$ 141
December 31, 2009	$ 120,876	$ 2,807,186	$ 507,043	$ 22,578	$ 22,812	$ 258
Funding Ratios:						
January 1, 2008	94.2 %	95.1 %	90.7 %	107.5 %	95.9 %	119.0 %
January 1, 2009	90.1 %	86.5 %	81.6 %	98.6 %	86.4 %	98.7 %
December 31, 2009	90.2 %	85.6 %	80.8 %	97.3 %	85.2 %	97.7 %
Annual Covered Payroll:						
January 1, 2008	$ 132,899	$ 3,582,495	$ 339,187	$ 95,767	$ 13,322	$ 947
January 1, 2009	$ 133,110	$ 3,871,636	$ 365,043	$ 102,252	$ 14,404	$ 910
December 31, 2009	$ 127,804	$ 3,955,040	$ 373,959	$ 107,625	$ 14,434	$ 910
UAAL as a Percent of Covered Payroll:						
January 1, 2008	51.3 %	23.1 %	61.7 %	(57.3)%	41.5 %	(197.9)%
January 1, 2009	90.8 %	63.7 %	124.9 %	10.5 %	137.8 %	15.5%
December 31, 2009	94.6 %	71.0 %	135.6 %	21.0 %	158.0 %	28.4%

B. **Teachers Insurance and Annuity Association–College Retirement Equities Fund**

Teachers Insurance and Annuity Association–College Retirement Equities Fund (TIAA–CREF) and Fidelity Investments, privately administered defined-contribution retirement plans, provides individual retirement fund contracts for each eligible participating employee. Eligible employees are mainly state college/university faculty and staff. Benefits to retired employees are generally based on the value of the individual contracts and the estimated life expectancy of the employee at retirement and are fully vested from the date of employment. The total current year required contribution and the amount paid is 14.2 percent of the employee's annual salary. The State has no further liability once annual contributions are made.

The total contribution made by the college and university (component units) to the TIAA–CREF retirement system for June 30, 2010 and 2009, were $138.905 million and $135.108 million, respectively.

NOTE 17. OTHER POSTEMPLOYMENT BENEFITS

A. **State's Other Postemployment Benefit Plan**

At the option of individual state agencies, employees may participate in the State's Other Postemployment Benefit Plan (State Employees' OPEB Plan), a single-employer defined benefit healthcare plan, as set forth in Section 67–19–14(2) of the *Utah Code*. The State administers the Employee OPEB Plan through the State Post-Retirement Benefits Trust Fund, an irrevocable trust, as set forth in Section 67–19d–201 of the *Utah Code*. The trust fund is under the direction of a board of trustees, which consists of the State Treasurer, the Director of the Division of Finance, and the Director of the Governor's Office of Planning and Budget.

Plan assets of the State Post-Retirement Benefits Trust Fund are irrevocable and legally protected from creditors and dedicated to providing postemployment health and life insurance coverage, and in some situations dental coverage to current and eligible future state retirees in accordance with the terms of the plan. The State Post-Retirement Benefits Trust Fund does not issue a publicly available financial report, but is included in this report of the primary government using the economic resources measurement focus and the accrual basis of accounting under which expenses, including benefits and refunds, are recorded when the liability is incurred. Employer contributions are recorded in the accounting period in which they are earned and become measurable. Investments are reported at fair value and are based on published prices and quotations from major investment brokers at current exchange rates, as available. For investments where no readily ascertainable fair value exists, management, in consultation with their investment advisors have determined the fair values for the individual investments.

Only state employees entitled to receive retirement benefits and hired prior to January 1, 2006, are eligible to receive postemployment health and life insurance benefits from the OPEB Plan. Upon retirement, an employee receives 25 percent of the value of their unused accumulated sick leave as a mandatory employer contribution into a 401(k) account. The employee may exchange eight hours of remaining unused accumulated sick leave earned *prior* to January 1, 2006, for one month of paid health and life insurance coverage up to age 65. Regardless of the unused sick leave balance, the State will provide postemployment health and life insurance coverage for up to five years (if the employee retired in 2006) or until the employee reaches age 65. This automatic coverage provision will decline by one year each calendar year until it is completely phased out on January 1, 2011. After age 65, the employee may use any remaining unused accumulated sick leave, earned *prior* to January 1, 2006, to exchange for spouse health insurance to age 65, or Medicare supplemental insurance for the employee or spouse. As of December 31, 2008, the date of the latest actuarial valuation, approximately 4,888 retirees and their beneficiaries were receiving state post-retirement health and life insurance benefits, and an estimated 20,385 active state employees are eligible to receive future benefits under the State Employee OPEB Plan.

The contribution requirements of employees and the State are established and may be amended by the State Legislature. For retirees that participate in the State Employee OPEB Plan, health insurance premiums are paid 100 percent by the State for individuals that retired before July 1, 2000. Individuals retiring thereafter are required to contribute specified amounts monthly, ranging from 5 percent to 27 percent, toward the cost of health insurance premiums. For the year ended June 30, 2010, retirees contributed $1.207 million, or approximately 3.9 percent of total premiums, through their required contributions of $20.01 to $491.31 per month depending on the coverage (single, double, or family) and health plan selected.

The State Legislature currently plans to contribute amounts to the trust fund sufficient to fully fund the Annual Required Contribution (ARC), an actuarially determined rate in accordance with the parameters of GASB Statement 45, *Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions*. The ARC represents a level of funding that, if paid on an ongoing basis, is projected to cover normal cost each year and amortize any unfunded actuarial liabilities (or funding excess) over a period not to exceed thirty years. The ARC of $43.819 million, from the December 31, 2008, actuarial valuation and used to establish the annual budget for fiscal year 2010, is 4.9 percent of annual covered payroll. There are no long-term contracts for contributions to the plan.

B. **Elected Officials' Other Postemployment Benefit Plan**

The State of Utah also administers the Elected Officials' Other Postemployment Benefit Plan (Elected Officials' OPEB Plan), a single-employer defined benefit healthcare plan, as set forth in Section 49-20-404 of the *Utah Code.* The Elected Officials' OPEB Plan does not issue a publicly available financial report.

Only governors and legislators (elected officials) that retire after January 1, 1998 and have 4 or more years of service can elect to receive and apply for this benefit. To qualify for health coverage, elected officials must be between 62 and 65 years of age and either be active members at the time of retirement or have continued coverage with the program until the date of eligibility. To qualify for Medicare supplemental coverage an elected official must be at least 65 years of age. As established by 49-20-404(3) of the *Utah Code*, the State will pay 40 percent of the benefit cost for 4 years of service and up to 100 percent for ten or more years of service, for elected officials, and their spouses. As of December 31, 2008, the date of the latest actuarial valuation, approximately 63 retirees and their beneficiaries were receiving health or Medicare supplemental coverage, and an estimated 192 active and former elected officials

may receive future benefits for themselves and qualifying dependents under the Elected Officials' Other Postemployment Benefit Plan.

For the year ended June 30, 2010, the State paid the expected benefit payments of $335 thousand on a pay-as-you-go basis. Retirees that participate in the Elected Officials' OPEB Plan are required to contribute specified amounts monthly, ranging from $0 (for ten or more years of service) to $545.22 per month (for four years of service) depending on the coverage (single, double) and health plan selected.

The following table shows the components of the annual OPEB cost for the year, amount actually contributed to the plan, and changes in the net OPEB obligation for both the State Employees' and Elected Officials' OPEB plans for fiscal year 2010 (dollar amount in thousands):

	State Employees' OPEB Plan	Elected Officials' OPEB Plan
Annual required contribution	$ 43,819	$ 2,188
Interest on net OPEB obligation	—	156
Adjustment to annual required contribution	—	(226)
Annual OPEB cost (expense)	43,819	2,118
Contributions made	(43,819)	(343)
Increase in net OPEB obligation	0	1,775
Net OPEB obligation (asset) – Beginning of year	0	3,918
Net OPEB obligation – End of year	$ 0	$ 5,693

The annual OPEB cost, the percentage of annual OPEB cost contributed to the plan, and the net OPEB obligation (asset) for fiscal year 2010 and the two preceding years for both the State Employees' and Elected Officials' OPEB plans were as follows (dollar amount in thousands):

	Fiscal Year Ended	Annual OPEB Cost	Percentage of Annual OPEB Cost Contributed	Net OPEB Obligation
State Employees' OPEB Plan:	6/30/2008	$ 53,502	98.71 %	$ 0
	6/30/2009	$ 53,491	100.00 %	$ 0
	6/30/2010	$ 43,819	100.00 %	$ 0
Elected Officials' OPEB Plan:	6/30/2008	$ 2,188	8.19 %	$ 2,009
	6/30/2009	$ 2,161	11.66 %	$ 3,918
	6/30/2010	$ 2,118	16.18 %	$ 5,693

The funded status of both the State Employees' and Elected Officials' OPEB plans as of December 31, 2008 was as follows (dollar amount in thousands):

	State Employees' OPEB Plan	Elected Officials' OPEB Plan
Actuarial accrued liability	$ 446,601	$ 24,515
Actuarial value of plan assets	53,851	0
Unfunded actuarial accrued liability (funding excess)	$ 392,750	$ 24,515
Funded ratio	12.1 %	0.0 %
Covered payroll	$ 901,245	$ 866
Unfunded actuarial accrued liability (funding excess) as a percentage of covered payroll	43.6 %	2,830.8 %

Actuarial valuations of an ongoing plan involve estimates of the value of reported amounts and assumptions about the probability of events far into the future. Examples include assumptions about future employment, mortality, and the healthcare cost trend. Actuarially determined amounts are subject to continual revisions as actual results are compared with past expectations and new estimates are made about the future. The Schedule of Funding Progress, presented as required supplementary information following the notes to the financial statements, is designed to present multi-year trend information about whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liabilities for benefits.

Projections of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employer and the plan members) and include the types of benefits provided at the time of each valuation and the historical pattern of sharing of benefit costs between the employer and plan members to that point. The projection of benefits for financial reporting purposes does not explicitly incorporate the potential effects of legal or contractual funding limitations on the pattern of cost sharing between the employer and plan members in the future. The actuarial methods and assumptions used include techniques that are designed to reduce the effects of short-term volatility in actuarial accrued liabilities and the actuarial value of assets, consistent with the long-term perspective of the calculations.

The actuarial methods and assumptions of both the State Employees' and Elected Officials' OPEB plans as of December 31, 2008 were as follows:

	State Employees' OPEB Plan	Elected Officials' OPEB Plan
Actuarial valuation date	12/31/2008	12/31/2008
Actuarial cost method	Projected Unit Credit	
Amortization method	Level Dollar Amount; Open	
Remaining amortization period	25 years	30 years
Asset valuation method	Fair Value	Fair Value
Actuarial assumptions:		
Investment rate of return	6 % discounted	4 % discounted
Healthcare inflation rate	10 % initial 4.5 % ultimate	

NOTE 18. RISK MANAGEMENT AND INSURANCE

It is the policy of the State of Utah to periodically assess the proper combination of commercial insurance and self-insurance to cover the risk of losses to which it may be exposed. This is accomplished by the State through the Risk Management (internal service fund) and the Public Employees Health Program (component unit). The State is a major participant in these programs. The Risk Management Fund manages the general property, auto/physical damage, and liability risk of the State. The Public Employees Health Program manages the health insurance and long-term disability programs of the State. The University of Utah, Utah State University, Southern Utah University, Salt Lake Community College, and Utah Valley University (component units) each maintain self-insurance funds to manage health/dental care. The University of Utah also maintains a self-insurance fund to manage medical malpractice liabilities.

The State has determined that the risk funds can economically and effectively manage the State's risks internally and have set aside assets for claim settlement. The risks are covered through reserves and commercial insurance for excessive losses. The State has not had any losses or settlements that exceeded the commercial excess insurance coverage for the fiscal years ended June 30, 2008 and 2009. However, the State did have property losses that will exceed the commercial excess insurance coverage for the fiscal year ended June 30, 2010. The risk funds service all claims for risk of loss to which the State is exposed, including general liability, property and casualty, auto/physical damage, group medical and dental, disability, and some environmental claims. They also service the general risk claims for all local school districts and many charter schools within the State. All funds, agencies, public schools, and public authorities of the State may participate in the State's Risk Management and Public Employees Health Programs. The risk funds allocate the cost of providing claims servicing, claims payment, and commercial insurance by charging a "premium" to each agency, public authority, or employee, based on each organization's estimated current year liability and property values. The reserve for liability losses is determined using an independent actuarial study based on past, current, and estimated loss experiences.

Risk Management and Public Employees Health Program claims liabilities are reported when it is probable that a loss has occurred and the amount of that loss can be reasonably estimated and include an amount for claims that have been incurred but not reported. Because actual claims liabilities are affected by complex factors including inflation, changes in legal doctrines and insurance benefits, and unanticipated damage awards, the process used in computing claims

liabilities does not necessarily result in exact amounts. Claims liabilities are recomputed periodically by actuaries to take into consideration recently settled claims, the frequency of claims, and other economic and social factors. Inflation is included in this calculation because reliance is based on historical data that reflects past inflation and other appropriate modifiers. The Risk Management claim liabilities reserves are reported using a discount rate of 3 percent. The Public Employees Health Program long-term disability benefit reserves are reported using discount rates between 4.25 and 7.75 percent. The primary government and the discrete component units of the State paid premiums to the Public Employees Health Program of $242.838 million and $16.127 million, respectively, for health and life insurance coverage in fiscal year 2010. In addition, the State Department of Health paid $47.327 million in premiums to the Public Employees Health Program for the Children's Health Insurance Program.

All employers who participate in the Utah Retirement Systems are eligible to participate in the Public Employees Long-term Disability Program per Section 49–21–201 of the *Utah Code*. Employees of those state agencies who participate in the program and meet long-term disability eligibility receive benefits for the duration of their disability up to the time they are eligible for retirement or until age 65. Benefits begin after a three-month waiting period and are paid 100 percent by the program. As of June 30, 2010, there are 281 state employees receiving benefits. The program is funded by paying premiums to the Public Employees Health Program (component unit), where assets are set aside for future payments. For the fiscal year ended June 30, 2010, the primary government and the discrete component units of the State paid premiums of $5.349 million and $139 thousand, respectively, for the Long-Term Disability Program.

The State covers its workers' compensation risk by purchasing insurance from Workers' Compensation Fund (a related organization). The University of Utah, Utah State University, Southern Utah University, Salt Lake Community College, and Utah Valley University report claims liabilities if it is probable that a liability has been incurred as of the date of the financial statements and the amount of the loss can be reasonably estimated. The University of Utah and the University of Utah Hospital and Clinics have a "claims made" umbrella malpractice insurance policy in an amount considered adequate by their respective administrations for catastrophic malpractice liabilities in excess of the trusts' fund balances. Amounts for the current year are included below. The following table presents the changes in claims liabilities balances (short and long-term combined) during fiscal years ended June 30, 2009 and June 30, 2010:

Changes in Claims Liabilities
(Expressed in Thousands)

	Beginning Balance	Current Year Claims and Changes in Estimates	Claims Payments	Ending Balance
Risk Management:				
2009	$ 41,285	$ 11,980	$ (9,615)	$ 43,650
2010	$ 43,650	$ 11,321	$ (13,074)	$ 41,897
Public Employees Health Program:				
2009	$ 121,816	$ 558,493	$(560,990)	$ 119,319
2010	$ 119,319	$ 549,337	$(546,268)	$ 122,388
College and University Self-Insurance:				
2009	$ 75,199	$ 205,565	$(227,861)	$ 52,903
2010	$ 52,903	$ 266,181	$(258,990)	$ 60,094

NOTE 19. SUBSEQUENT EVENTS

A lawsuit was filed in 1992 by the members of the Navajo Nation alleging that the State of Utah mismanaged Navajo Nation Trust Fund monies. The plaintiffs were seeking an accounting of the legitimacy of the fund's receipts and disbursements including monetary damages. A Final Settlement Agreement was entered into by the parties, approved by the Governor and the Utah State Legislature and in a July 14, 2010 Final Order and Judgment the settlement was approved by the court. Under the terms of the settlement agreement, Utah will pay $26 million to the Utah Navajo Royalties Holding Fund (Private Purpose Trust Fund) plus $7 million in court and legal fees in four annual payments: $1 million was paid in July 2010; $5 million on or before July 15, 2011; $13.5 million on or before July 16, 2012; and $13.5 million on or before July 15, 2013. Pursuant to the terms of the Final Judgment and Order, the case has been resolved and dismissed with prejudice, leaving nothing further to be adjudicated.

On September 30, 2010, the State issued $412.990 million of General Obligation Bonds Series 2010 A and $621.980 million of General Obligation Bonds Series 2010 B Build America Bonds. Principal on the bonds is due annually commencing July 1, 2011 through July 1, 2017 for the Series 2010 A. Principal on the bonds is due annually commencing July 1, 2019 through July 1, 2021 for the Series 2010 B with an additional Term Bond due July 1, 2025. Interest rates on the Series 2010 A bonds range from 1.75 percent to 5 percent, with a "true interest rate" of 1.26 percent after considering premium received upon the sale of the bonds. Interest rates on the Series 2010 B bonds range from 3.19 percent to 3.54 percent with a "true interest rate" of 2.29 percent after considering

the federal subsidy of 35 percent from the U.S. Treasury received on the bonds. Proceeds of the bonds will be used for capital facilities and highway projects.

On October 21, 2010, the State issued $172.055 million of General Obligation Refunding Bonds Series 2010 C. Principal on the bonds is due annually commencing July 1, 2016 through July 1, 2019. Interest rates on the Series 2010 C bonds range from 4 percent to 5 percent, with a "true interest rate" of 1.92 percent after considering premium received upon the sale of the bonds. Proceeds of the bonds will be used to advance refund certain outstanding General Obligation Bonds Series 2004 B and 2009 A.

On November 9, 2010, the Utah State Building Ownership Authority (blended component unit) sold $36.735 million of Lease Revenue Refunding Bonds Series 2010 with the closing date on the issued bonds scheduled for November 30, 2010. Principal on the bonds is due annually commencing May 15, 2011 through May 15, 2024. Interest rates on the Series 2010 bonds range from 2 percent to 5 percent. Proceeds of the bonds will be used to advance refund certain outstanding lease revenue bonds series 2001 A, 2001 B, and 2004 A.

Subsequent to June 30, 2010, the Student Loan Purchase Program (major enterprise fund) redeemed multiple series of the student loan revenue bonds totaling $24.85 million. The bonds were redeemed at a discount, which will result in an estimated gain on the redemption of bonds of $2.053 million.

Subsequent to June 30, 2010, the Utah Housing Corporation (major component unit) refunded Multi-Family Series 2006A-1 and Series 2006A-2, Liberty Commons Apartments Projects, a fixed rate Multi-Family Class I Bonds of $17.193 million. The $17.04 million Multi-Family Class I Refunding Bonds 2010 Series Fixed Rate Bonds matures in annual installments from January 1, 2010 through July 1, 2041, 2010 Series A (Tax Exempt) of $14 million with an interest rate 5.59 percent maturing July 1, 2041, 2010 Series B (Tax Exempt) of $2.8 million with an interest rate of 6.5 percent maturing July 1, 2023, and 2010 Series C (Taxable) of $240 thousand with an interest rate of 7.22 percent maturing January 1, 2012.

Subsequent to June 30, 2010, the Permanent Trust Lands Fund (permanent fund) had real estate commitments of $25 million.

On August 2, 2010 the University of Utah (major component unit) issued $36.12 million of Hospital Revenue Bonds, Series 2010. Principal on the bonds is due annually commencing August 1, 2011 through August 1, 2026. Bond interest is due semi-annually commencing February 1, 2011 at rates ranging from 3 percent to 5 percent. Proceeds from these bonds will be used to acquire two buildings for use by the Hospital.

On July 28, 2010, the Utah State University's (major component unit) $11.07 million Series 2010 Research Revenue Bonds were issued for the purpose of refunding in advance of the maturity a portion of the Series 2002A Research Revenue Bonds that were previously issued. This refunding resulted in an increase of $1.073 million in the net carrying amount of the refunded debt, a reduction in the future debt service payments of $619 thousand, and an economic gain (difference between the present value of the old and new debt service payments) of $576 thousand.

On August 18, 2010 Weber State University (non-major component unit) issued $14.015 million of Taxable Student Facilities System Revenue Bonds, Series 2010A Build America Bonds. Principal on the Series 2010A bonds is due annually commencing April 1, 2014 through April 1, 2040. Bond interest is due semiannually commencing April 1, 2011 at rates ranging from 1.75 percent to 5.15 percent. Each interest payment on the Series 2010A bonds will receive a subsidy from the Federal Government with funds provided by the American Recovery and Reinvestment Act totaling $4.342 million over the life of the bonds. Proceeds from the bonds will be used to finance the demolition of four old dormitories and the construction of three modern student dorms on the University's Ogden campus. A portion of the Series 2010A bond proceeds will be used to cover the costs of design, construction, furnishings, and equipment associated with the project.

During the 2010 Utah State Legislative session, the Legislature passed HB406S(1), State Fair Park Amendments. This bill authorizes the State and the Utah State Fair Corporation (non-major component unit) to enter into a lease agreement for a period not to exceed 50 years beginning July 1, 2010. This legislation allows for the portion of the leased premises known as the "white ball field" to revert back to the State effective June 30, 2017, in accordance with the existing lease agreement.

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Required Supplementary Information

Budgetary Comparison Schedule
General Fund

For the Fiscal Year Ended June 30, 2010 (Expressed in Thousands)

	Original Budget	Final Budget	Actual	Variance with Final Budget
Revenues				
General Revenues				
Sales Tax	$ 1,472,586	$ 1,430,450	$ 1,402,671	$ (27,779)
Licenses, Permits, and Fees:				
Insurance Fees	6,324	4,896	6,547	1,651
Court Fees	9,107	13,004	15,667	2,663
Other Licenses, Permits, and Fees	9,662	18,879	12,352	(6,527)
Investment Income	7,498	3,000	5,321	2,321
Miscellaneous Taxes and Other:				
Beer Tax	8,128	6,234	7,725	1,491
Cigarette and Tobacco Tax	50,680	46,916	50,986	4,070
Inheritance Tax	16	75	61	(14)
Insurance Premium Tax	83,227	86,250	80,013	(6,237)
Oil, Gas, and Mining Severance Tax	72,206	51,800	77,066	25,266
Taxpayer Rebates	(7,200)	(6,400)	(6,384)	16
Court Collections	5,133	3,245	4,601	1,356
Other Taxes	30,011	29,095	31,518	2,423
Miscellaneous Other	13,821	26,531	25,434	(1,097)
Total General Revenues	1,761,199	1,713,975	1,713,578	(397)
Department Specific Revenues				
Restricted Sales Tax	3,825	3,627	3,627	—
Federal Contracts and Grants	2,312,945	2,663,603	2,663,603	—
Departmental Collections	325,929	333,253	324,300	(8,953)
Higher Education Collections	403,779	491,441	491,441	—
Federal Mineral Lease	103,460	115,315	129,377	14,062
Investment Income	3,078	3,997	4,224	227
Miscellaneous	575,376	558,641	560,223	1,582
Total Department Specific Revenues	3,728,392	4,169,877	4,176,795	6,918
Total Revenues	5,489,591	5,883,852	5,890,373	6,521
Expenditures				
General Government	383,709	352,677	295,922	56,755
Human Services and Youth Corrections	708,486	694,048	676,920	17,128
Corrections, Adult	252,169	244,184	232,748	11,436
Public Safety	251,748	232,230	196,156	36,074
Courts	130,352	141,733	136,342	5,391
Health and Environmental Quality	2,043,426	2,255,711	2,227,545	28,166
Higher Education – State Administration	62,176	52,770	52,084	686
Higher Education – Colleges and Universities	1,145,332	1,219,182	1,219,172	10
Employment and Family Services	568,382	694,029	686,563	7,466
Natural Resources	186,967	191,322	166,380	24,942
Community and Culture	224,340	174,232	171,235	2,997
Business, Labor, and Agriculture	99,648	101,029	87,203	13,826
Total Expenditures	6,056,735	6,353,147	6,148,270	204,877
Excess Revenues Over (Under) Expenditures	(567,144)	(469,295)	(257,897)	211,398
Other Financing Sources (Uses)				
Capital Leases Acquisition	—	—	11,122	11,122
Transfers In	333,968	401,228	401,228	—
Transfers Out	(148,201)	(159,213)	(159,213)	—
Total Other Financing Sources (Uses)	185,767	242,015	253,137	11,122
Net Change in Fund Balance	(381,377)	(227,280)	(4,760)	222,520
Budgetary Fund Balance – Beginning	502,076	502,076	502,076	—
Adjustments to Beginning Fund Balances	(3,929)	(3,929)	(3,929)	—
Fund Balances – Beginning As Adjusted	498,147	498,147	498,147	—
Budgetary Fund Balance – Ending	$ 116,770	$ 270,867	$ 493,387	$ 222,520

The Notes to Required Supplementary Information – Budgetary Reporting are an integral part of this schedule.

Budgetary Comparison Schedule
Education Fund

For the Fiscal Year Ended June 30, 2010 (Expressed in Thousands)

	Original Budget	Final Budget	Actual	Variance with Final Budget
Revenues				
General Revenues				
Individual Income Tax	$ 2,260,695	$ 2,228,927	$ 2,119,947	$ (108,980)
Corporate Tax	260,897	211,800	259,458	47,658
Miscellaneous Other	11,600	15,950	32,824	16,874
Total General Revenues	2,533,192	2,456,677	2,412,229	(44,448)
Department Specific Revenues				
Federal Contracts and Grants	605,515	561,174	561,174	—
Departmental Collections	3,241	10,477	10,477	—
Investment Income	21,000	21,438	25,579	4,141
Miscellaneous:				
School Lunch Tax	21,612	27,913	27,913	—
Driver Education Fee	3,956	4,982	4,982	—
Other	4,895	5,914	6,324	410
Total Department Specific Revenues	660,219	631,898	636,449	4,551
Total Revenues	3,193,411	3,088,575	3,048,678	(39,897)
Expenditures				
Public Education	2,926,877	2,995,667	2,939,144	56,523
Total Expenditures	2,926,877	2,995,667	2,939,144	56,523
Excess Revenues Over (Under) Expenditures	266,534	92,908	109,534	16,626
Other Financing Sources (Uses)				
Capital Leases/Contracts Issued	—	—	33	33
Transfers In	6,419	8,664	8,664	—
Transfers Out	(322,298)	(322,038)	(322,038)	—
Total Other Financing Sources (Uses)	(315,879)	(313,374)	(313,341)	33
Net Change in Fund Balance	(49,345)	(220,466)	(203,807)	16,659
Budgetary Fund Balance – Beginning	545,493	545,493	545,493	—
Budgetary Fund Balance – Ending	$ 496,148	$ 325,027	$ 341,686	$ 16,659

The Notes to Required Supplementary Information – Budgetary Reporting are an integral part of this schedule.

Budgetary Comparison Schedule
Transportation Fund

For the Fiscal Year Ended June 30, 2010 (Expressed in Thousands)

	Original Budget	Final Budget	Actual	Variance with Final Budget
Revenues				
General Revenues				
Motor Fuel Tax	$ 224,472	$ 238,100	$ 243,295	$ 5,195
Special Fuel Tax	106,454	92,250	94,812	2,562
Licenses, Permits, and Fees:				
Motor Vehicle Registration Fees	35,943	33,068	33,447	379
Proportional Registration Fees	13,725	14,433	14,617	184
Temporary Permits	504	374	387	13
Special Transportation Permits	8,480	8,610	8,753	143
Highway Use Permits	6,922	8,064	8,297	233
Motor Vehicle Control Fees	4,703	4,353	4,391	38
Miscellaneous	1,991	2,159	2,152	(7)
Investment Income	3,639	3,287	—	(3,287)
Miscellaneous Other	4,644	5,552	1,587	(3,965)
Total General Revenues	411,477	410,250	411,738	1,488
Department Specific Revenues				
Restricted Sales and Aviation Fuel Taxes	59,716	57,260	65,640	8,380
Federal Contracts and Grants	177,303	421,819	421,819	—
Departmental Collections	48,357	65,137	81,332	16,195
Federal Aeronautics	20,000	20,000	39,753	19,753
Investment Income	910	956	769	(187)
Miscellaneous	20,050	86,109	86,722	613
Total Department Specific Revenues	326,336	651,281	696,035	44,754
Total Revenues	737,813	1,061,531	1,107,773	46,242
Expenditures				
Transportation	692,107	1,256,920	1,246,498	10,422
Total Expenditures	692,107	1,256,920	1,246,498	10,422
Excess Revenues Over (Under) Expenditures	45,706	(195,389)	(138,725)	56,664
Other Financing Sources (Uses)				
General Obligation Bonds Issued	—	—	39,500	39,500
Sale of Capital Assets	500	717	8,016	7,299
Transfers In	110,596	115,904	115,904	—
Transfers Out	(132,356)	(138,550)	(138,550)	—
Total Other Financing Sources (Uses)	(21,260)	(21,929)	24,870	46,799
Net Change in Fund Balance	24,446	(217,318)	(113,855)	103,463
Budgetary Fund Balance – Beginning	626,768	626,768	626,768	—
Adjustments to Beginning Fund Balances	(335,978)	(335,978)	(335,978)	—
Fund Balances – Beginning As Adjusted	290,790	290,790	290,790	—
Budgetary Fund Balance – Ending	$ 315,236	$ 73,472	$ 176,935	$ 103,463

The Notes to Required Supplementary Information – Budgetary Reporting are an integral part of this schedule.

Budgetary Comparison Schedule
Transportation Investment Fund

For the Fiscal Year Ended June 30, 2010 (Expressed in Thousands)

	Original Budget	Final Budget	Actual	Variance with Final Budget
Revenues				
General Revenues				
Sales Tax	$ 148,300	$ 150,400	$ 145,012	$ (5,388)
Motor Vehicle Registration Fees	77,400	66,900	68,792	1,892
Total General Revenues	225,700	217,300	213,804	(3,496)
Department Specific Revenues				
Restricted Sales Tax	100,633	100,161	98,507	(1,654)
Investment Income	5,000	6,511	6,906	395
Total Department Specific Revenues	105,633	106,672	105,413	(1,259)
Total Revenues	331,333	323,972	319,217	(4,755)
Expenditures				
Transportation	219,909	825,299	771,720	53,579
Total Expenditures	219,909	825,299	771,720	53,579
Excess Revenues Over (Under) Expenditures	111,424	(501,327)	(452,503)	48,824
Other Financing Sources (Uses)				
General Obligation Bonds Issued	—	—	865,400	865,400
Transfers In	70,977	77,117	77,117	—
Transfers Out	(251,546)	(239,479)	(239,479)	—
Total Other Financing Sources (Uses)	(180,569)	(162,362)	703,038	865,400
Net Change in Fund Balance	(69,145)	(663,689)	250,535	914,224
Budgetary Fund Balance – Beginning	(19,308)	(19,308)	(19,308)	—
Adjustments to Beginning Fund Balances	335,978	335,978	335,978	—
Fund Balances – Beginning As Adjusted	316,670	316,670	316,670	—
Budgetary Fund Balance – Ending	$ 247,525	$ (347,019)	$ 567,205	$ 914,224

The Notes to Required Supplementary Information – Budgetary Reporting are an integral part of this schedule.

Budgetary Comparison Schedule
Budget To GAAP Reconciliation

For the Fiscal Year Ended June 30, 2010 (Expressed in Thousands)

	General Fund	Education Fund	Transportation Fund	Transportation Investment Fund
Revenues				
Actual total revenues (budgetary basis)	$ 5,890,373	$ 3,048,678	$ 1,107,773	$ 319,217
Differences – Budget to GAAP:				
Intrafund revenues are budgetary revenues but are not revenues for financial reporting	(378,303)	(5,090)	(2,213)	—
Higher education and Utah Schools for the Deaf and the Blind collections are budgetary revenues but are not revenues for financial reporting	(503,130)	(7,206)	—	—
Change in revenue accrual for nonbudgetary Medicaid claims	(15,177)	—	—	—
Change in tax accruals designated by law for postemployment and other liabilities are revenues for financial reporting but not for budgetary reporting	15,574	11,813	5,444	6,639
Estimated federal receivables are recorded as revenues for financial reporting but not for budgetary reporting	—	75,637	—	—
Total revenues as reported on the Statement of Revenues, Expenditures, and Changes in Fund Balances – Governmental Funds	$ 5,009,337	$ 3,123,832	$ 1,111,004	$ 325,856
Expenditures				
Actual total expenditures (budgetary basis)	$ 6,148,270	$ 2,939,144	$ 1,246,498	$ 771,720
Differences – Budget to GAAP:				
Intrafund expenditures for reimbursements are budgetary expenditures but are not expenditures for financial reporting	(378,303)	(5,090)	(2,213)	—
Expenditures related to higher education and Utah Schools for the Deaf and the Blind collections are budgetary expenditures but are not expenditures for financial reporting	(503,130)	(7,206)	—	—
Certain budgetary transfers and other charges are reported as a reduction of expenditures for financial reporting	(951)	—	—	—
Leave/postemployment charges budgeted as expenditures when earned rather than when taken or due	(2,240)	(254)	56	—
Estimated federal liabilities are recorded as expenditures for financial reporting but not for budgetary reporting	—	75,637	—	—
Change in accrual for Medicaid incurred but not reported claims excluded from the budget by statute	(21,005)	—	—	—
Total expenditures as reported on the Statement of Revenues, Expenditures, and Changes in Fund Balances – Governmental Funds	$ 5,242,641	$ 3,002,231	$ 1,244,341	$ 771,720

The Notes to Required Supplementary Information – Budgetary Reporting are an integral part of this schedule.

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION – BUDGETARY REPORTING

Budgetary Presentation

A Budgetary Comparison Schedule is presented for each of the State's major governmental funds for which the Legislature enacts an annual budget. An annual budget is also adopted for the Debt Service Fund, a nonmajor fund. The budgets are enacted through passage of *Appropriations Acts*. Budgets for specific general revenues are not adopted through an *Appropriations Act* but are based on supporting estimates approved by the Executive Appropriations Committee of the Legislature. General revenues are those revenues available for appropriation for any program or purpose as allowed by law. Department-specific revenues are revenues dedicated by an *Appropriations Act* or restricted by other law or external grantor to a specific program or purpose.

Original budgets and related revenue estimates represent the spending authority enacted through *Appropriations Acts* as of June 30, 2010, and include nonlapsing carryforward balances from the prior fiscal year. Final budgets represent the original budget as amended by supplemental appropriations and related changes in revenue estimates, executive order reductions when applicable, and changes authorized or required by law when department-specific revenues either exceed or fall short of budgeted amounts.

Unexpended balances at yearend may: (***1***) lapse to unrestricted balances and be available for future appropriation; (***2***) lapse to restricted balances and be available for future appropriation restricted for specific purposes as defined by statute; or (***3***) be nonlapsing, which means balances are reported as reservations of fund balance. The nonlapsing balances are considered automatically reappropriated as authorized by statute, by an *Appropriations Act*, or by limited encumbrances.

Budgetary Control

In September of each year, all agencies of the government submit requests for appropriations to the Governor's Office of Planning and Budget so that a budget may be prepared. The budget is prepared by fund, function, and activity and includes information on the past year, current year estimates, and requested appropriations for the next fiscal year.

In January, the proposed budget is presented to the Legislature. The Legislature reviews the budget, makes changes, and prepares the annual *Appropriations Act*. The Legislature passes the *Appropriations Act* by a simple majority vote. The *Appropriations Act* becomes the State's authorized operating budget upon the Governor's signature. The *Constitution of Utah* requires that budgeted expenditures not exceed estimated revenues and other sources of funding, including beginning balances.

Budgetary control is maintained at the functional or organizational level, as identified by numbered line items in the *Appropriations Act*. Budgets may be modified if federal funding or revenue specifically dedicated for a line item exceeds original estimates in the *Appropriations Act*. If funding sources are not sufficient to cover the appropriation, the Governor is required to reduce the budget by the amount of the deficiency. Any other changes to the budget must be approved by the Legislature in a supplemental *Appropriations Act*.

Any department that spends more than the authorized amount must submit a report explaining the overspending to the State Board of Examiners. The Board will recommend corrective action, which may include a request to the Legislature for a supplemental appropriation to cover the deficit. If a supplemental appropriation is not approved, the department must cover the overspending with the subsequent year's budget. In the General Fund, the State Courts Administrator's budget for juror and witness fees was overexpended by $595 thousand. This deficit is allowed by statute and will be funded with future appropriations. All other appropriated budgets of the State were within their authorized spending levels.

Spending Limitation

The State also has an appropriation limitation statute that limits the growth in state appropriations. The total of the amount appropriated from unrestricted General Fund sources plus the income tax revenues appropriated for higher education is limited to the growth in population and inflation. The appropriations limitation can be exceeded only if a fiscal emergency is declared and approved by more than two-thirds of both houses of the Legislature, or if approved by a vote of the people. However, the appropriations limitation statute may be amended by a majority of both houses of the Legislature. Appropriations for debt service, emergency expenditures, amounts from other than unrestricted revenue sources, transfers to the Budgetary Reserve Account (Rainy Day Fund), Education Budget Reserve Account and the Transportation Investment Fund; or capital developments meeting certain criteria are exempt from the appropriations limitation. For the fiscal year ended June 30, 2010, the State was $633.4 million below the appropriations limitation.

INFORMATION ABOUT THE STATE'S OTHER POSTEMPLOYMENT BENEFIT PLANS

The State Employees' Other Postemployment Benefit Plan (State Employees' OPEB Plan) is administered through the State Post-Retirement Benefits Trust Fund as an irrevocable trust. Assets of the trust fund are dedicated to providing post-retirement health and life insurance coverage to current and eligible future state retirees. Only state employees entitled to receive retirement benefits, and hired prior to January 1, 2006, are eligible to receive post-retirement health and life insurance benefits.

The following factors contributed to the decrease in the State Employees' OPEB Plan Actuarial Accrued Liability (AAL) and the Unfunded Actuarial Accrued Liability (UAAL) from December 31, 2006 to December 31, 2008: ***(1)*** fully funding the Annual Required Contribution (ARC) over the last two fiscal years; ***(2)*** changes in benefit provisions that shifted increases in health care costs to employees and retirees; and ***(3)*** the State Employees' Plan is a closed plan (i.e., only state employees entitled to receive retirement benefits and hired prior to January 1, 2006 are eligible to receive benefits).

The following schedules present the State of Utah's actuarially determined funding progress and required contributions for the State Post-Retirement Benefits Trust Fund (using the projected unit credit method):

State Employees' OPEB Plan
Schedule of Funding Progress
By Valuation Date
(Expressed in Thousands)

Valuation Date	Actuarial Value of Assets	Actuarial Accrued Liability (AAL)	Unfunded Actuarial Accrued Liability (UAAL)	Funded Ratio	Annual Covered Payroll	UAAL as a Percentage of Covered Payroll
December 31, 2006	$ 0	$ 669,617	$ 669,617	0.00 %	$ 748,096	89.51 %
December 31, 2008	$ 53,851	$ 446,601	$ 392,750	12.06 %	$ 901,245	43.58 %

State Employees' OPEB Plan
Schedule of Employer Contributions
(Expressed in Thousands)

Year Ended	Annual Required Contributions	Percentage Contributed
June 30, 2007	$ 50,433	101.37 %
June 30, 2008	$ 53,491	98.71 %
June 30, 2009	$ 53,491	100.00 %
June 30, 2010	$ 43,819	100.00 %

The Elected Officials' Other Postemployment Benefit Plan (Elected Officials' OPEB Plan) is administered by the State and funded on a pay-as-you-go basis. Only elected officials that retire after January 1, 1998 and have 4 or more years of service are eligible for this benefit. The following schedule presents the State of Utah's actuarially determined funding progress for the Elected Officials' OPEB Plan (using the projected unit credit method):

Elected Officials' OPEB Plan
Schedule of Funding Progress
By Valuation Date
(Expressed in Thousands)

Valuation Date	Actuarial Value of Assets	Actuarial Accrued Liability (AAL)	Unfunded Actuarial Accrued Liability (UAAL)	Funded Ratio	Annual Covered Payroll	UAAL as a Percentage of Covered Payroll
December 31, 2008	$ 0	$ 24,515	$ 24,515	0.00 %	$ 866	2,830.8 %

INFORMATION ABOUT INFRASTRUCTURE ASSETS REPORTED USING THE MODIFIED APPROACH

As allowed by GASB Statement No. 34, *Basic Financial Statements—and Management's Discussion and Analysis—for State and Local Governments*, the State has adopted an alternative to reporting depreciation on roads and bridges (infrastructure assets) maintained by the Utah Department of Transportation (UDOT). This includes infrastructure acquired prior to fiscal year 1981. Under this alternative method, referred to as the "modified approach," infrastructure assets are not depreciated, and maintenance and preservation costs are expensed.

In order to utilize the modified approach, the State is required to:

- Maintain an asset management system that includes an up-to-date inventory of eligible infrastructure assets.
- Perform and document replicable condition assessments of the eligible infrastructure assets and summarize the results using a measurement scale.
- Estimate each year the annual amount to maintain and preserve the eligible infrastructure assets at the condition level established and disclosed by the State.
- Document that the infrastructure assets are being preserved approximately at, or above the condition level established by the State.

Roads

UDOT uses the Pavement Management System to determine the condition of 5,753 centerline miles of state roads. The assessment is based on the Ride Index, which is a measure of ride quality on a 1 to 5 scale, with 5 representing new or nearly new pavements that provide a very smooth ride. The Ride Index is calculated from the International Roughness Index (IRI), with pavement type (asphalt or concrete) taken into account. The IRI is a mathematical statistic based on the longitudinal profile of the road.

Category	Range	Description
Very Good	4.35 – 5.00	New or nearly new pavements that provide a very smooth ride, and are mainly free of distress.
Good	3.55 – 4.34	Pavements that provide an adequate ride, and exhibit few, if any, visible signs of distress.
Fair	2.75 – 3.54	Surface defects in this category such as cracking, rutting, and raveling are affecting the ride.
Poor	1.85 – 2.74	These roadways have deteriorated to such an extent that they are in need of resurfacing and the ride is noticeably rough.
Very Poor	1.00 – 1.84	Pavements in this category are severely deteriorated, and the ride quality must be improved.

Condition Level – Roads

The State's established condition level is to maintain 50 percent of its roads with a rating of "fair" or better and no more than 15 percent of roads with a rating of "very poor."

The State performs complete assessments on a calendar year basis. The following table reports the result of pavements with ratings of "fair" or better (ratings of 2.75 through 5.0) or "very poor" (ratings of 1.0 through 1.84) for the last three years:

Rating	2009	2008	2007
Fair or Better	60.0 %	61.0 %	62.6 %
Very Poor	13.1 %	13.9 %	12.4 %

The following table presents the State's estimated amounts needed to maintain and preserve roads at or above the established condition levels addressed above, and the amounts actually spent for each of the past five reporting periods (in thousands):

FISCAL YEAR	ESTIMATED SPENDING	ACTUAL SPENDING
2010	$ 244,272	$ 349,451
2009	$ 296,443	$ 313,817
2008	$ 418,386	$ 292,585
2007	$ 212,911	$ 252,526
2006	$ 240,854	$ 366,600

Bridges

UDOT uses the Structures Inventory System to monitor the condition of the 1,854 state-owned bridges. A number, ranging from 1 to 100, is calculated based on condition, geometry, functional use, safety, and other factors. Three categories of condition are established in relation to the number range as follows:

Category	Range	Description
Good	80 – 100	Preventive maintenance requirements include repair leaking deck joints, apply deck overlays and seals, place concrete sealers to splash zones, paint steel surfaces, and minor beam repairs.
Fair	50 – 79	Corrective repairs include deck, beam, and substructure repairs, fixing settled approaches, and repairing collision damage.
Poor	1 – 49	Major rehabilitation and replacement includes deck, beam, or substructure replacements or replacement of the entire bridge.

Condition Level – Bridges

The State performs complete assessments on an annual basis ending April 1 of each year. The established condition level is to maintain 50 percent of the bridges with a rating of "good" and no more than 15 percent with a rating of "poor." The following table reports the results of the bridges assessed for the past three years:

Rating	2010	2009	2008
Good	72.4 %	69.0 %	72.0 %
Poor	1.0 %	1.0 %	2.0 %

The following table presents the State's estimated amounts needed to maintain and preserve bridges at or above the established condition levels addressed above, and the amounts actually spent for each of the past five reporting periods (in thousands):

FISCAL YEAR	ESTIMATED SPENDING	ACTUAL SPENDING
2010	$ 43,107	$ 61,668
2009	$ 52,314	$ 55,379
2008	$ 73,833	$ 51,633
2007	$ 37,573	$ 44,563
2006	$ 42,504	$ 64,694

Supplementary Information

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Nonmajor Governmental Funds

State Endowment Fund
This fund accounts for a portion of proceeds relating to the State's settlement agreement with major tobacco manufacturers, severance tax revenue in excess of statutory base amounts, and money or other assets given to this fund under any provision of law. The principal of the fund cannot be appropriated except by a three-fourths vote of both houses of the Legislature and with the concurrence of the Governor. One-half of all interest and dividends earned on tobacco settlement proceeds is deposited in the General Fund.

Environmental Reclamation
This fund consists of various programs aimed at preserving open land, improving irrigation in the State, funding recycling programs, and funding cleanup and reclamation projects. Funds received are from state appropriations, fees and fines, recovered liens and costs, and voluntary contributions.

Crime Victim Reparation
This fund accounts for court-ordered restitution and a surcharge on criminal fines, penalties, and forfeitures. Monies deposited in this fund are for victim reparations, other victim services, and, as appropriated, costs of administering the fund.

Universal Telephone Services
This fund is designed to preserve and promote universal telephone service throughout the State by ensuring that all citizens have access to affordable basic telephone service. Revenues come from surcharges on customers' phone bills and from fines and penalties levied against telephone service providers by the Public Service Commission.

Consumer Education Fund
This fund accounts for revenues and expenditures associated with educating and training Utah residents in various consumer matters. Funding is provided through the assessment and collection of fines and penalties from various regulated professions.

Rural Development Fund
This fund promotes various programs in rural areas of the State including construction of communications systems and economic development grants to Native American tribes. Funding comes from oil and gas severance taxes and from royalties on mineral extractions on federal land within the State.

State Capitol Fund
This fund was created to account for the funding and operations of the State Capitol Preservation Board. Funds are used in part to pay for repairs, and maintenance of Capitol Hill facilities and grounds. Funding is provided through fees and private donations.

Miscellaneous Special Revenue
This fund is made up of individual small funds set up to account for various revenue sources that are legally restricted to expenditures for specific purposes.

Capital Projects – General Government
This fund accounts for resources used for capital outlays including the acquisition or construction of major capital facilities for use by the State and its component units. The fund receives financial resources from the proceeds of general obligation bonds, legislative appropriations, and intergovernmental revenues.

Capital Projects – State Building Ownership Authority *(Blended Component Unit)*
(Blended Component Unit)
This fund accounts for resources used for capital outlays including the acquisition or construction of major capital facilities for use by various state agencies. The fund receives financial resources from the proceeds of lease revenue bonds issued by the Authority and the interest earned on the proceeds of the bonds.

Debt Service – General Government
This fund accounts for the payment of principal and interest on the State's general obligation bonds. The fund receives most of its financial resources from appropriations made by the Legislature.

Debt Service – State Building Ownership Authority *(Blended Component Unit)*
This fund accounts for the payment of principal and interest on lease revenue bonds issued by the Authority. The fund receives financial resources from rent payments made by various state agencies occupying the facilities owned by the Authority.

Combining Balance Sheet
Nonmajor Governmental Funds

June 30, 2010 (Expressed in Thousands)

	Special Revenue			
	State Endowment	Environmental Reclamation	Crime Victim Reparation	Universal Telephone Services
ASSETS				
Cash and Cash Equivalents	$ —	$ 1,121	$ 1,379	$ 5,206
Investments	106,727	21,418	3,456	—
Receivables:				
Accounts, net	7,866	2	—	—
Accrued Interest	—	—	—	—
Due From Other Funds	—	—	461	—
Due From Component Units	—	—	—	—
Total Assets	$ 114,593	$ 22,541	$ 5,296	$ 5,206
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts Payable and Accrued Liabilities	$ —	$ 197	$ 86	$ 587
Due To Other Funds	—	1		159
Due To Component Units	—	—	—	—
Deferred Revenue	7,866	—	—	—
Total Liabilities	7,866	198	86	746
Fund Balances:				
Restricted	—	19,940	—	4,460
Committed	106,727	2,403	5,210	—
Assigned	—	—	—	—
Total Fund Balances	106,727	22,343	5,210	4,460
Total Liabilities and Fund Balances	$ 114,593	$ 22,541	$ 5,296	$ 5,206

Special Revenue				Capital Projects	
Consumer Education	Rural Development	State Capitol	Miscellaneous Special Revenue	General Government	State Building Ownership Authority
$ 345	$ 5,532	$ 203	$ 4,274	$ 92,533	$ 1,153
3,591	36,974	1,260	18,464	82,475	111,556
14	—	—	528	55	—
—	—	—	—	—	56
14	—	27	75	2,325	—
—	—	—	—	22,552	—
$ 3,964	$ 42,506	$ 1,490	$ 23,341	$ 199,940	$ 112,765
$ 204	$ 177	$ 32	$ 959	$ 34,229	$ 1,753
50	2,909	6	936	3,381	32,408
—	—	—	—	—	7,756
—	—	3	11,184	—	—
254	3,086	41	13,079	37,610	41,917
—	—	1,053	7,236	80,989	70,848
3,710	39,420	396	2,987	—	—
—	—	—	39	81,341	—
3,710	39,420	1,449	10,262	162,330	70,848
$ 3,964	$ 42,506	$ 1,490	$ 23,341	$ 199,940	$ 112,765

Continues

Combining Balance Sheet
Nonmajor Governmental Funds

Continued

June 30, 2010 (Expressed in Thousands)

	Debt Service		Total
	General Government	State Building Ownership Authority	Nonmajor Governmental Funds
ASSETS			
Cash and Cash Equivalents	$ 53,890	$ 4,624	$ 170,260
Investments	4,257	22,439	412,617
Receivables:			
Accounts, net	—	—	8,465
Accrued Interest	—	10	66
Due From Other Funds	—	—	2,902
Due From Component Units	—	1,235	23,787
Total Assets	$ 58,147	$ 28,308	$ 618,097
LIABILITIES AND FUND BALANCES			
Liabilities:			
Accounts Payable and Accrued Liabilities	$ 53,214	$ 991	$ 92,429
Due To Other Funds	85	10,538	50,473
Due To Component Units	—	—	7,756
Deferred Revenue	—	1,235	20,288
Total Liabilities	53,299	12,764	170,946
Fund Balances:			
Restricted	—	9,884	194,410
Committed	—	—	160,853
Assigned	4,848	5,660	91,888
Total Fund Balances	4,848	15,544	447,151
Total Liabilities and Fund Balances	$ 58,147	$ 28,308	$ 618,097

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Combining Statement Of Revenues, Expenditures, And Changes In Fund Balances Nonmajor Governmental Funds

For the Fiscal Year Ended June 30, 2010 (Expressed in Thousands)

	Special Revenue			
	State Endowment	Environmental Reclamation	Crime Victim Reparation	Universal Telephone Services
REVENUES				
Taxes:				
Sales and Use Tax	$ —	$ —	$ —	$ —
Other Taxes	—	—	—	—
Total Taxes	0	0	0	0
Other Revenues:				
Federal Contracts and Grants	—	—	3,081	—
Charges for Services	—	2,627	7,282	3,776
Intergovernmental	—	—	—	—
Investment Income	4,196	201	31	—
Miscellaneous and Other	15,277	5	—	—
Total Revenues	19,473	2,833	10,394	3,776
EXPENDITURES				
Current:				
General Government	—	—	5,963	—
Human Services and Youth Corrections	—	—	—	—
Corrections, Adult	—	—	—	—
Public Safety	—	—	—	—
Health and Environmental Quality	—	3,864	—	—
Higher Education – Colleges and Universities	—	—	—	—
Employment and Family Services	—	—	—	—
Natural Resources	—	—	—	—
Community and Culture	—	—	—	—
Business, Labor, and Agriculture	—	566	—	6,374
Public Education	—	—	—	—
Transportation	—	—	—	—
Capital Outlay	—	—	—	—
Debt Service:				
Principal Retirement	—	—	—	—
Interest and Other Charges	—	—	—	—
Total Expenditures	0	4,430	5,963	6,374
Excess Revenues Over (Under) Expenditures	19,473	(1,597)	4,431	(2,598)
OTHER FINANCING SOURCES (USES)				
General Obligation Bonds Issued	—	—	—	—
Revenue Bonds Issued	—	—	—	—
Premium on Bonds Issued	—	—	—	—
Transfers In	581	—	—	—
Transfers Out	—	(3,716)	(3,716)	(950)
Total Other Financing Sources (Uses)	581	(3,716)	(3,716)	(950)
Net Change in Fund Balances	20,054	(5,313)	715	(3,548)
Fund Balances – Beginning	79,480	27,656	4,495	8,008
Adjustment to Beginning Fund Balances	7,193	—	—	—
Fund Balances – Beginning as Adjusted	86,673	27,656	4,495	8,008
Fund Balances – Ending	$ 106,727	$ 22,343	$ 5,210	$ 4,460

Special Revenue				Capital Projects	
Consumer Education	Rural Development	State Capitol	Miscellaneous Special Revenue	General Government	State Building Ownership Authority
$ —	$ —	$ —	$ 3,808	$ —	$ —
—	7,161	—	—	—	—
0	7,161	0	3,808	0	0
—	—	—	3,035	—	—
6,019	—	539	1,062	—	—
—	—	—	—	28,659	—
29	318	11	482	1,229	417
—	—	44	3,162	916	9
6,048	7,479	594	11,549	30,804	426
—	—	427	6,947	12,180	—
—	—	—	402	1,189	—
—	—	—	26	3,150	—
—	—	—	2,517	2,900	—
—	—	—	10	1,744	—
—	—	—	—	18,397	—
—	—	—	2	267	—
—	—	—	—	2,701	—
—	6,262	—	1,016	82	—
2,621	—	—	13	21	—
—	—	—	32	55	—
—	—	—	1	365	—
—	—	—	—	217,249	18,250
—	—	—	—	—	—
—	—	—	—	—	—
2,621	6,262	427	10,966	260,300	18,250
3,427	1,217	167	583	(229,496)	(17,824)
—	—	—	—	126,780	—
—	—	—	—	—	90,000
—	—	—	—	9,188	382
—	—	—	80	50,964	—
(2,534)	—	—	(415)	(5,073)	(429)
(2,534)	0	0	(335)	181,859	89,953
893	1,217	167	248	(47,637)	72,129
2,817	38,203	1,282	13,278	209,967	(1,281)
—	—	—	(3,264)	—	—
2,817	38,203	1,282	10,014	209,967	(1,281)
$ 3,710	$ 39,420	$ 1,449	$ 10,262	$ 162,330	$ 70,848

Continues

Combining Statement Of Revenues, Expenditures, And Changes In Fund Balances Nonmajor Governmental Funds

Continued

For the Fiscal Year Ended June 30, 2010 (Expressed in Thousands)

	Debt Service		Total
	General Government	State Building Ownership Authority	Nonmajor Governmental Funds
REVENUES			
Taxes:			
Sales and Use Tax	$ —	$ —	$ 3,808
Other Taxes	—	—	7,161
Total Taxes	0	0	10,969
Other Revenues:			
Federal Contracts and Grants	5,844	1,194	13,154
Charges for Services	—	—	21,305
Intergovernmental	—	—	28,659
Investment Income	24	82	7,020
Miscellaneous and Other	—	20,725	40,138
Total Revenues	5,868	22,001	121,245
EXPENDITURES			
Current:			
General Government	—	—	25,517
Human Services and Youth Corrections	—	—	1,591
Corrections, Adult	—	—	3,176
Public Safety	—	—	5,417
Health and Environmental Quality	—	—	5,618
Higher Education – Colleges and Universities	—	—	18,397
Employment and Family Services	—	—	269
Natural Resources	—	—	2,701
Community and Culture	—	—	7,360
Business, Labor, and Agriculture	—	—	9,595
Public Education	—	—	87
Transportation	—	—	366
Capital Outlay	—	—	235,499
Debt Service:			
Principal Retirement	175,490	13,551	189,041
Interest and Other Charges	101,665	12,211	113,876
Total Expenditures	277,155	25,762	618,510
Excess Revenues Over (Under) Expenditures	(271,287)	(3,761)	(497,265)
OTHER FINANCING SOURCES (USES)			
General Obligation Bonds Issued	—	—	126,780
Revenue Bonds Issued	—	11,595	101,595
Premium on Bonds Issued	5,485	1,288	16,343
Transfers In	265,809	652	318,086
Transfers Out	(369)	—	(17,202)
Total Other Financing Sources (Uses)	270,925	13,535	545,602
Net Change in Fund Balances	(362)	9,774	48,337
Fund Balances – Beginning	5,210	5,770	394,885
Adjustment to Beginning Fund Balances	—	—	3,929
Fund Balances – Beginning as Adjusted	5,210	5,770	398,814
Fund Balances – Ending	$ 4,848	$ 15,544	$ 447,151

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Detail Schedule of Expenditures
Budget and Actual Comparison
General Fund

For the Fiscal Year Ended June 30, 2010 (Expressed in Thousands)

Line Item #	Appropriation Line Item Description	Source of Funding: State Funds	Source of Funding: Federal Funds	Source of Funding: Restricted and Other Funds	Final Budget
GENERAL GOVERNMENT					
Legislature					
237	Senate	$ 2,905	$ —	$ —	$ 2,905
238	House	4,748	—	—	4,748
241	Printing	620	—	185	805
242	Research and General Counsel	8,031	—	—	8,031
243	Tax Review Commission	51	—	—	51
244	Constitutional Revision Commission	56	—	—	56
240	Fiscal Analyst	3,804	—	—	3,804
239	Auditor General	3,697	—	—	3,697
	Total Legislature	23,912	0	185	24,097
Elected Officials					
6	State Treasurer	$ 2,841	$ —	$ 363	$ 3,204
1	GOV – Administrative Office	5,919	3	616	6,538
3	GOV – Planning and Budget	5,030	8,000	128	13,158
—	GOV – Lt. Governor Character Education	93	—	—	93
4	GOV – Criminal and Juvenile Justice	9,710	12,572	81	22,363
2	GOV – Emergency and Contingency Fund	100	—	—	100
—	GOV – LaRay McAllister Program	3,989	—	—	3,989
87	GOV – Pete Suazo Athletic Commission	166	—	36	202
84	GOV – Economic Development Administration	3,551	—	—	3,551
85	GOV – Office of Tourism	17,512	—	173	17,685
86	GOV – Business Development	12,504	300	—	12,804
—	GOV – Industrial Assistance Fund	3,156	—	—	3,156
88	U STAR	22,388	15,884	10	38,282
7	Attorney General	26,560	1,872	19,445	47,877
8	AG – Contract Attorneys	77	—	598	675
10	AG – Prosecution Council	625	—	272	897
11	AG – Domestic Violence	78	—	—	78
9	AG – Children's Justice Centers	3,122	168	151	3,441
5	State Auditor	3,597	—	1,527	5,124
	Total Elected Officials	121,018	38,799	23,400	183,217
Government Operations					
31	Capitol Preservation Board	$ 3,620	$ —	$ —	$ 3,620
32	Department of Administrative Services	18,531	—	2,089	20,620
38	DAS – Post Conviction Indigent Defense Fund	228	—	—	228
37	DAS – Finance Mandated	24,866	—	—	24,866
39	DAS – Judicial Conduct Commission	322	—	—	322
71	Tax Commission – Administration	63,318	490	12,735	76,543
72	TAX – License Plates Production	2,792	—	1,878	4,670
73	TAX – Liquor Profit Distribution	5,623	—	—	5,623
—	DAS – Rural Health Care	555	—	—	555
45	Human Resource Management	3,525	—	143	3,668
47	Career Service Review Board	241	—	—	241
48	DTS Chief Information Officer	514	—	142	656

Actual Expenditures	Lapse to Unrestricted	Lapse to Restricted and Other	Nonlapse or (Deficit) Carry Forward	Line Item #
$ 2,029	$ —	$ —	$ 876	237
3,272	—	—	1,476	238
707	—	—	98	241
6,988	—	—	1,043	242
48	—	—	3	243
53	—	—	3	244
2,411	—	—	1,393	240
3,100	—	—	597	239
18,608	0	0	5,489	
$ 2,363	$ 196	$ 200	$ 445	6
4,835	—	—	1,703	1
11,876	—	—	1,282	3
75	18	—	—	—
19,141	—	637	2,585	4
—	—	—	100	2
1,463	—	—	2,526	—
181	—	—	21	87
3,252	81	—	218	84
12,229	55	—	5,401	85
10,070	99	—	2,635	86
3,156	—	—	—	—
21,537	—	—	16,745	88
45,054	—	2	2,821	7
612	—	—	63	8
798	—	—	99	10
78	—	—	—	11
3,014	—	—	427	9
4,896	—	—	228	5
144,630	449	839	37,299	
$ 3,620	$ —	$ —	$ —	31
18,924	—	13	1,683	32
113	—	—	115	38
24,187	—	679	—	37
222	22	—	78	39
70,915	—	593	5,035	71
1,805	—	—	2,865	72
5,623	—	—	—	73
471	—	84	—	—
2,909	299	—	460	45
217	9	—	15	47
627	—	—	29	48

Continues

Detail Schedule of Expenditures
Budget and Actual Comparison
General Fund

Continued

For the Fiscal Year Ended June 30, 2010 (Expressed in Thousands)

Line Item #	Appropriation Line Item Description	Source of Funding: State Funds	Source of Funding: Federal Funds	Source of Funding: Restricted and Other Funds	Final Budget
GENERAL GOVERNMENT (Continued)					
49	DTS Automated Geographic Reference Center	2,187	805	759	3,751
	Total Government Operations	126,322	1,295	17,746	145,363
	Total General Government	$ 271,252	$ 40,094	$ 41,331	$ 352,677
HUMAN SERVICES					
104	Department of Human Services	$ 7,976	$ 6,705	$ 1,457	$ 16,138
105	Substance Abuse and Mental Health	87,624	23,997	18,804	130,425
106	Services for People with Disabilities	38,975	1,889	162,952	203,816
107	Recovery Services	13,201	29,680	5,855	48,736
108	Child and Family Services	99,666	48,358	21,389	169,413
18	Juvenile Justice Services	81,006	2,069	19,039	102,114
109	Aging and Adult Services	12,461	11,125	(180)	23,406
	Total Human Services	$ 340,909	$ 123,823	$ 229,316	$ 694,048
CORRECTIONS					
Department of Corrections					
12	Corrections – Programs and Operations	$ 189,748	$ 1,072	$ 4,743	$ 195,563
13	DOC Medical Services	22,864	—	419	23,283
15	Jail Contracting	21,540	11	—	21,551
	Total Department of Corrections	234,152	1,083	5,162	240,397
Board of Pardons and Parole					
17	Board of Pardons and Parole	$ 3,786	$ —	$ 1	$ 3,787
	Total Board of Pardons and Parole	3,786	0	1	3,787
	Total Corrections	$ 237,938	$ 1,083	$ 5,163	$ 244,184
PUBLIC SAFETY					
Department of Public Safety					
24	Programs and Operations	$ 91,473	$ 1,260	$ 19,212	$ 111,945
25	Emergency Services and Homeland Security	2,449	23,683	316	26,448
26	Peace Officer's Standards and Training	3,539	—	34	3,573
27	Liquor Law Enforcement	2,367	—	—	2,367
28	Driver License	39,118	315	61	39,494
29	Highway Safety	941	5,396	264	6,601
	Total Department of Public Safety	139,887	30,654	19,887	190,428
Utah National Guard					
219	Utah National Guard Administration	$ 5,603	$ 34,587	$ (73)	$ 40,117
	Total Utah National Guard	5,603	34,587	(73)	40,117
Department of Veteran's Affairs					
220	Veteran's Affairs	$ 1,322	$ 162	$ 201	$ 1,685
	Total Department of Veteran's Affairs	1,322	162	201	1,685
	Total Public Safety	$ 146,812	$ 65,403	$ 20,015	$ 232,230

Actual Expenditures	Lapse to Unrestricted	Lapse to Restricted and Other	Nonlapse or (Deficit) Carry Forward	Line Item #
3,051	—	36	664	49
132,684	330	1,405	10,944	
$ 295,922	$ 779	$ 2,244	$ 53,732	
$ 15,531	$ 607	$ —	$ —	104
128,467	1,810	33	115	105
203,799	—	—	17	106
48,735	1	—	—	107
157,246	7,439	964	3,764	108
100,006	608	—	1,500	18
23,136	270	—	—	109
$ 676,920	$ 10,735	$ 997	$ 5,396	
$ 186,301	$ —	$ 1,107	$ 8,155	12
22,646	—	—	637	13
20,098	—	—	1,453	15
229,045	0	1,107	10,245	
$ 3,703	$ —	$ —	$ 84	17
3,703	0	0	84	
$ 232,748	$ 0	$ 1,107	$ 10,329	
$ 90,645	$ 1,948	$ 1,460	$ 17,892	24
25,032	—	1,416	—	25
3,368	—	5	200	26
1,687	—	—	680	27
27,272	—	1,684	10,538	28
6,402	—	—	199	29
154,406	1,948	4,565	29,509	
$ 40,071	$ —	$ —	$ 46	219
40,071	0	0	46	
$ 1,679	$ —	$ —	$ 6	220
1,679	0	0	6	
$ 196,156	$ 1,948	$ 4,565	$ 29,561	

Continues

Detail Schedule of Expenditures
Budget and Actual Comparison
General Fund

Continued

For the Fiscal Year Ended June 30, 2010 (Expressed in Thousands)

Line Item #	Appropriation Line Item Description	Source of Funding: State Funds	Source of Funding: Federal Funds	Source of Funding: Restricted and Other Funds	Final Budget
STATE COURTS					
19	Judicial Council	$ 99,032	$ 490	$ 3,345	$ 102,867
20	Grand Jury	1	—	—	1
21	Contracts and Leases	19,432	—	11,396	30,828
22	Jury and Witness Fees	1,524	—	12	1,536
23	Guardian Ad Litem	5,908	—	593	6,501
	Total State Courts	$ 125,897	$ 490	$ 15,346	$ 141,733
HEALTH and ENVIRONMENTAL QUALITY					
93	Department of Health	$ 7,535	$ 24,706	$ 3,080	$ 35,321
94	Health System Improvements	5,470	3,760	6,372	15,602
96	Epidemiology and Laboratory Services	5,886	8,665	9,948	24,499
97	Community and Family Health Services	22,452	72,694	20,891	116,037
98	Health Care Financing	5,095	54,371	41,333	100,799
99	Medical Manditory Services	193,402	774,378	13,726	981,506
100	Medicaid Optional Services	69,897	582,534	168,918	821,349
102	Local Health Department	2,310	—	—	2,310
101	Children's Health Insurance Program	16,526	60,048	2,334	78,908
95	Workforce Assistance	623	42	—	665
—	Commodities	—	25,523	—	25,523
221	Environmental Quality	22,723	20,382	10,087	53,192
	Total Health and Environmental Quality	$ 351,919	$ 1,627,103	$ 276,689	$ 2,255,711
HIGHER EDUCATION					
151	Board of Regents	$ 2,804	$ 911	$ —	$ 3,715
—	REG - Student Support	1,937	—	—	1,937
154	REG – Economic Development	446	—	—	446
152	REG – Student Assistance	13,423	1,031	—	14,454
—	REG – Articulation Support	264	—	—	264
160	REG – Technology	8,002	—	—	8,002
—	REG – Cluster Acceleration Partnership	—	—	900	900
111	U of U – Education and General	194,099	15,882	158,356	368,337
112	U of U – Educationally Disadvantaged	711	—	—	711
113	U of U – School of Medicine	21,606	—	13,879	35,485
114	U of U – University Hospital	4,754	—	—	4,754
115	U of U – Regional Dental Education	551	—	245	796
119	U of U – Tele Health Network	475	—	—	475
116	U of U – Public Service	1,793	—	—	1,793
117	U of U – Statewide TV Administration	2,501	—	—	2,501

Actual Expenditures	Lapse to Unrestricted	Lapse to Restricted and Other	Nonlapse or (Deficit) Carry Forward	Line Item #
$ 97,692	$ 1,996	$ 1,171	$ 2,008	19
1	—	—	—	20
30,480	—	—	348	21
2,131	—	—	(595)	22
6,038	—	—	463	23
$ 136,342	$ 1,996	$ 1,171	$ 2,224	
$ 35,135	$ 81	$ 105	$ —	93
14,313	113	—	1,176	94
24,177	—	101	221	96
115,130	73	334	500	97
100,307	—	—	492	98
976,642	—	1,156	3,708	99
807,236	—	124	13,989	100
2,310	—	—	—	102
77,002	—	1,906	—	101
325	—	—	340	95
25,523	—	—	—	—
49,445	—	3,585	162	221
$ 2,227,545	$ 267	$ 7,311	$ 20,588	
$ 3,715	$ —	$ —	$ —	151
1,937	—	—	—	—
446	—	—	—	154
14,454	—	—	—	152
264	—	—	—	—
8,002	—	—	—	160
900	—	—	—	—
368,337	—	—	—	111
711	—	—	—	112
35,485	—	—	—	113
4,754	—	—	—	114
796	—	—	—	115
475	—	—	—	119
1,793	—	—	—	116
2,501	—	—	—	117

Continues

Detail Schedule of Expenditures
Budget and Actual Comparison
General Fund

Continued

For the Fiscal Year Ended June 30, 2010 (Expressed in Thousands)

Line Item #	Appropriation Line Item Description	Source of Funding: State Funds	Source of Funding: Federal Funds	Source of Funding: Restricted and Other Funds	Final Budget
HIGHER EDUCATION (Continued)					
—	U of U – Occupational Health	150	—	—	150
118	U of U – Poison Control Center	—	—	2,365	2,365
121	USU – Education and General	97,635	9,843	59,779	167,257
122	USU – Educationally Disadvantaged	244	—	—	244
127	USU – Water Research Laboratory	4,832	—	—	4,832
128	USU – Agricultural Experiment Station	12,423	3,732	—	16,155
129	USU – Cooperative Extension Service	12,419	2,270	—	14,689
123	USU – Uintah Basin CEC	4,100	—	1,863	5,963
124	USU – Southeastern Utah CEC	676	—	669	1,345
125	USU – Brigham City CEC	3,464	—	12,896	16,360
126	USU – Tooele CEC	1,822	—	5,967	7,789
130	Weber – Education and General	59,489	4,219	48,099	111,807
131	Weber – Educationally Disadvantaged	371	—	—	371
132	SUU – Education and General	28,210	2,051	26,157	56,418
133	SUU – Educationally Disadvantaged	98	—	—	98
134	SUU – Shakespeare Festival	24	—	—	24
135	SUU – Rural Development	105	—	—	105
138	Snow College – Education and General	17,205	1,473	6,835	25,513
139	Snow College – Educationally Disadvantaged	32	—	—	32
140	Snow College Applied Technology	1,264	—	—	1,264
141	Dixie – Education and General	19,686	1,468	16,676	37,830
142	Dixie – Educationally Disadvantaged	28	—	—	28
143	Dixie – Zion Park Amphitheatre	56	—	—	56
144	CEU – Education and General	12,518	1,184	2,957	16,659
145	CEU – Educationally Disadvantaged	114	—	—	114
146	CEU – Prehistoric Museum	281	—	—	281
147	CEU – San Juan Center	2,374	—	1,035	3,409
136	UVU – Education and General	46,177	14,178	77,999	138,354
137	UVU – Educationally Disadvantaged	158	—	—	158
148	SLCC – Education and General	53,721	4,049	52,204	109,974
149	SLCC – Educationally Disadvantaged	178	—	—	178
150	SLCC – Skill Center	6,235	282	1,723	8,240
163	Utah College of Applied Technology	5,056	424	—	5,480
164	UCAT Bridgerland	8,456	614	1,308	10,378
165	UCAT Davis	8,866	601	1,969	11,436
168	UCAT Ogden/Weber	9,531	715	1,958	12,204
171	UCAT Uintah Basin	4,652	338	508	5,498
167	UCAT Mountainlands	4,318	334	714	5,366
170	UCAT Southwest	2,130	169	161	2,460
166	UCAT Dixie	1,936	143	210	2,289
169	UCAT Tooele	1,042	—	115	1,157
172	Utah Education Network	18,718	—	—	18,718
173	Medical Education Council	1,261	—	3,073	4,334
	Total Higher Education	$ 705,421	$ 65,911	$ 500,620	$ 1,271,952

Actual Expenditures	Lapse to Unrestricted	Lapse to Restricted and Other	Nonlapse or (Deficit) Carry Forward	Line Item #
150	—	—	—	—
2,365	—	—	—	118
167,257	—	—	—	121
244	—	—	—	122
4,822	—	10	—	127
16,155	—	—	—	128
14,689	—	—	—	129
5,963	—	—	—	123
1,345	—	—	—	124
16,360	—	—	—	125
7,789	—	—	—	126
111,807	—	—	—	130
371	—	—	—	131
56,418	—	—	—	132
98	—	—	—	133
24	—	—	—	134
105	—	—	—	135
25,513	—	—	—	138
32	—	—	—	139
1,264	—	—	—	140
37,830	—	—	—	141
28	—	—	—	142
56	—	—	—	143
16,659	—	—	—	144
114	—	—	—	145
281	—	—	—	146
3,409	—	—	—	147
138,354	—	—	—	136
158	—	—	—	137
109,974	—	—	—	148
178	—	—	—	149
8,240	—	—	—	150
5,480	—	—	—	163
10,378	—	—	—	164
11,436	—	—	—	165
12,204	—	—	—	168
5,498	—	—	—	171
5,366	—	—	—	167
2,460	—	—	—	170
2,289	—	—	—	166
1,157	—	—	—	169
18,718	—	—	—	172
3,648	—	—	686	173
$ 1,271,256	$ 0	$ 10	$ 686	

Continues

Detail Schedule of Expenditures
Budget and Actual Comparison
General Fund

Continued

For the Fiscal Year Ended June 30, 2010 (Expressed in Thousands)

Line Item #	Appropriation Line Item Description	Source of Funding: State Funds	Source of Funding: Federal Funds	Source of Funding: Restricted and Other Funds	Final Budget
WORKFORCE SERVICES					
—	Food Stamps – EBT Issuances	$ —	$ 349,759	$ —	$ 349,759
54	Department of Workforce Services	72,692	240,722	30,856	344,270
	Total Workforce Services	$ 72,692	$ 590,481	$ 30,856	$ 694,029
NATURAL RESOURCES					
174	Department of Natural Resources	$ 3,307	$ —	$ —	$ 3,307
176	Rent, Utilities, and Fixtures	1,631	—	—	1,631
178	Forestry, Fire, and State Lands	10,151	7,043	7,120	24,314
179	Oil, Gas, and Mining	6,156	4,309	155	10,620
180	Wildlife Resources	37,965	10,972	289	49,226
175	Species Protection	1,863	—	2,450	4,313
177	Watershed Development	2,107	—	500	2,607
183	Contributed Research	—	—	1,424	1,424
184	Cooperative Environmental Studies	—	8,412	8,594	17,006
186	Parks and Recreation	29,745	1,588	568	31,901
187	Parks and Recreation – Capital Development	8,107	1,385	684	10,176
188	Utah Geological Survey	8,698	3,318	903	12,919
189	Water Resources	5,573	—	150	5,723
185	Wildlife Resources – Capital Development	2,705	1,128	—	3,833
191	Water Rights	7,246	50	1,345	8,641
192	Public Lands Policy Office	3,681	—	—	3,681
	Total Natural Resources	$ 128,935	$ 38,205	$ 24,182	$ 191,322
COMMUNITY AND CULTURE					
74	Community and Culture	$ 5,191	$ —	$ —	$ 5,191
80	Indian Affairs	407	—	23	430
76	State History	2,086	717	100	2,903
75	Historical Society	212	—	80	292
77	Fine Arts	4,124	920	1,399	6,443
78	Museum Services	313	—	—	313
79	State Library	4,644	1,341	2,066	8,051
81	Community Development	8,058	85,825	1,687	95,570
82	Community Development Capital	53,949	—	—	53,949
83	Zoos	1,019	—	—	1,019
—	Housing Loans	71	—	—	71
	Total Community and Culture	$ 80,074	$ 88,803	$ 5,355	$ 174,232

Actual Expenditures	Lapse to Unrestricted	Lapse to Restricted and Other	Nonlapse or (Deficit) Carry Forward	Line Item #
$ 349,759	$ —	$ —	$ —	—
336,804	4,851	2,568	47	54
$ 686,563	$ 4,851	$ 2,568	$ 47	
$ 3,087	$ —	$ —	$ 220	174
1,631	—	—	—	176
21,271	—	100	2,943	178
8,780	—	546	1,294	179
46,415	—	2,811	—	180
4,133	1	179	—	175
1,920	—	—	687	177
1,424	—	—	—	183
17,006	—	—	—	184
30,104	—	1,375	422	186
3,755	—	—	6,421	187
10,024	—	1,319	1,576	188
5,499	—	224	—	189
1,398	—	1,635	800	185
8,345	—	—	296	191
1,588	—	1,693	400	192
$ 166,380	$ 1	$ 9,882	$ 15,059	
$ 4,434	$ 2	$ —	$ 755	74
389	—	—	41	80
2,903	—	—	—	76
110	—	—	182	75
4,678	—	—	1,765	77
313	—	—	—	78
7,816	—	—	235	79
95,553	3	9	5	81
53,949	—	—	—	82
1,019	—	—	—	83
71	—	—	—	—
$ 171,235	$ 5	$ 9	$ 2,983	

Continues

Detail Schedule of Expenditures
Budget and Actual Comparison
General Fund

Continued

For the Fiscal Year Ended June 30, 2010 (Expressed in Thousands)

Line Item #	Appropriation Line Item Description	Source of Funding: State Funds	Source of Funding: Federal Funds	Source of Funding: Restricted and Other Funds	Final Budget
BUSINESS, LABOR, and AGRICULTURE					
194	Department of Agriculture and Food	$ 11,426	$ 5,758	$ 4,853	$ 22,037
195	AGR – Building Operations	305	—	—	305
196	AGR – Utah State Fair	739	—	—	739
197	AGR – Predatory Animal Control	1,468	—	457	1,925
—	AGR – Invasive Species Mitigation	1,101	—	—	1,101
—	AGR – Rangeland Improvement	4,046	—	—	4,046
198	AGR – Resource Conservation	1,661	—	—	1,661
57	Labor Commission	8,891	2,883	19	11,793
58	Department of Commerce	23,519	294	795	24,608
59	COM/Public Utilities – Professional Services	1,392	—	—	1,392
60	COM/Consumer Services – Professional Services	2,238	—	—	2,238
61	Financial Institutions	5,875	—	—	5,875
62	Insurance Department	6,602	—	2,831	9,433
63	Comprehensive Health Insurance Pool	8,500	—	—	8,500
64	Bail Bond Program	24	—	—	24
65	Title Insurance Program	18	—	70	88
66	Public Service Commission	1,918	414	150	2,482
68	PSC – Speech and Hearing Impaired	1,635	—	1,147	2,782
	Total Business, Labor, and Agriculture	$ 81,358	$ 9,349	$ 10,322	$ 101,029
TOTAL GENERAL FUND					
	Total Expenditures	$ 2,543,207	$ 2,650,745	$ 1,159,195	$ 6,353,147

Actual Expenditures	Lapse to Unrestricted	Lapse to Restricted and Other	Nonlapse or (Deficit) Carry Forward	Line Item #
$ 19,903	$ 444	$ 93	$ 1,597	194
305	—	—	—	195
739	—	—	—	196
1,359	86	330	150	197
717	—	4	380	—
1,366	—	1,334	1,346	—
1,616	—	2	43	198
11,242	5	546	—	57
21,790	—	620	2,198	58
535	—	—	857	59
581	—	—	1,657	60
5,734	—	141	—	61
8,556	—	594	283	62
8,500	—	—	—	63
22	—	2	—	64
88	—	—	—	65
2,482	—	—	—	66
1,668	—	—	1,114	68
$ 87,203	$ 535	$ 3,666	$ 9,625	
$ 6,148,270	$ 21,117	$ 33,530	$ 150,230	

Detail Schedule of Expenditures—Budget and Actual Comparison
Education Fund, Transportation Fund, Transportation Investment Fund, and Debt Service Funds

For the Fiscal Year Ended June 30, 2010 (Expressed in Thousands)

Line Item #	Appropriation Line Item Description	Source of Funding: State Funds	Source of Funding: Federal Funds	Source of Funding: Restricted and Other Funds	Final Budget
EDUCATION FUND					
Office of Education					
208	State Office of Education	$ 38,905	$ 256,414	$ 7,351	$ 302,670
55	State Office of Rehabilitation	17,881	46,182	1,100	65,163
—	Minimum School Program	2,286,784	112,793	88	2,399,665
212	Child Nutrition	136	124,838	27,913	152,887
213	Fine Arts Outreach	2,703	—	—	2,703
214	Educational Contracts	3,083	—	—	3,083
210	Charter School Board	564	4,462	—	5,026
215	Science Outreach	1,655	—	—	1,655
211	Educator Licensing	1,594	—	—	1,594
209	Initiative Programs	8,174	—	—	8,174
—	Commodities	—	16,315	—	16,315
218	Indirect Cost Pool	176	—	4,368	4,544
—	Teacher Salary Supplement	3,718	—	—	3,718
	Total Office of Education	2,365,373	561,004	40,820	2,967,197
Schools for the Deaf and the Blind					
216	Schools for the Deaf and the Blind	$ 21,264	$ 170	$ 6,498	$ 27,932
217	Institutional Council	—	—	538	538
	Total Schools for the Deaf and the Blind	21,264	170	7,036	28,470
	Total Education Fund	$ 2,386,637	$ 561,174	$ 47,856	$ 2,995,667
TRANSPORTATION FUND					
224	Support Services	$ 27,708	$ 1,451	$ —	$ 29,159
225	Engineering Services	16,380	17,949	1,762	36,091
226	Maintenance Management	127,494	8,590	2,007	138,091
227	Construction Management	224,137	390,366	115,508	730,011
228	Region Management	21,819	3,227	1,314	26,360
229	Equipment Management	253	—	26,483	26,736
230	Aeronautics	7,282	236	40,158	47,676
231	B and C Roads	119,866	—	—	119,866
232	Safe Sidewalk Construction	579	—	—	579
233	Mineral Lease	51,729	—	—	51,729
—	Corridor Preservation	14,759	—	—	14,759
—	Tollway	764	—	—	764
—	Counties of the 1st Class	32,700	—	—	32,700
—	Nonappropriated	—	—	2,399	2,399
	Total Transportation Fund	$ 645,470	$ 421,819	$ 189,631	$ 1,256,920
TRANSPORTATION INVESTMENT FUND					
234	Centennial Highway Program	$ 470,215	$ —	$ (268)	$ 469,947
235	Critical Highway Needs	355,352	—	—	355,352
	Total Transportation Investment Fund	$ 825,567	$ 0	$ (268)	$ 825,299
DEBT SERVICE FUNDS					
—	General Government	$ 267,134	$ 5,844	$ 9,025	$ 282,003
—	State Building Ownership Authority	5,993	1,194	34,119	41,306
	Total Debt Service Funds	$ 273,127	$ 7,038	$ 43,144	$ 323,309

Actual Expenditures	Lapse to Unrestricted	Lapse to Restricted and Other	Nonlapse or (Deficit) Carry Forward	Line Item #
$ 290,299	$ —	$ 10	$ 12,361	208
65,163	—	—	—	55
2,356,480	—	101	43,084	—
152,878	—	—	9	212
2,703	—	—	—	213
3,083	—	—	—	214
5,026	—	—	—	210
1,608	—	—	47	215
1,594	—	—	—	211
7,263	—	—	911	209
16,315	—	—	—	—
4,544	—	—	—	218
3,718	—	—	—	—
2,910,674	0	111	56,412	
$ 27,932	$ —	$ —	$ —	216
538	—	—	—	217
28,470	0	0	0	
$ 2,939,144	$ 0	$ 111	$ 56,412	
$ 27,875	$ 884	$ —	$ 400	224
34,962	929	—	200	225
136,243	—	—	1,848	226
730,011	—	—	—	227
25,232	1,128	—	—	228
26,588	148	—	—	229
46,006	—	1,670	—	230
118,594	1,272	—	—	231
171	—	—	408	232
51,729	—	—	—	233
14,759	—	—	—	—
764	—	—	—	—
32,700	—	—	—	—
864	1,535	—	—	—
$ 1,246,498	$ 5,896	$ 1,670	$ 2,856	
$ 416,368	$ 53,579	$ —	$ —	234
355,352	—	—	—	235
$ 771,720	$ 53,579	$ 0	$ 0	
$ 277,155	$ —	$ —	$ 4,848	—
25,762	—	—	15,544	—
$ 302,917	$ 0	$ 0	$ 20,392	

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Nonmajor Enterprise Funds

Housing Loan Programs
These programs provide loans or grants to low income or special needs individuals for construction, rehabilitation, or purchase of single or multi-family housing. Funds are provided from federal funds, loan repayments, appropriations, and interest earnings.

Agriculture Loan Fund
This fund is comprised of two separate revolving loan programs: the Agriculture Resource Development Loan Fund and the Rural Rehabilitation Fund. Both programs issue farm loans for soil and water conservation projects and the rehabilitation of rural areas within the State.

Energy Efficiency Fund
This fund provides revolving loans to assist in the conversion of government and private fleet vehicles to clean fuel and for energy efficiency projects in local school districts and state facilities. Funds are provided from public and private contributions, appropriations, and interest earnings on loans and invested funds.

Petroleum Storage Tank Loan Fund
This fund was created to provide revolving loan capital to support small businesses, increase the availability of gasoline in rural areas, and reduce the threat of a petroleum release. Funds are provided from appropriations and interest earnings on loans and invested funds.

Transportation Infrastructure Loan Fund
This fund was created as a revolving loan fund to provide infrastructure assistance to local governments to expedite construction projects. The fund was capitalized with federal grants and state matching appropriations.

Alcoholic Beverage Control
The Alcoholic Beverage Control Commission was established to conduct, license, and regulate the sale of alcoholic beverages. Funding is provided through the sale of products. The net profit from the fund is transferred to the State's General Fund and is used for general government purposes.

Utah Correctional Industries (UCI)
UCI was established to provide work training opportunities for inmates of the Utah State Prison. UCI manufactures and sells such items as license plates, furniture, highway signs, dairy and meat products, and provides printing and other miscellaneous products and services. Funding comes from charges for products and services.

State Trust Lands Administration
This agency manages the assets of the Trust Lands permanent fund. Its objective is to maximize the growth of principal and income production for the beneficiaries.

Utah Dairy Commission
The purpose of the Commission is to promote the use of dairy products. Its operations are comprised of promotion, advertising, research, and nutritional education regarding dairy products. Funding consists primarily of fees from milk producers.

Combining Statement Of Net Assets
Nonmajor Enterprise Funds

June 30, 2010 (Expressed in Thousands)

	Housing Loan Programs	Agriculture Loan Fund	Energy Efficiency Fund	Petroleum Storage Tank Loan Fund
ASSETS				
Current Assets:				
Cash and Cash Equivalents	$ 8,169	$ 7,581	$ 5,277	$ 5,911
Receivables:				
Accounts, net	47	—	—	—
Accrued Interest	841	670	1	—
Notes/Loans/Mortgages, net	4,407	5,885	55	18
Due From Other Funds	6	—	—	—
Prepaid Items	—	—	—	—
Inventories	—	—	—	—
Total Current Assets	13,470	14,136	5,333	5,929
Noncurrent Assets:				
Investments	767	—	—	—
Accrued Interest Receivable	722	—	—	—
Notes/Loans/Mortgages Receivables, net	81,960	35,843	477	46
Capital Assets:				
Land	—	—	—	—
Infrastructure	—	—	—	—
Buildings and Improvements	—	—	—	—
Machinery and Equipment	—	20	—	—
Intangible Assets–Software	—	—	—	—
Construction in Progress	—	—	—	—
Less Accumulated Depreciation	—	(20)	—	—
Total Capital Assets	0	0	0	0
Total Noncurrent Assets	83,449	35,843	477	46
Total Assets	96,919	49,979	5,810	5,975
LIABILITIES				
Current Liabilities:				
Accounts Payable and Accrued Liabilities	148	22	—	—
Deposits	97	(2)	—	—
Due To Other Funds	106	12	—	—
Due To Component Units	—	—	—	—
Unearned Revenue	—	—	—	—
Revenue Bonds Payable	—	—	—	—
Total Current Liabilities	351	32	0	0
Noncurrent Liabilities:				
Revenue Bonds Payable	—	—	—	—
Total Noncurrent Liabilities	0	0	0	0
Total Liabilities	351	32	0	0
NET ASSETS				
Invested in Capital Assets, Net of Related Debt	—	—	—	—
Restricted for:				
Loan Programs	58,705	4,114	—	—
Unrestricted	37,863	45,833	5,810	5,975
Total Net Assets	$ 96,568	$ 49,947	$ 5,810	$ 5,975

Transportation Infrastructure Loan Fund	Alcoholic Beverage Control	Utah Correctional Industries	State Trust Lands Administration	Utah Dairy Commission	Total Nonmajor Enterprise Funds
$ 811	$ 133	$ —	$ 3,780	$ 610	$ 32,272
—	3,357	1,148	11,923	203	16,678
—	—	—	—	—	1,512
468	—	—	—	—	10,833
—	35,795	209	32	—	36,042
—	—	—	—	3	3
—	29,910	1,455	—	26	31,391
1,279	69,195	2,812	15,735	842	128,731
—	—	—	—	186	953
—	—	—	—	—	722
2,559	—	—	—	—	120,885
—	21,278	—	263	32	21,573
—	—	304	—	—	304
—	52,558	3,731	233	129	56,651
—	7,997	3,291	1,105	50	12,463
—	172	57	—	—	229
—	5,016	662	—	—	5,678
—	(18,507)	(3,500)	(1,075)	(144)	(23,246)
0	68,514	4,545	526	67	73,652
2,559	68,514	4,545	526	253	196,212
3,838	137,709	7,357	16,261	1,095	324,943
—	9,699	1,035	1,253	21	12,178
—	—	—	—	—	95
—	18,580	329	8,356	—	27,383
—	—	—	1	—	1
—	13	—	3,720	—	3,733
—	3,179	130	—	—	3,309
0	31,471	1,494	13,330	21	46,699
—	93,075	2,106	—	—	95,181
0	93,075	2,106	0	0	95,181
0	124,546	3,600	13,330	21	141,880
—	7,994	2,349	526	67	10,936
3,838	—	—	—	—	66,657
—	5,169	1,408	2,405	1,007	105,470
$ 3,838	$ 13,163	$ 3,757	$ 2,931	$ 1,074	$ 183,063

Combining Statement Of Revenues, Expenses, And Changes In Fund Net Assets
Nonmajor Enterprise Funds

For the Fiscal Year Ended June 30, 2010 (Expressed in Thousands)

	Housing Loan Programs	Agriculture Loan Fund	Energy Efficiency Fund	Petroleum Storage Tank Loan Fund
OPERATING REVENUES				
Sales and Charges for Services/Premiums	$ —	$ —	$ —	$ —
Fees and Assessments	—	—	—	—
Interest on Notes/Mortgages	1,540	1,215	1	2
Miscellaneous	416	2	—	—
Total Operating Revenues	1,956	1,217	1	2
OPERATING EXPENSES				
Administration	427	282	—	—
Purchases, Materials, and Services for Resale	—	—	—	—
Grants	1,051	—	190	—
Rentals and Leases	—	4	—	—
Maintenance	—	—	—	—
Depreciation/Amortization	—	—	—	—
Miscellaneous Other:				
Data Processing	—	7	—	—
Supplies	—	3	—	—
Utilities	—	3	—	—
Advertising and Other	119	15	—	—
Total Operating Expenses	1,597	314	190	0
Operating Income (Loss)	359	903	(189)	2
NONOPERATING REVENUES (EXPENSES)				
Investment Income	40	53	33	53
Federal Grants	5,299	—	2,500	—
Gain (Loss) on Sale of Capital Assets	—	—	—	—
Tax Revenues	—	525	—	—
Interest Expense and Other Charges	—	—	—	—
Total Nonoperating Revenues (Expenses)	5,339	578	2,533	53
Income (Loss) before Transfers	5,698	1,481	2,344	55
Transfers In	2,296	—	—	—
Transfers Out	—	(559)	(2,500)	(151)
Change in Net Assets	7,994	922	(156)	(96)
Net Assets – Beginning	88,574	49,025	5,966	6,071
Net Assets – Ending	$ 96,568	$ 49,947	$ 5,810	$ 5,975

Transportation Infrastructure Loan Fund	Alcoholic Beverage Control	Utah Correctional Industries	State Trust Lands Administration	Utah Dairy Commission	Total Nonmajor Enterprise Funds
$ —	$ 236,622	$ 19,227	$ 19,974	$ 45	$ 275,868
—	1,957	—	(2)	2,222	4,177
108	—	—	—	—	2,866
—	188	—	—	61	667
108	238,767	19,227	19,972	2,328	283,578
—	18,421	7,060	6,438	524	33,152
—	148,729	10,511	—	84	159,324
—	—	—	—	—	1,241
—	797	309	767	—	1,877
—	2,495	268	85	—	2,848
—	1,644	182	27	7	1,860
—	1,561	166	209	—	1,943
—	228	488	106	—	825
—	398	97	100	—	598
—	1,747	398	1,059	1,883	5,221
0	176,020	19,479	8,791	2,498	208,889
108	62,747	(252)	11,181	(170)	74,689
3	94	—	4	45	325
—	222	—	—	—	8,021
—	(322)	—	—	—	(322)
—	—	—	—	—	525
—	(4,381)	(118)	—	—	(4,499)
3	(4,387)	(118)	4	45	4,050
111	58,360	(370)	11,185	(125)	78,739
—	2,380	—	—	—	4,676
—	(60,652)	—	(12,082)	—	(75,944)
111	88	(370)	(897)	(125)	7,471
3,727	13,075	4,127	3,828	1,199	175,592
$ 3,838	$ 13,163	$ 3,757	$ 2,931	$ 1,074	$ 183,063

Combining Statement Of Cash Flows
Nonmajor Enterprise Funds

For the Fiscal Year Ended June 30, 2010 (Expressed in Thousands)

	Housing Loan Programs	Agriculture Loan Fund	Energy Efficiency Fund	Petroleum Storage Tank Loan Fund
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts from Customers/Loan Interest/Fees/Premiums	$ 1,965	$ 1,215	$ 32	$ 2
Receipts from Loan Maturities	2,471	4,003	—	27
Receipts from State Customers	—	2	—	—
Payments to Suppliers/Claims/Grants	(1,180)	(772)	(190)	—
Disbursements for Loans Receivable	(11,286)	(12,007)	(466)	(21)
Payments for Employee Services and Benefits	—	(296)	—	—
Payments to State Suppliers	(570)	(12)	—	—
Payments of Sales, School Lunch, and Premium Taxes	—	—	—	—
Net Cash Provided (Used) by Operating Activities	(8,600)	(7,867)	(624)	8
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES				
Borrowings Under Interfund Loans	—	—	—	—
Repayments Under Interfund Loans	—	—	—	—
Federal Grants and Other Revenues	6,083	—	2,500	—
Restricted Sales Tax	—	525	—	—
Transfers In from Other Funds	2,296	—	—	—
Transfers Out to Other Funds	—	(558)	(2,500)	(151)
Net Cash Provided (Used) by Noncapital Financing Activities	8,379	(33)	0	(151)
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES				
Proceeds from Bond and Note Debt Issuance/Grants	—	—	—	—
Principal Paid on Debt and Contract Maturities	—	—	—	—
Acquisition and Construction of Capital Assets	—	—	—	—
Interest Paid on Bonds, Notes, and Capital Leases	—	—	—	—
Transfers In from Other Funds	—	—	—	—
Transfers Out to Other Funds	—	—	—	—
Net Cash Provided (Used) by Capital and Related Financing Activities	0	0	0	0
CASH FLOWS FROM INVESTING ACTIVITIES				
Proceeds from the Sale and Maturity of Investments	—	—	—	—
Receipts of Interest and Dividends from Investments	40	53	33	53
Net Cash Provided (Used) by Investing Activities	40	53	33	53
Net Cash Provided (Used) – All Activities	(181)	(7,847)	(591)	(90)
Cash and Cash Equivalents – Beginning	8,350	15,428	5,868	6,001
Cash and Cash Equivalents – Ending	$ 8,169	$ 7,581	$ 5,277	$ 5,911

Transportation Infrastructure Loan Fund	Alcoholic Beverage Control	Utah Correctional Industries	State Trust Lands Administration	Utah Dairy Commission	Total Nonmajor Enterprise Funds
$ 108	$ 280,954	$ 9,820	$ 14,639	$ 2,349	$ 311,084
700	—	—	—	—	7,201
—	—	9,836	—	—	9,838
—	(156,754)	(9,737)	(3,743)	(1,988)	(174,364)
—	—	—	—	—	(23,780)
—	(16,231)	(7,039)	(8,696)	(524)	(32,786)
—	(3,177)	(2,434)	5,183	—	(1,010)
—	(42,610)	—	—	—	(42,610)
808	62,182	446	7,383	(163)	53,573
—	18,379	—	—	—	18,379
—	(19,597)	—	—	—	(19,597)
—	—	—	—	—	8,583
—	—	—	—	—	525
—	—	—	—	—	2,296
—	(58,360)	—	(12,082)	—	(73,651)
0	(59,578)	0	(12,082)	0	(63,465)
—	26,361	13	—	—	26,374
—	(2,919)	(121)	—	—	(3,040)
—	(22,356)	(228)	—	(3)	(22,587)
—	(3,863)	(110)	—	—	(3,973)
—	2,380	—	—	—	2,380
—	(2,292)	—	—	—	(2,292)
0	(2,689)	(446)	0	(3)	(3,138)
—	—	—	—	(8)	(8)
3	94	—	4	16	296
3	94	0	4	8	288
811	9	0	(4,695)	(158)	(12,742)
—	124	—	8,475	768	45,014
$ 811	$ 133	$ 0	$ 3,780	$ 610	$ 32,272

Continues

Combining Statement Of Cash Flows
Nonmajor Enterprise Funds

Continued

For the Fiscal Year Ended June 30, 2010 (Expressed in Thousands)

	Housing Loan Programs	Agriculture Loan Fund	Energy Efficiency Fund	Petroleum Storage Tank Loan Fund
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES				
Operating Income (Loss)	$ 359	$ 903	$ (189)	$ 2
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:				
Depreciation/Amortization Expense	—	—	—	—
Miscellaneous Gains, Losses, and Other Items	—	—	—	—
Net Changes in Assets and Liabilities:				
Accounts Receivable/Due From Other Funds	(6)	—	—	—
Notes/Accrued Interest Receivables	(7,930)	(8,091)	(435)	6
Inventories	—	—	—	—
Accrued Liabilities/Due to Other Funds	(1,023)	(679)	—	—
Unearned Revenue/Deposits	—	—	—	—
Net Cash Provided (Used) by Operating Activities	$ (8,600)	$ (7,867)	$ (624)	$ 8
SCHEDULE OF NONCASH INVESTING, CAPITAL, AND FINANCING ACTIVITIES				
Increase (Decrease) in Fair Value of Investments	$ 7	$ 17	$ 19	$ 22
Total Noncash Investing, Capital, and Financing Activities	$ 7	$ 17	$ 19	$ 22

Transportation Infrastructure Loan Fund	Alcoholic Beverage Control	Utah Correctional Industries	State Trust Lands Administration	Utah Dairy Commission	Total Nonmajor Enterprise Funds
$ 108	$ 62,747	$ (252)	$ 11,181	$ (170)	$ 74,689
—	1,644	182	27	7	1,860
—	(608)	—	—	—	(608)
—	(423)	429	(5,457)	24	(5,433)
700	—	—	—	—	(15,750)
—	(1,490)	419	—	(14)	(1,085)
—	312	(332)	1,508	(10)	(224)
—	—	—	124	—	124
$ 808	$ 62,182	$ 446	$ 7,383	$ (163)	$ 53,573
$ 3	$ —	$ —	$ 4	$ —	$ 72
$ 3	$ 0	$ 0	$ 4	$ 0	$ 72

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Internal Service Funds

Technology Services
This fund is responsible for providing data processing, computer programming, and voice and data communication services to state agencies.

General Services
This fund is used to manage cooperative purchasing contracts and provide printing and mailing services to state agencies. This fund is also used to account for the central warehouse services for the Department of Natural Resources and the renting and maintaining of facilities used by the Department of Human Services.

Fleet Operations
This fund accounts for automobile rental, fuel dispensing, and surplus property services to state agencies.

Risk Management
This fund is used to account for insurance coverage and loss prevention provided to state agencies, institutions of higher education, and participating local school districts. Coverage is provided using a combination of self-insurance and private excess insurance.

Property Management
This fund has statutory responsibility for the operation and maintenance of facilities used by state agencies. This fund is also used to account for the State's facility energy efficiency program.

Human Resource Management
This fund is used to account for human resource and payroll services provided to state agencies.

Combining Statement Of Net Assets
Internal Service Funds

June 30, 2010 (Expressed in Thousands)

	Technology Services	General Services	Fleet Operations	Risk Management
ASSETS				
Current Assets:				
Cash and Cash Equivalents	$ 230	$ 616	$ 357	$ 53,513
Receivables:				
Accounts, net	398	737	1,736	238
Due From Other Funds	15,299	2,117	4,729	434
Due From Component Units	—	9	21	5
Prepaid Items	2,209	158	—	—
Inventories	495	863	3,268	—
Deferred Charges	—	—	—	—
Total Current Assets	18,631	4,500	10,111	54,190
Noncurrent Assets:				
Prepaid Items	—	24	—	250
Notes/Loans/Mortgages Receivables, net	—	—	—	1,300
Deferred Charges	—	—	—	—
Capital Assets:				
Land	17	—	—	—
Infrastructure	303	—	—	—
Buildings and Improvements	4,308	15	1,758	—
Machinery and Equipment	56,170	10,832	109,631	—
Intangible Assets–Software	4,576	—	—	—
Construction in Progress	246	11	—	—
Less Accumulated Depreciation	(50,686)	(7,630)	(55,710)	—
Total Capital Assets	14,934	3,228	55,679	0
Total Noncurrent Assets	14,934	3,252	55,679	1,550
Total Assets	33,565	7,752	65,790	55,740
LIABILITIES				
Current Liabilities:				
Accounts Payable and Accrued Liabilities	11,590	1,846	3,726	3,075
Due To Other Funds	939	50	482	1,559
Interfund Loans Payable	5,420	1,958	19,487	—
Unearned Revenue	—	—	109	—
Policy Claims Liabilities	—	—	—	17,038
Contracts/Notes Payable	—	—	—	—
Revenue Bonds Payable	—	—	73	—
Total Current Liabilities	17,949	3,854	23,877	21,672
Noncurrent Liabilities:				
Unearned Revenue	—	—	—	165
Interfund Loans Payable	1,133	1,728	—	—
Policy Claims Liabilities	—	—	—	24,859
Contracts/Notes Payable	—	—	—	—
Revenue Bonds Payable	—	—	663	—
Total Noncurrent Liabilities	1,133	1,728	663	25,024
Total Liabilities	19,082	5,582	24,540	46,696
NET ASSETS				
Invested in Capital Assets, Net of Related Debt	14,934	3,228	55,038	—
Restricted for:				
Insurance Programs	—	—	—	4,234
Unrestricted (Deficit)	(451)	(1,058)	(13,788)	4,810
Total Net Assets	$ 14,483	$ 2,170	$ 41,250	$ 9,044

Property Management	Human Resource Management	Total
$ 6,810	$ 3,911	$ 65,437
15	—	3,124
205	1	22,785
—	—	35
—	—	2,367
—	—	4,626
18	—	18
7,048	3,912	98,392
—	—	274
—	—	1,300
466	—	466
—	—	17
—	—	303
—	—	6,081
645	—	177,278
—	42	4,618
—	—	257
(590)	(28)	(114,644)
55	14	73,910
521	14	75,950
7,569	3,926	174,342
1,849	498	22,584
52	8	3,090
—	—	26,865
6	—	115
—	—	17,038
18	—	18
—	—	73
1,925	506	69,783
—	—	165
—	—	2,861
—	—	24,859
466	—	466
—	—	663
466	0	29,014
2,391	506	98,797
55	14	73,269
—	—	4,234
5,123	3,406	(1,958)
$ 5,178	$ 3,420	$ 75,545

Combining Statement Of Revenues, Expenses, And Changes In Fund Net Assets
Internal Service Funds

For the Fiscal Year Ended June 30, 2010 (Expressed in Thousands)

	Technology Services	General Services	Fleet Operations	Risk Management
OPERATING REVENUES				
Charges for Services/Premiums	$ 131,933	$ 17,341	$ 56,457	$ 32,277
Miscellaneous	—	12	63	—
Total Operating Revenues	131,933	17,353	56,520	32,277
OPERATING EXPENSES				
Administration	75,716	2,965	2,527	2,549
Materials and Services for Resale	16,753	11,510	28,768	18,603
Rentals and Leases	359	549	403	28
Maintenance	535	788	12,957	2
Depreciation/Amortization	5,427	1,698	10,509	—
Benefit Claims	—	—	—	11,321
Miscellaneous Other:				
Data Processing	26,748	56	668	160
Supplies	1,535	103	150	82
Utilities	481	27	388	20
Advertising and Other	1,465	295	1,162	1,323
Total Operating Expenses	129,019	17,991	57,532	34,088
Operating Income (Loss)	2,914	(638)	(1,012)	(1,811)
NONOPERATING REVENUES (EXPENSES)				
Investment Earnings	—	—	—	464
Gain (Loss) on Sale of Capital Assets	—	6	(1,348)	—
Interest Expense	—	—	(36)	—
Refunds Paid to Federal Government	(47)	(31)	—	—
Other Revenues (Expenses)	—	(196)	—	624
Total Nonoperating Revenues (Expenses)	(47)	(221)	(1,384)	1,088
Income (Loss) before Transfers	2,867	(859)	(2,396)	(723)
Capital Contributions	—	(10)	—	—
Transfers In	—	34	143	—
Transfers Out	—	(9)	—	—
Change in Net Assets	2,867	(844)	(2,253)	(723)
Net Assets – Beginning	11,616	3,014	43,503	9,767
Net Assets – Ending	$ 14,483	$ 2,170	$ 41,250	$ 9,044

Property Management	Human Resource Management	Total
$ 27,348	$ 11,647	$ 277,003
—	—	75
27,348	11,647	277,078
7,703	9,945	101,405
—	—	75,634
483	8	1,830
6,988	—	21,270
31	14	17,679
—	—	11,321
291	258	28,181
135	61	2,066
8,303	89	9,308
1,028	136	5,409
24,962	10,511	274,103
2,386	1,136	2,975
20	—	484
—	—	(1,342)
(18)	—	(54)
—	(90)	(168)
—	—	428
2	(90)	(652)
2,388	1,046	2,323
—	—	(10)
—	—	177
—	—	(9)
2,388	1,046	2,481
2,790	2,374	73,064
$ 5,178	$ 3,420	$ 75,545

Combining Statement Of Cash Flows
Internal Service Funds

For the Fiscal Year Ended June 30, 2010 (Expressed in Thousands)

	Technology Services	General Services	Fleet Operations	Risk Management
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts from Customers/Loan Interest/Fees/Premiums	$ 2,395	$ 1,241	$ 19,612	$ 17,126
Receipts from State Customers	132,841	16,198	36,529	15,485
Payments to Suppliers/Claims/Grants	(47,373)	(8,758)	(19,579)	(29,047)
Payments for Employee Services and Benefits	(75,184)	(2,947)	(2,472)	(2,542)
Payments to State Suppliers and Grants	—	(4,594)	(24,999)	(2,448)
Net Cash Provided (Used) by Operating Activities	12,679	1,140	9,091	(1,426)
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES				
Repayments Under Interfund Loans	(4,037)	—	—	—
Payments of Bonds, Notes, Deposits, and Refunds	(47)	(227)	—	—
Interest Paid on Bonds, Notes, and Financing Costs	—	—	—	—
Federal Grants and Other Revenues	—	—	—	624
Transfers In from Other Funds	—	34	—	—
Transfers Out to Other Funds	—	(9)	—	—
Net Cash Provided (Used) by Noncapital Financing Activities	(4,084)	(202)	0	624
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES				
Borrowings Under Interfund Loans	—	—	262	—
Repayments Under Interfund Loans	(1,167)	(266)	—	—
Proceeds from Disposition of Capital Assets	—	58	2,427	—
Principal Paid on Debt and Contract Maturities	—	—	(69)	—
Acquisition and Construction of Capital Assets	(7,198)	(1,059)	(13,291)	—
Interest Paid on Bonds, Notes, and Capital Leases	—	—	(23)	—
Transfers In from Other Funds	—	—	143	—
Net Cash Provided (Used) by Capital and Related Financing Activities	(8,365)	(1,267)	(10,551)	0
CASH FLOWS FROM INVESTING ACTIVITIES				
Receipts of Interest and Dividends from Investments	—	—	—	464
Net Cash Provided (Used) by Investing Activities	0	0	0	464
Net Cash Provided (Used) – All Activities	230	(329)	(1,460)	(338)
Cash and Cash Equivalents – Beginning	—	945	1,817	53,851
Cash and Cash Equivalents – Ending	$ 230	$ 616	$ 357	$ 53,513

Property Management	Human Resource Management	Total
$ 2,469	$ 226	$ 43,069
24,858	11,724	237,635
(16,693)	(80)	(121,530)
(7,669)	(9,935)	(100,749)
(388)	(484)	(32,913)
2,577	1,451	25,512
—	—	(4,037)
(16)	(90)	(380)
(18)	—	(18)
—	—	624
—	—	34
—	—	(9)
(34)	(90)	(3,786)
—	—	262
—	—	(1,433)
—	—	2,485
—	—	(69)
(16)	—	(21,564)
—	—	(23)
—	—	143
(16)	0	(20,199)
20	—	484
20	0	484
2,547	1,361	2,011
4,263	2,550	63,426
$ 6,810	$ 3,911	$ 65,437

Continues

Combining Statement Of Cash Flows
Internal Service Funds

Continued

For the Fiscal Year Ended June 30, 2010 (Expressed in Thousands)

	Technology Services	General Services	Fleet Operations	Risk Management
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES				
Operating Income (Loss)	$ 2,914	$ (638)	$ (1,012)	$ (1,811)
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:				
Depreciation/Amortization Expense	5,427	1,698	10,509	—
Miscellaneous Gains, Losses, and Other Items	—	—	—	—
Net Changes in Assets and Liabilities:				
Accounts Receivable/Due From Other Funds	3,270	86	(398)	1,634
Notes/Accrued Interest Receivables	—	—	—	(1,300)
Inventories	204	16	(180)	—
Prepaid Items/Deferred Charges	(474)	(142)	—	—
Accrued Liabilities/Due to Other Funds	1,338	132	153	1,804
Unearned Revenue/Deposits	—	—	19	—
Notes Payable	—	(12)	—	—
Policy Claims Liabilities	—	—	—	(1,753)
Net Cash Provided (Used) by Operating Activities	$ 12,679	$ 1,140	$ 9,091	$ (1,426)
SCHEDULE OF NONCASH INVESTING, CAPITAL, AND FINANCING ACTIVITIES				
Increase (Decrease) in Fair Value of Investments	$ —	$ —	$ —	$ 137
Contributed Capital Assets Transferred In (Out)	—	(10)	—	—
Total Noncash Investing, Capital, and Financing Activities	$ 0	$ (10)	$ 0	$ 137

Property Management	Human Resource Management	Total
$ 2,386	$ 1,136	$ 2,975
31	14	17,679
6	—	6
(21)	303	4,874
—	—	(1,300)
—	—	40
16	—	(600)
159	(2)	3,584
—	—	19
—	—	(12)
—	—	(1,753)
$ 2,577	$ 1,451	$ 25,512
$ 5	$ —	$ 142
—	—	(10)
$ 5	$ 0	$ 132

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Fiduciary Funds

PENSION AND OTHER EMPLOYEE BENEFIT TRUST FUNDS

Defined Benefit Pension Plans and Defined Contribution Plans

These funds are used to account for the various pension trust funds and defined contribution plans administered by the Utah Retirement Systems. Funding comes from employee and employer contributions and investment earnings. Contributions in some systems are augmented by fees, insurance premium taxes, or legislative appropriations.

State Post-Retirement Benefits Trust Fund

The State administers this defined benefit Other Postemployment Benefit Plan (State Employees' OPEB Plan) as an irrevocable trust. This trust accounts for the assets accumulated and the payments made for other postemployment benefits provided to current and future state retirees. Funding comes from employer contributions and investment earnings.

PRIVATE PURPOSE TRUST FUNDS

Utah Navajo Royalties Holding

This fund receives oil royalties, operating, and other trust revenues. Funds received are used for the health, education, and general welfare of Navajo residents of San Juan County, Utah.

Unclaimed Property Trust

This fund is used to account for unclaimed property escheated to the State. Proceeds of the fund pay the administrative costs to operate the fund and any claims. The remaining proceeds are deposited in the Education Fund and can only be used to help fund public education.

Employers' Reinsurance Trust

This fund primarily provides compensation to individuals injured from industrial accidents or occupational diseases occurring on or before June 30, 1994, where the injury is of a permanent nature and workers' compensation benefits have expired. Revenues come from assessments on insurance premiums and court-ordered penalties. The net assets of the fund are held in trust for injured workers and cannot be used for any other purpose.

Petroleum Storage Tank Trust

This fund is used to pay the costs of damage caused by petroleum storage tank releases. Sources of funding include fees from participating companies, recovered costs and settlements from responsible parties, and investment income. The net assets of this fund are held in trust for the benefit of participants and cannot be used for any other purpose.

Utah Educational Savings Plan Trust

This fund was created as a means to encourage investment in a public trust to pay for future higher education costs. Participant contributions are used to pay for future college expenses.

Miscellaneous Restricted Trust

This is made up of various small individual funds created to receive and disburse funds in accordance with applicable laws and trust agreements.

AGENCY FUNDS

Taxes and Social Security

This fund is used to account for federal withholding and social security taxes on the State's payroll.

County and Local Collections

This fund receives and disburses various taxes collected by the State on behalf of county and local governments.

State Courts

This fund receives and disburses various fines and forfeitures collected by the state courts on behalf of state and local agencies.

Deposits, Suspense, and Miscellaneous

This fund is made up of small individual funds set up to account for various receipts and disbursements.

Combining Statement Of Fiduciary Net Assets
Pension And
Other Employee Benefit Trust Funds

June 30, 2010 (Expressed in Thousands)

	Pension Trust			
	Non-Contributory System	Contributory System	Public Safety System	Fire-fighters System
ASSETS				
Cash and Cash Equivalents	$ 630,436	$ 41,572	$ 80,828	$ 29,805
Receivables:				
Member Contributions	—	366	43	489
Employer Contributions	28,875	529	3,783	—
Court Fees and Fire Insurance Premiums	—	—	—	10,161
Investments	231,214	15,334	29,810	10,994
Total Receivables	260,089	16,229	33,636	21,644
Investments:				
Debt Securities	3,612,865	239,606	465,794	171,788
Equity Investments	5,677,545	376,536	731,981	269,961
Absolute Return	1,927,096	127,805	248,453	91,631
Private Equity	1,127,454	74,773	145,358	53,609
Real Estate	2,236,867	148,350	288,390	106,360
Mortgage Loans	5,471	363	704	260
Invested Securities Lending Collateral	1,149,384	76,227	148,184	54,652
Total Investments	15,736,682	1,043,660	2,028,864	748,261
Capital Assets:				
Land	1,415	95	187	72
Buildings and Improvements	9,102	604	1,209	462
Machinery and Equipment	3,604	239	479	183
Less Accumulated Depreciation	(13,865)	(921)	(1,841)	(704)
Total Capital Assets	256	17	34	13
Total Assets	16,627,463	1,101,478	2,143,362	799,723
LIABILITIES				
Accounts Payable	446,625	29,376	57,110	21,062
Securities Lending Liability	1,149,384	76,227	148,184	54,652
Leave/Postemployment Benefits	7,534	499	971	358
Insurance Reserves	4,625	307	596	220
Real Estate Liabilities	866,733	57,482	111,743	41,212
Total Liabilities	2,474,901	163,891	318,604	117,504
NET ASSETS				
Held in trust for:				
Pension Benefits	14,152,562	937,587	1,824,758	682,219
Other Postemployment Benefits	—	—	—	—
Defined Contribution	—	—	—	—
Total Net Assets	$ 14,152,562	$ 937,587	$ 1,824,758	$ 682,219

Pension Trust		Defined Contribution Plans					
Judges System	Governors and Legislative Pension Plan	401(k) Plan	457 Plan	IRA Plans	Health Reimbursement Arrangement	State Post-Retirement Benefits Trust	Total
$ 4,946	$ 400	$ 2,964	$ 94	$ 55	$ 2,994	$ 235	$ 794,329
—	—	—	—	—	—	—	898
92	—	—	—	—	—	464	33,743
184	—	—	—	—	—	—	10,345
1,825	147	59,361	5,010	—	—	—	353,695
2,101	147	59,361	5,010	0	0	464	398,681
28,509	2,300	1,203,475	130,892	17,498	—	29,330	5,902,057
44,801	3,615	1,345,368	147,806	17,182	—	61,355	8,676,150
15,207	1,227	—	—	—	—	—	2,411,419
8,897	718	—	—	—	—	—	1,410,809
17,651	1,424	—	—	—	—	—	2,799,042
43	3	—	—	—	—	—	6,844
9,070	732	104,636	11,603	1,429	—	—	1,555,917
124,178	10,019	2,653,479	290,301	36,109	0	90,685	22,762,238
11	—	—	—	—	—	—	1,780
71	—	—	—	—	—	—	11,448
28	—	—	—	—	—	—	4,533
(108)	—	—	—	—	—	—	(17,439)
2	0	0	0	0	0	0	322
131,227	10,566	2,715,804	295,405	36,164	2,994	91,384	23,955,570
3,495	282	3,881	183	16	6	—	562,036
9,070	732	104,636	11,603	1,429	—	—	1,555,917
59	5	—	—	—	—	—	9,426
37	3	—	—	—	—	—	5,788
6,840	551	—	—	—	—	—	1,084,561
19,501	1,573	108,517	11,786	1,445	6	0	3,217,728
111,726	8,993	—	—	—	—	—	17,717,845
—	—	—	—	—	—	91,384	91,384
—	—	2,607,287	283,619	34,719	2,988	—	2,928,613
$ 111,726	$ 8,993	$ 2,607,287	$ 283,619	$ 34,719	$ 2,988	$ 91,384	$ 20,737,842

Combining Statement Of Changes In Fiduciary Net Assets
Pension And
Other Employee Benefit Trust Funds

For the Fiscal Year Ended June 30, 2010 (Expressed in Thousands)

	Pension Trust			
	Non-Contributory System	Contributory System	Public Safety System	Fire-fighters System
ADDITIONS				
Contributions:				
Member	$ 14,109	$ 8,655	$ 1,556	$ 11,273
Employer	535,298	10,865	98,729	—
Court Fees and Fire Insurance Premiums	—	—	—	16,159
Total Contributions	549,407	19,520	100,285	27,432
Investment Income:				
Net Increase (Decrease) in Fair Value of Investments	1,329,083	89,770	170,276	63,615
Interest, Dividends, and Other Investment Income	372,209	25,140	47,683	17,815
Less Investment Expenses	(33,814)	(2,284)	(4,332)	(1,619)
Net Investment Income	1,667,478	112,626	213,627	79,811
Transfers From Affiliated Systems	—	37,633	4,578	1,173
Total Additions	2,216,885	169,779	318,490	108,416
DEDUCTIONS				
Retirement Benefits	599,456	47,319	88,632	30,097
Cost of Living Benefits	123,596	17,086	17,186	7,792
Supplemental Retirement Benefits	—	444	454	422
Retiree Healthcare Benefits	—	—	—	—
Refunds/Plan Distributions	2,882	2,158	390	231
Administrative Expenses	8,340	555	1,127	354
Transfers To Affiliated Systems	44,420	—	—	—
Total Deductions	778,694	67,562	107,789	38,896
Change in Net Assets Held in Trust for:				
Pension Benefits	1,438,191	102,217	210,701	69,520
Other Postemployment Benefits	—	—	—	—
Defined Contribution	—	—	—	—
Net Assets – Beginning	12,714,371	835,370	1,614,057	612,699
Net Assets – Ending	$ 14,152,562	$ 937,587	$ 1,824,758	$ 682,219

Pension Trust		Defined Contribution Plans					
Judges System	Governors and Legislative Pension Plan	401(k) Plan	457 Plan	IRA Plans	Health Reimbursement Arrangement	State Post-Retirement Benefits Trust	Total
$ 67	$ —	$ 222,369	$ 26,617	$ 6,784	$ —	$ —	$ 291,430
2,083	—	—	—	—	1,974	43,819	692,768
2,101	—	—	—	—	—	—	18,260
4,251	0	222,369	26,617	6,784	1,974	43,819	1,002,458
10,533	875	384,332	41,041	4,839	7	5,257	2,099,628
2,949	245	5,410	831	8	—	1,906	474,196
(268)	(22)	(2,753)	(291)	(36)	—	—	(45,419)
13,214	1,098	386,989	41,581	4,811	7	7,163	2,528,405
1,027	9	—	—	—	—	—	44,420
18,492	1,107	609,358	68,198	11,595	1,981	50,982	3,575,283
6,046	619	—	—	—	—	—	772,169
1,549	165	—	—	—	—	—	167,374
—	—	—	—	—	—	—	1,320
—	—	—	—	—	—	29,365	29,365
—	—	127,675	13,349	3,080	533	—	150,298
66	5	6,341	699	78	6	—	17,571
—	—	—	—	—	—	—	44,420
7,661	789	134,016	14,048	3,158	539	29,365	1,182,517
10,831	318	—	—	—	—	—	1,831,778
—	—	—	—	—	—	21,617	21,617
—	—	475,342	54,150	8,437	1,442	—	539,371
100,895	8,675	2,131,945	229,469	26,282	1,546	69,767	18,345,076
$ 111,726	$ 8,993	$ 2,607,287	$ 283,619	$ 34,719	$ 2,988	$ 91,384	$ 20,737,842

Combining Statement Of Fiduciary Net Assets
Private Purpose Trust Funds

June 30, 2010 (Expressed in Thousands)

	Utah Navajo Royalties Holding	Unclaimed Property Trust	Employers' Reinsurance Trust	Petroleum Storage Tank Trust
ASSETS				
Cash and Cash Equivalents	$ 97	$ —	$ 7,528	$ 1,052
Receivables:				
Accounts	2,060	—	4,545	4
Accrued Assessments	—	—	4,539	—
Court Settlement	26,000	—	—	—
Due From Other Funds	3,012	—	—	—
Investments:				
Debt Securities	12,072	44,524	179,828	13,905
Equity Investments	101	12,531	—	—
Total Investments	12,173	57,055	179,828	13,905
Capital Assets:				
Land	271	—	—	—
Buildings and Improvements	10,715	—	—	—
Machinery and Equipment	173	—	—	—
Less Accumulated Depreciation	(2,314)	—	—	—
Total Capital Assets	8,845	0	0	0
Total Assets	52,187	57,055	196,440	14,961
LIABILITIES				
Accounts Payable	826	108	622	840
Due To Other Funds	8	—	72	2
Unearned Revenue	—	—	—	242
Policy Claims Liabilities	—	—	242,560	32,116
Total Liabilities	834	108	243,254	33,200
NET ASSETS				
Held in trust for:				
Individuals, Organizations, and Other Governments	51,353	56,947	(46,814)	(18,239)
Total Net Assets	$ 51,353	$ 56,947	$ (46,814)	$ (18,239)

Utah Educational Savings Plan Trust	Miscellaneous Restricted Trust	Total
$ 438	$ 7,710	$ 16,825
51	—	6,660
—	—	4,539
—	—	26,000
—	436	3,448
851,158	10,652	1,112,139
2,260,947	—	2,273,579
3,112,105	10,652	3,385,718
—	—	271
—	—	10,715
848	—	1,021
(672)	—	(2,986)
176	0	9,021
3,112,770	18,798	3,452,211
521	684	3,601
—	10	92
—	—	242
—	—	274,676
521	694	278,611
3,112,249	18,104	3,173,600
$ 3,112,249	$ 18,104	$ 3,173,600

Combining Statement Of Changes In Fiduciary Net Assets
Private Purpose Trust Funds

For the Fiscal Year Ended June 30, 2010 (Expressed in Thousands)

	Utah Navajo Royalties Holding	Unclaimed Property Trust	Employers' Reinsurance Trust	Petroleum Storage Tank Trust
ADDITIONS				
Contributions:				
Member	$ —	$ —	$ —	$ —
Total Contributions	0	0	0	0
Investment Income:				
Net Increase (Decrease) in Fair Value of Investments	24	178	427	132
Interest, Dividends, and Other Investment Income	97	370	1,262	—
Total Investment Income	121	548	1,689	132
Other Additions:				
Escheats	—	16,474	—	—
Royalties and Rents	3,411	—	—	—
Fees, Assessments, and Revenues	112	—	12,151	4,962
Court Settlement / Miscellaneous	26,000	—	3,115	866
Total Other	29,523	16,474	15,266	5,828
Total Additions	29,644	17,022	16,955	5,960
DEDUCTIONS				
Trust Operating Expenses	3,440	—	—	—
Distributions and Benefit Payments	—	6,705	20,240	—
Administrative and General Expenses	1,820	3,347	3,905	1,718
Total Deductions	5,260	10,052	24,145	1,718
Change in Net Assets Held in Trust for:				
Individuals, Organizations, and Other Governments	24,384	6,970	(7,190)	4,242
Net Assets – Beginning	26,969	49,977	(39,624)	(22,481)
Net Assets – Ending	$ 51,353	$ 56,947	$ (46,814)	$ (18,239)

Utah Educational Savings Plan Trust	Miscellaneous Restricted Trust	Total
$ 467,647	$ 12,813	$ 480,460
467,647	12,813	480,460
264,903	28	265,692
65,752	67	67,548
330,655	95	333,240
—	—	16,474
—	—	3,411
—	21,058	38,283
35	5,108	35,124
35	26,166	93,292
798,337	39,074	906,992
—	24,322	27,762
107,937	12,777	147,659
5,225	1,668	17,683
113,162	38,767	193,104
685,175	307	713,888
2,427,074	17,797	2,459,712
$ 3,112,249	$ 18,104	$ 3,173,600

Combining Statement Of Fiduciary Assets and Liabilities
Agency Funds

June 30, 2010 (Expressed in Thousands)

	Taxes and Social Security	County and Local Collections	State Courts	Deposits, Suspense, and Miscellaneous	Total
ASSETS					
Cash and Cash Equivalents	$ —	$ 115,585	$ 38,795	$ 19,793	$ 174,173
Accounts Receivable	301	17	—	9,287	9,605
Due From Other Funds	23	—	—	172	195
Investments:					
Debt Securities	—	48	—	23,359	23,407
Total Investments	0	48	0	23,359	23,407
Total Assets	$ 324	$ 115,650	$ 38,795	$ 52,611	$ 207,380
LIABILITIES					
Due To Individuals, Organizations, and Other Governments	$ 324	$ 115,650	$ 38,795	$ 52,611	$ 207,380
Total Liabilities	$ 324	$ 115,650	$ 38,795	$ 52,611	$ 207,380

Combining Statement Of Changes In Assets And Liabilities Agency Funds

For the Fiscal Year Ended June 30, 2010 (Expressed in Thousands)

	Balance June 30, 2009	Additions	Deletions	Balance June 30, 2010
TAXES AND SOCIAL SECURITY				
Assets				
Cash and Cash Equivalents	$ 19	$ 226,125	$ 226,144	$ —
Receivables:				
Accounts	—	301	—	301
Due From Other Funds	—	23	—	23
Total Assets	$ 19	$ 226,449	$ 226,144	$ 324
Liabilities				
Due To Individuals, Organizations, and Other Governments	$ 19	$ 226,667	$ 226,362	$ 324
Total Liabilities	$ 19	$ 226,667	$ 226,362	$ 324
COUNTY AND LOCAL COLLECTIONS				
Assets				
Cash and Cash Equivalents	$ 109,990	$ 1,267,266	$ 1,261,671	$ 115,585
Investments	34	3,145	3,131	48
Receivables:				
Accounts Receivable	—	17	—	17
Total Assets	$ 110,024	$ 1,270,428	$ 1,264,802	$ 115,650
Liabilities				
Due To Individuals, Organizations, and Other Governments	$ 110,024	$ 1,282,196	$ 1,276,570	$ 115,650
Total Liabilities	$ 110,024	$ 1,282,196	$ 1,276,570	$ 115,650
STATE COURTS				
Assets				
Cash and Cash Equivalents	$ 33,620	$ 149,916	$ 144,741	$ 38,795
Receivables:				
Accounts	33	—	33	—
Total Assets	$ 33,653	$ 149,916	$ 144,774	$ 38,795
Liabilities				
Due To Individuals, Organizations, and Other Governments	$ 33,653	$ 108,751	$ 103,609	38,795
Total Liabilities	$ 33,653	$ 108,751	$ 103,609	$ 38,795
DEPOSITS, SUSPENSE, AND MISCELLANEOUS				
Assets				
Cash and Cash Equivalents	$ 22,957	$ 738,886	$ 742,050	$ 19,793
Investments	21,642	152,708	150,991	23,359
Receivables:				
Accounts Receivable	6,261	4,457	1,431	9,287
Due From Other Funds	105	172	105	172
Total Assets	$ 50,965	$ 896,223	$ 894,577	$ 52,611
Liabilities				
Due To Individuals, Organizations, and Other Governments	$ 50,965	$ 609,151	$ 607,505	$ 52,611
Total Liabilities	$ 50,965	$ 609,151	$ 607,505	$ 52,611
TOTAL — ALL AGENCY FUNDS				
Assets				
Cash and Cash Equivalents	$ 166,586	$ 2,382,193	$ 2,374,606	$ 174,173
Investments	21,676	155,853	154,122	23,407
Receivables:				
Accounts Receivable	6,294	4,775	1,464	9,605
Due From Other Funds	105	195	105	195
Total Assets	$ 194,661	$ 2,543,016	$ 2,530,297	$ 207,380
Liabilities				
Due To Individuals, Organizations, and Other Governments	$ 194,661	$ 2,226,765	$ 2,214,046	$ 207,380
Total Liabilities	$ 194,661	$ 2,226,765	$ 2,214,046	$ 207,380

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Nonmajor Component Units

Comprehensive Health Insurance Pool

The Pool was created as a nonprofit quasi-governmental entity to provide access to health insurance coverage for residents of the State who are considered uninsurable. Ongoing operating costs are recovered through premium charges supplemented with both appropriations from the General Fund and federal grants.

Utah Schools for the Deaf and the Blind

The Schools were created to provide education to individuals with hearing and/or vision impairments, through direct and indirect education services, as well as consultation to their families and service providers.

Military Installation Development Authority

This Authority is an independent, nonprofit entity whose purpose is to provide for the development and improvement of project areas near military installations throughout the State. Operations are funded through service charges, project revenue, and state appropriations.

Heber Valley Historic Railroad Authority

The Authority was created to operate, maintain, improve, and provide for a scenic and historic railway in and around the Heber Valley in Wasatch County. Operations are funded primarily through user charges.

Utah State Fair Corporation

The Corporation was created to operate the State Fair Park and conduct the Utah State Fair and other expositions and entertainment events. Operations are funded by admissions, rentals, donations, and state appropriations.

Colleges and Universities

The colleges and universities are the State's public institutions of higher education. The nonmajor institutions of higher education are:

Weber State University
Southern Utah University
Salt Lake Community College
Utah Valley University
Dixie State College of Utah
College of Eastern Utah
Snow College
Utah College of Applied Technology

Combining Statement Of Net Assets
Nonmajor Component Units

June 30, 2010 (Expressed in Thousands)

	Comprehensive Health Insurance Pool	Utah Schools For the Deaf And the Blind	Military Installation Development Authority	Heber Valley Historic Railroad Authority	Utah State Fair Corporation
ASSETS					
Current Assets:					
Cash and Cash Equivalents	$ 31,947	$ 371	$ 8,709	$ —	$ 956
Investments	—	—	—	—	—
Receivables:					
Accounts, net	63	2,149	—	18	116
Notes/Loans/Mortgages/Pledges, net	—	—	—	—	—
Accrued Interest	—	—	—	—	—
Due From Primary Government	—	139	—	—	—
Due From Component Units	—	—	—	—	—
Prepaid Items	—	—	—	—	44
Inventories	—	—	—	36	—
Deferred Charges	—	—	—	—	—
Total Current Assets	32,010	2,659	8,709	54	1,116
Noncurrent Assets:					
Restricted Investments	—	—	—	—	—
Accounts Receivables, net	—	—	—	—	—
Investments	—	—	—	—	—
Notes/Loans/Mortgages/Pledges Receivables, net	—	—	—	—	—
Other Assets	—	—	—	—	—
Capital Assets (net of Accumulated Depreciation)	—	15,120	4	2,458	831
Total Noncurrent Assets	0	15,120	4	2,458	831
Total Assets	32,010	17,779	8,713	2,512	1,947
LIABILITIES					
Current Liabilities:					
Accounts Payable and Accrued Liabilities	642	2,308	184	256	201
Deposits	—	—	—	—	—
Due To Primary Government	—	85	—	—	—
Unearned Revenue	337	23	—	—	105
Current Portion of Long-term Liabilities	3,045	—	—	315	45
Total Current Liabilities	4,024	2,416	184	571	351
Noncurrent Liabilities:					
Accrued Liabilities	—	—	—	—	—
Unearned Revenue	—	—	—	—	—
Deposits	—	—	—	—	—
Long-term Liabilities	—	—	—	313	77
Total Noncurrent Liabilities	0	0	0	313	77
Total Liabilities	4,024	2,416	184	884	428
NET ASSETS					
Invested in Capital Assets, Net of Related Debt	—	15,120	4	2,458	709
Restricted for:					
Nonexpendable:					
Higher Education	—	—	—	—	—
Expendable:					
Higher Education	—	—	—	—	—
Other	—	—	8,525	—	57
Unrestricted (Deficit)	27,986	243	—	(830)	753
Total Net Assets	$ 27,986	$ 15,363	$ 8,529	$ 1,628	$ 1,519

Weber State University	Southern Utah University	Salt Lake Community College	Utah Valley University	Dixie State College of Utah	College of Eastern Utah	Snow College	Utah College of Applied Technology	Total Nonmajor Component Units
$ 26,810	$ 24,938	$ 20,895	$ 81,799	$ 22,705	$ 1,508	$ 7,726	$ 15,050	$ 243,414
9,542	6,676	68,748	1,277	501	28	1,524	1,175	89,471
7,693	3,829	15,041	8,658	1,348	1,810	1,228	4,702	46,655
1,035	334	470	4,030	220	3	578	285	6,955
296	—	—	—	—	16	109	—	421
—	—	—	—	—	—	—	—	139
—	—	—	—	—	—	—	4	4
183	3,391	15	366	7	131	63	147	4,347
3,083	798	3,591	3,076	925	567	994	1,935	15,005
195	—	—	—	—	—	—	—	195
48,837	39,966	108,760	99,206	25,706	4,063	12,222	23,298	406,606
2,212	9,005	10,027	17,457	753	14,007	6,750	364	60,575
—	—	—	1,902	—	—	—	165	2,067
112,311	4,709	5,169	—	15,776	—	8,770	1,070	147,805
15,710	1,942	4,494	5,860	3,309	251	1,071	10	32,647
—	1,195	297	4,777	—	20	—	—	6,289
200,570	124,448	169,553	221,786	93,199	47,124	72,521	114,637	1,062,251
330,803	141,299	189,540	251,782	113,037	61,402	89,112	116,246	1,311,634
379,640	181,265	298,300	350,988	138,743	65,465	101,334	139,544	1,718,240
3,216	2,056	12,294	8,390	2,490	1,469	1,655	4,016	39,177
—	469	—	513	135	—	319	92	1,528
520	614	313	881	75	945	458	61	3,952
5,437	4,926	7,461	7,207	1,294	229	461	1,156	28,636
3,904	2,743	5,235	5,305	1,305	246	787	1,451	24,381
13,077	10,808	25,303	22,296	5,299	2,889	3,680	6,776	97,674
—	—	—	—	136	—	—	—	136
—	—	—	5,961	—	—	—	—	5,961
—	—	1,572	—	—	56	73	—	1,701
36,635	23,420	9,109	21,072	11,236	788	1,851	8,273	112,774
36,635	23,420	10,681	27,033	11,372	844	1,924	8,273	120,572
49,712	34,228	35,984	49,329	16,671	3,733	5,604	15,049	218,246
167,055	101,765	162,240	201,287	83,229	46,077	71,056	107,875	958,875
47,897	10,476	3,898	10,981	17,122	2,262	5,709	1,252	99,597
70,666	11,501	19,000	27,768	6,560	12,147	4,022	4,491	156,155
—	—	—	—	—		—	—	8,582
44,310	23,295	77,178	61,623	15,161	1,246	14,943	10,877	276,785
$ 329,928	$ 147,037	$ 262,316	$ 301,659	$ 122,072	$ 61,732	$ 95,730	$ 124,495	$ 1,499,994

Combining Statement Of Activities
Nonmajor Component Units

For the Fiscal Year Ended June 30, 2010 (Expressed in Thousands)

	Comprehensive Health Insurance Pool	Utah Schools For the Deaf And the Blind	Military Installation Development Authority	Heber Valley Historic Railroad Authority	Utah State Fair Corporation
Expenses	$ 35,054	$ 30,955	$ 2,816	$ 2,093	$ 3,954
Program Revenues:					
Charges for Services:					
Tuition and Fees	—	—	—	—	—
Scholarship Allowances	—	—	—	—	—
Sales, Services, and Other Revenues	20,677	6,179	5,697	1,967	3,290
Operating Grants and Contributions	2,041	1,093	—	—	—
Capital Grants and Contributions	—	6,436	—	—	—
Total Program Revenues	22,718	13,708	5,697	1,967	3,290
Net (Expenses) Revenues	(12,336)	(17,247)	2,881	(126)	(664)
General Revenues:					
State Appropriations	8,500	21,264	5,648	—	739
Unrestricted Investment Income	301	2	—	—	—
Permanent Endowments Contributions	—	—	—	—	—
Total General Revenues	8,801	21,266	5,648	0	739
Change in Net Assets	(3,535)	4,019	8,529	(126)	75
Net Assets – Beginning	31,521	11,344	—	1,754	1,444
Net Assets – Ending	$ 27,986	$ 15,363	$ 8,529	$ 1,628	$ 1,519

Weber State University	Southern Utah University	Salt Lake Community College	Utah Valley University	Dixie State College of Utah	College of Eastern Utah	Snow College	Utah College of Applied Technology	Total Nonmajor Component Units
$ 180,087	$ 100,734	$ 186,001	$ 234,233	$ 75,614	$ 37,925	$ 39,132	$ 83,915	$ 1,012,513
86,389	36,964	72,042	110,610	27,841	4,132	9,539	12,057	359,574
(22,430)	(10,601)	(13,920)	(21,915)	—	(1,403)	(3,177)	(1,353)	(74,799)
20,121	17,636	22,846	24,017	—	3,231	4,106	9,728	139,495
53,772	29,940	49,150	81,706	30,287	7,676	9,209	15,556	280,430
7,065	2,916	267	5,436	317	2,381	1,322	28,088	54,228
144,917	76,855	130,385	199,854	58,445	16,017	20,999	64,076	758,928
(35,170)	(23,879)	(55,616)	(34,379)	(17,169)	(21,908)	(18,133)	(19,839)	(253,585)
59,860	28,950	63,086	49,146	21,687	16,986	20,760	44,120	340,746
—	—	—	2,702	—	—	—	8	3,013
2,665	220	—	233	65	103	62	—	3,348
62,525	29,170	63,086	52,081	21,752	17,089	20,822	44,128	347,107
27,355	5,291	7,470	17,702	4,583	(4,819)	2,689	24,289	93,522
302,573	141,746	254,846	283,957	117,489	66,551	93,041	100,206	1,406,472
$ 329,928	$ 147,037	$ 262,316	$ 301,659	$ 122,072	$ 61,732	$ 95,730	$ 124,495	$ 1,499,994

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Statistical Section

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Statistical Section

This part of the State of Utah's comprehensive annual financial report presents detailed information as a context for understanding what the information in the financial statements, notes to the financial statements, and required supplementary information says about the State's overall financial health.

Financial Trends Information

These schedules present trend information to help the reader understand how the State's financial performance and fiscal health have changed over time.

Schedule A–1	Net Assets by Component	200
Schedule A–2	Changes in Net Assets	202
Schedule A–3	Fund Balances — Governmental Funds	206
Schedule A–4	Changes in Fund Balances — Governmental Funds	208

Revenue Capacity Information

These schedules contain information to help the reader understand the State's capacity to raise revenues and the sources of those revenues.

Schedule B–1	Revenue Base	210
Schedule B–2	Revenue Payers by Industry — Taxable Sales, Services, and Use Tax Purchases	212
Schedule B–3	Revenue Payers — Personal Income Tax	213
Schedule B–4	Personal Income Tax Rates	214

Debt Capacity Information

These schedules present information to help the reader understand and assess the State's levels of outstanding debt and the State's ability to issue additional debt in the future.

Schedule C–1	Ratios of Outstanding Debt by Type	216
Schedule C–2	Other Long-Term Liabilities	218
Schedule C–3	Legal Debt Margin	220
Schedule C–4	Statutory Debt Limit	220
Schedule C–5	Pledged Revenue Bond Coverage	222

Demographic and Economic Information

These schedules contain demographic and economic indicators to help the reader understand the environment within which the State's financial activities take place.

Schedule D–1	Demographic and Economic Indicators	223
Schedule D–2	Principal Employers	224
Schedule D–3	Composition of Labor Force	226
Schedule D–4	Public Education Student Enrollment (K–12)	228
Schedule D–5	Public Higher Education Enrollment	228

Operating Information

These schedules offer operating data to help the reader understand how the information in the State's financial report relates to the services it provides and the activities it performs.

Schedule E–1	Full-Time Equivalent State Employees by Function	230
Schedule E–2	Operating Indicators by Function	232
Schedule E–3	Capital Asset Statistics by Function	234

Other Information

These graphs and schedules offer a historical view of expenditures in constant dollars.

Schedule F–1	Expenditures — Historical and Constant Dollars	236
Schedule F–2	Per Capita Expenditures — Historical and Constant Dollars	237

Sources: *Unless otherwise noted, the information in the following schedules is derived from the State of Utah Comprehensive Annual Financial Report.*

State of Utah

Net Assets by Component

Last Nine Fiscal Years

(Accrual Basis of Accounting) (Expressed in Thousands)

	Fiscal Year			
	2002	**2003**	**2004**	**2005**
Governmental Activities				
Invested in Capital Assets, Net of Related Debt	$ 7,827,247	$ 7,661,130	$ 7,942,495	$ 8,197,279
Restricted [1]	776,121	973,636	1,237,258	1,518,523
Unrestricted [1]	320,613	336,129	408,145	690,177
Total Governmental Activities Net Assets	8,923,981	8,970,895	9,587,898	10,405,979
Business-type Activities				
Invested in Capital Assets, Net of Related Debt	21,336	22,104	24,141	28,419
Restricted [2]	916,526	814,147	807,224	928,115
Unrestricted [3]	627,668	668,198	724,154	793,099
Total Business-type Activities Net Assets	1,565,530	1,504,449	1,555,519	1,749,633
Primary Government				
Invested in Capital Assets, Net of Related Debt	7,848,583	7,683,234	7,966,636	8,225,698
Restricted	1,692,647	1,787,783	2,044,482	2,446,638
Unrestricted	948,281	1,004,327	1,132,299	1,483,276
Total Primary Government Net Assets	$ 10,489,511	$ 10,475,344	$ 11,143,417	$ 12,155,612

Notes: The State implemented GASB Statement 34 in fiscal year 2002. The government-wide schedules are effective beginning in fiscal year 2002.

This schedule has been restated for prior period adjustments. Adjustments were made to the fiscal year and the preceding fiscal year in which the prior period adjustment was identified.

[1] From fiscal years 2004 to 2007, governmental activities' restricted and unrestricted net assets increased due to higher tax revenues from a strengthening economy. In fiscal years 2008 and 2010, governmental activities' restricted and unrestricted net assets decreased as the economy slowed and tax revenues declined.

[2] From fiscal years 2002 to 2004, business-type activities' restricted net assets decreased primarily due to unemployment claims exceeding related revenue. From fiscal years 2005 to 2008, business-type activities' restricted net assets increased due to unemployment revenues exceeding related claims. In fiscal year 2009, the weak economy caused an increase in unemployment claims, which in turn caused a decrease in the restricted assets of business-type activities.

[3] In fiscal years 2006 to 2009, business-type activities' unrestricted net assets increased primarily due to the State providing additional capital to the loan funds from mineral lease revenues.

Schedule A–1

Fiscal Year				
2006	**2007**	**2008**	**2009**	**2010**
$ 8,719,751	$ 9,465,667	$ 10,447,357	$ 11,277,630	$ 12,005,321
2,379,269	3,043,599	2,618,556	2,349,499	2,009,168
856,207	1,163,548	1,169,342	689,052	895,517
11,955,227	13,672,814	14,235,255	14,316,181	14,910,006
32,068	13,008	13,837	13,751	13,061
1,139,691	1,334,737	1,434,828	1,269,006	1,272,090
893,118	971,435	1,037,893	1,080,231	937,452
2,064,877	2,319,180	2,486,558	2,362,988	2,222,603
8,751,819	9,478,675	10,461,194	11,291,381	12,018,382
3,518,960	4,378,336	4,053,384	3,618,505	3,281,258
1,749,325	2,134,983	2,207,235	1,769,283	1,832,969
$ 14,020,104	$ 15,991,994	$ 16,721,813	$ 16,679,169	$ 17,132,609

Changes in Net Assets
Last Nine Fiscal Years

(Accrual Basis of Accounting) (Expressed in Thousands)

	Fiscal Year			
	2002	2003	2004	2005
GOVERNMENTAL ACTIVITIES				
Expenses				
General Government	$ 218,758	$ 194,211	$ 187,544	$ 240,091
Human Services and Youth Corrections	539,028	538,492	576,276	573,154
Corrections, Adult	191,642	184,805	197,043	195,716
Public Safety	154,257	127,861	150,772	162,922
Courts	104,979	106,045	97,894	98,319
Health and Environmental Quality [1]	1,062,393	1,177,121	1,341,059	1,461,016
Higher Education	704,595	647,572	781,468	694,732
Employment and Family Services	324,113	352,082	384,457	409,334
Natural Resources	114,083	119,528	119,188	121,714
Community and Culture	91,083	90,794	88,339	86,065
Business, Labor and Agriculture	66,215	66,965	72,693	84,992
Public Education [2]	1,999,112	1,981,119	2,033,153	2,169,071
Transportation	541,547	523,591	538,525	579,914
Interest and Other Charges on Long-Term Debt	68,964	73,835	75,935	76,382
Total Expenses	6,180,769	6,184,021	6,644,346	6,953,422
Program Revenues				
Charges for Services:				
General Government	77,155	84,500	96,780	99,303
Human Services and Youth Corrections	13,304	17,182	11,918	13,193
Corrections, Adult	7,452	6,235	7,260	2,138
Public Safety	28,348	28,471	31,147	31,594
Courts	34,977	29,221	32,991	46,468
Health and Environmental Quality	87,120	74,087	84,251	108,406
Higher Education	714	676	231	282
Employment and Family Services	7,366	5,397	9,139	6,414
Natural Resources	40,660	35,353	41,554	44,842
Community and Culture	4,579	4,807	1,427	4,420
Business, Labor and Agriculture	46,230	50,318	55,906	61,637
Public Education	35,859	38,604	38,209	59,213
Transportation	123,934	97,759	134,123	137,934
Operating Grants and Contributions	1,794,902	2,034,177	2,347,065	2,436,116
Capital Grants and Contributions	109,751	123,883	105,149	124,836
Total Program Revenues	2,412,351	2,630,670	2,997,150	3,176,796
Net Program (Expense) — Governmental Activities	(3,768,418)	(3,553,351)	(3,647,196)	(3,776,626)
General Revenues and Other Changes in Net Assets				
Taxes:				
Sales Tax and Use Tax [3]	1,470,175	1,488,452	1,547,174	1,697,720
Individual Income Tax Imposed for Education [3]	1,473,341	1,604,618	1,760,844	2,001,286
Corporate Tax Imposed for Education [3]	124,333	160,705	165,921	209,403
Motor and Special Fuel Taxes Imposed for Transportation	329,296	317,536	332,673	335,625
Other Taxes	201,586	213,613	234,777	275,755
Unrestricted Investment Income	11,914	9,152	7,818	17,690
Gain on Sale of Capital Assets	19,642	15,412	13,072	23,010
Federal Appropriation–Jobs and Growth Relief	—	37,970	37,970	—
Miscellaneous	40,670	34,733	30,117	24,781
Special Item–Distribution to Local Governments	(29,772)	—	—	—
Transfers–Internal Activities	26,358	24,237	13,408	9,437
Prior Period Adjustments and Restatements	(61,189)	(306,163)	120,425	—
Total General Revenues and Other Changes in Net Assets	3,606,354	3,600,265	4,264,199	4,594,707
Change in Net Assets — Governmental Activities – Increase (Decrease)	(162,064)	46,914	617,003	818,081

Schedule A–2

Fiscal Year				
2006	**2007**	**2008**	**2009**	**2010**
$ 289,749	$ 328,779	$ 385,331	$ 390,373	$ 383,925
595,337	634,265	679,920	700,307	669,169
208,922	237,305	255,319	254,980	238,902
182,042	172,912	191,910	189,069	184,197
109,180	115,811	125,587	123,209	118,577
1,635,544	1,620,936	1,649,209	1,812,067	1,875,775
810,228	824,503	912,998	997,218	837,479
405,845	393,938	423,122	514,915	672,852
133,441	174,711	159,955	174,730	166,749
84,843	108,110	132,687	139,840	177,823
90,573	92,441	95,563	101,995	96,895
2,321,139	2,548,391	2,959,311	3,033,574	3,007,905
640,251	702,833	850,387	819,833	744,638
70,345	64,019	58,851	52,070	87,393
7,577,439	8,018,954	8,880,150	9,304,180	9,262,279
121,067	156,111	257,537	154,794	$ 169,808
11,073	10,889	10,840	13,359	12,851
4,483	4,624	5,332	5,211	6,520
32,777	43,806	49,247	51,475	53,504
47,330	46,158	46,517	48,957	77,953
98,296	84,938	65,666	64,328	88,504
115	235	31	32,981	419
8,492	3,532	7,413	8,067	(2,715)
50,308	45,367	64,407	71,266	70,780
5,368	4,833	5,278	3,632	5,030
64,098	63,240	68,622	65,376	74,400
85,867	69,471	100,919	79,462	73,962
175,821	199,277	251,562	288,205	314,906
2,744,231	2,769,644	2,658,284	3,177,737	3,865,150
100,519	122,939	144,867	145,353	204,237
3,549,845	3,625,064	3,736,522	4,210,203	5,015,309
(4,027,594)	(4,393,890)	(5,143,628)	(5,093,977)	(4,246,970)
1,921,048	2,131,958	2,006,926	1,762,745	1,735,023
2,496,911	2,667,207	2,435,059	2,336,528	2,027,884
379,801	412,720	409,794	252,095	272,535
356,176	353,107	350,426	337,395	340,568
316,980	320,204	333,545	354,982	328,703
46,856	89,795	63,947	29,267	5,575
46,084	52,139	26,980	15,583	10,927
—	—	—	—	—
31,999	37,569	41,659	46,375	35,288
—	—	—	—	—
(19,013)	46,778	37,733	38,953	55,845
—	—	—	—	—
5,576,842	6,111,477	5,706,069	5,173,923	4,812,348
1,549,248	1,717,587	562,441	79,946	565,378

Continues

State of Utah

Changes in Net Assets

Last Nine Fiscal Years

(Accrual Basis of Accounting) (Expressed in Thousands)

	Fiscal Year			
	2002	**2003**	**2004**	**2005**
BUSINESS-TYPE ACTIVITIES				
Expenses				
Student Assistance Programs	$ 79,666	$ 86,995	$ 82,406	$ 95,495
Unemployment Compensation [4]	272,924	307,834	242,828	142,632
Water Loan Programs	6,181	7,074	6,730	8,648
Community and Economic Loan Programs	1,382	1,482	1,199	1,160
Liquor Retail Sales	100,455	101,747	106,515	114,897
Other Business-type Activities	20,757	20,477	23,450	25,317
Total Expenses	481,365	525,609	463,128	388,149
Program Revenues				
Charges for Services:				
Student Assistance Programs	75,836	73,685	72,823	87,375
Unemployment Compensation	84,611	108,130	158,466	221,298
Water Loan Programs	9,132	8,975	9,160	9,796
Community and Economic Loan Programs	4,642	4,964	5,344	5,245
Liquor Retail Sales	132,994	134,810	143,634	153,004
Other Business-type Activities	22,067	22,574	27,401	30,865
Operating Grants and Contributions	163,584	130,235	92,141	65,173
Total Program Revenues	492,866	483,373	508,969	572,756
Net Program Revenue (Expense) — Business-type Activities	11,501	(42,236)	45,841	184,607
General Revenues and Other Changes in Net Assets				
Taxes:				
Sales Tax and Use Tax	16,343	2,180	14,402	14,874
Unrestricted Investment Income	3,648	2,248	1,627	3,844
Gain on Sale of Capital Assets	2,347	—	—	226
Miscellaneous	—	—	—	—
Federal Appropriation–Jobs and Growth Relief	—	964	462	—
Transfers–Internal Activities	(26,358)	(24,237)	(13,408)	(9,437)
Prior Period Adjustments and Restatements	100	—	2,146	—
Total General Revenues and Other Changes in Net Assets	(3,920)	(18,845)	5,229	9,507
Change in Net Assets — Business-type Activities – Increase (Decrease)	7,581	(61,081)	51,070	194,114
Total Primary Government Change in Net Assets	$ (154,483)	$ (14,167)	$ 668,073	$ 1,012,195

Notes: The State implemented GASB Statement 34 in fiscal year 2002. The government-wide schedules are effective beginning in fiscal year 2002.

Legislative action created the Governor's Office of Economic Development in fiscal year 2006; this action moved activity from the community and culture function to the general government function.

This schedule has been restated for prior period adjustments. Adjustments were made to the fiscal year and the preceding fiscal year in which the prior period adjustment was identified.

[1] Expenses for health and environmental quality have increased over the last nine fiscal years due to rising Medicaid program costs.

[2] From fiscal years 2005 to 2009 public education expenses increased for both enrollment growth and benefit-related costs for educators.

[3] From fiscal years 2005 to 2007, general tax revenues, specifically sales and use taxes, individual income taxes, and corporate taxes, increased significantly compared to prior years due to Utah's continued economic improvement. In fiscal years 2008 to 2010, general tax revenues declined due to the recessionary economy.

Schedule A–2 (Continued)

Fiscal Year				
2006	**2007**	**2008**	**2009**	**2010**
$ 152,895	$ 174,220	$ 164,411	$ 144,007	$ 156,754
102,476	97,692	148,424	489,925	872,826
6,560	13,042	10,477	12,900	31,971
1,570	1,136	2,310	2,349	2,166
126,114	143,721	160,635	168,844	180,401
27,581	31,404	33,417	35,635	30,886
417,196	461,215	519,674	853,660	1,275,004
112,960	126,498	117,246	89,805	109,804
253,809	219,690	157,624	144,383	170,224
10,715	10,634	12,135	12,234	13,875
5,394	5,876	6,524	7,838	9,033
173,400	195,276	219,801	228,474	238,767
32,826	39,753	44,140	49,437	41,527
109,140	138,252	143,853	214,876	546,840
698,244	735,979	701,323	747,047	1,130,070
281,048	274,764	181,649	(106,613)	(144,934)
14,875	25,440	23,462	22,976	22,206
—	—	—	—	—
308	—	—	—	—
—	877	—	—	38,188
—	—	—	—	—
19,013	(46,778)	(37,733)	(38,953)	(55,845)
—	—	—	—	—
34,196	(20,461)	(14,271)	(15,977)	4,549
315,244	254,303	167,378	(122,590)	(140,385)
$ 1,864,492	$ 1,971,890	$ 729,819	$ (42,644)	$ 424,993

[4] From fiscal years 2003 to 2007 unemployment compensation expenses decreased, reflecting Utah's improved employment. However, beginning in fiscal year 2008 and continuing in fiscal year 2010, unemployment compensation expenses increased significantly as the economy continued to weaken at a faster pace than in prior years.

Fund Balances — Governmental Funds

Last Nine Fiscal Years

(Modified Accrual Basis of Accounting) (Expressed in Thousands)

	Fiscal Year			
	2002	**2003**	**2004**	**2005**
General Fund				
Nonspendable:				
Long-term Portion of Interfund Loans Receivable	$ —	$ —	$ —	$ —
Inventories	—	—	—	—
Restricted	—	—	—	—
Committed	—	—	—	—
Assigned	—	—	—	—
Unassigned	—	—	—	—
Total General Fund	0	0	0	0
All Other Governmental Funds				
Nonspendable:				
Inventories	$ —	$ —	$ —	$ —
Permanent Fund Principal	—	—	—	—
Restricted	—	—	—	—
Committed	—	—	—	—
Assigned	—	—	—	—
Total All Other Governmental Funds	0	0	0	0
Total Fund Balances — Governmental Funds	$ 0	$ 0	$ 0	$ 0
General Fund				
Reserved [1]	$ 221,474	$ 230,980	$ 214,063	$ 262,360
Unreserved [2]	146,551	156,016	271,890	391,619
Total General Fund	368,025	386,996	485,953	653,979
All Other Governmental Funds				
Reserved	940,566	878,603	831,812	1,048,146
Unreserved reported in:				
Special Revenue Funds	418,365	562,605	643,340	737,746
Capital Projects [3]	52,959	75,489	(15,380)	(71,127)
Debt Service	8,173	7,107	5,787	5,881
Total All Other Governmental Funds	1,420,063	1,523,804	1,465,559	1,720,646
Total Fund Balances — Governmental Funds	$ 1,788,088	$ 1,910,800	$ 1,951,512	$ 2,374,625

Notes: Beginning fiscal year 2010, the fund balance categories were reclassified as a result of implementing GASB Statement 54. Fund balance has not been restated for prior years. Additionally, due to changes in the State's fund structure initiated when GASB Statement 34 was implemented, the changes in fund balance information are only available through 2009.

This schedule has been restated for prior period adjustments. Adjustments were made to the fiscal year and the preceding fiscal year in which the prior period adjustment was identified.

[1] In fiscal year 2009, general fund reserved fund balances decreased due to less reserves available as a result of the slowing economy.

[2] From fiscal years 2004 to 2007, general fund unreserved fund balances increased due to higher tax revenues from a strengthening economy. In fiscal years 2008 and 2009, general fund unreserved fund balances decreased as the State's economy slowed. Sales and use tax diversions along with reductions in the sales tax rate also contributed to the decrease in tax revenues in the general fund.

[3] From fiscal years 2004 to 2007, and again in fiscal year 2009, unreserved fund balance for capital projects reported a deficit balance as a result of outstanding encumbrances on various capital projects. Appropriations and bond proceeds available in subsequent fiscal years will fund these deficits.

Schedule A–3

Fiscal Year				
2006	**2007**	**2008**	**2009**	**2010**
$ —	$ —	$ —	$ —	$ 2,861
—	—	—	—	411
—	—	—	—	35,171
—	—	—	—	371,354
—	—	—	—	222,963
—	—	—	—	14,884
0	0	0	0	647,644
$ —	$ —	$ —	$ —	$ 11,646
—	—	—	—	1,066,568
—	—	—	—	1,333,776
—	—	—	—	347,254
—	—	—	—	92,806
0	0	0	0	2,852,050
$ 0	$ 0	$ 0	$ 0	$ 3,499,694
$ 300,497	$ 411,600	$ 470,800	$ 305,224	$ —
568,639	667,972	394,068	327,467	—
869,136	1,079,572	864,868	632,691	0
1,286,583	1,558,607	1,867,469	1,892,734	—
1,096,485	1,473,424	975,035	807,356	—
(93,248)	(107,624)	57,027	(13,219)	—
14,332	17,801	20,801	5,210	—
2,304,152	2,942,208	2,920,332	2,692,081	0
$ 3,173,288	$ 4,021,780	$ 3,785,200	$ 3,324,772	$ 0

Changes in Fund Balances — Governmental Funds

Last Nine Fiscal Years

(Modified Accrual Basis of Accounting) (Expressed in Thousands)

	Fiscal Year			
	2002	**2003**	**2004**	**2005**
Revenues				
Sales and Use Tax [1]	$ 1,473,479	$ 1,481,823	$ 1,553,909	$ 1,699,636
Individual Income Tax [1]	1,584,546	1,587,520	1,706,774	1,946,593
Corporate Tax [1]	124,561	161,129	165,893	209,304
Motor and Special Fuels Tax	321,682	321,370	327,838	336,417
Other Taxes	201,583	213,618	234,774	275,715
Federal Contracts and Grants [2]	1,856,477	2,049,922	2,295,428	2,366,786
Charges for Services/Royalties	256,213	244,527	286,879	330,998
Licenses, Permits, and Fees	98,632	101,529	103,635	121,382
Federal Mineral Lease	30,527	47,307	67,216	82,704
Federal Aeronautics	31,026	18,791	25,821	34,416
Intergovernmental	7,611	8,463	11,395	4,104
Investment Income [3]	(10,347)	34,626	69,314	71,538
Miscellaneous and Other	176,895	193,448	204,331	231,708
Total Revenues	6,152,885	6,464,073	7,053,207	7,711,301
Expenditures				
General Government	179,769	170,666	176,907	178,891
Human Services and Youth Corrections	531,290	533,898	553,136	576,871
Corrections, Adult	185,471	179,115	188,951	198,030
Public Safety	150,715	125,517	150,353	163,072
Courts	107,255	98,784	102,302	107,807
Health and Environmental Quality [4]	1,058,291	1,175,092	1,342,903	1,461,618
Higher Education–State Administration	42,155	34,891	32,827	39,121
Higher Education–Colleges and Universities	610,837	597,477	614,922	637,087
Employment and Family Services	321,154	363,116	394,926	417,037
Natural Resources	121,072	134,247	121,461	123,195
Community and Culture	91,014	91,986	89,051	87,621
Business, Labor, and Agriculture	63,940	66,382	72,124	85,115
Public Education [5]	1,998,450	1,979,880	2,033,259	2,168,896
Transportation [6]	848,617	756,634	811,088	832,285
Capital Outlay	112,569	205,861	173,869	139,488
Debt Service — Principal Retirement	104,298	109,653	124,498	183,911
Debt Service — Interest and Other Charges	70,890	79,367	87,462	89,768
Total Expenditures	6,597,787	6,702,566	7,070,039	7,489,813
Revenues Over (Under) Expenditures	(444,902)	(238,493)	(16,832)	221,488
Other Financing Sources (Uses)				
General Obligation Bonds Issued [6]	421,200	278,705	—	140,635
Revenue Bonds Issued	114,389	—	16,377	18,430
Refunding Bonds Issued	208,000	381,800	319,230	22,066
Premium on Bonds Issued	29,153	87,756	35,729	12,039
Payment of Current Bond Refunding	(208,000)	(150,000)	(5,050)	—
Payment to Refunded Bond Escrow Agent	—	(279,369)	(349,244)	(23,212)
Capital Leases/Contracts Issued	—	—	11,498	—
Sale of Capital Assets	16,115	15,412	13,066	18,070
Transfers In	763,114	458,734	572,766	852,989
Transfers Out	(734,251)	(431,833)	(555,468)	(839,392)
Special Item — Sale of Olympic Park Facilities	58,512	—	—	—
Special Item — Distribution to Local Governments	(29,772)	—	—	—
Prior Period Adjustments and Restatements	—	—	(1,360)	—
Total Other Financing Sources (Uses)	638,460	361,205	57,544	201,625
Net Change in Fund Balances	$ 193,558	$ 122,712	$ 40,712	$ 423,113
Debt Service as a Percentage of Noncapital Expenditures	2.81 %	3.02 %	3.22 %	3.87 %

Notes: Due to changes in the State's fund structure initiated when GASB Statement 34 was implemented, the changes in fund balance information are only available beginning in fiscal year 2002.

Legislative action created the Governor's Office of Economic Development in fiscal year 2006. This action moved activity from the community and culture function to the general government function.

This schedule has been restated for prior period adjustments. Adjustments were made to the fiscal year and the preceding fiscal year in which the prior period adjustment was identified.

[1] From fiscal years 2005 to 2007, tax revenues, specifically sales and use taxes, individual income taxes, and corporate taxes, increased significantly compared to prior years due to Utah's continued economic improvement. In fiscal year 2009, tax revenues decreased

Schedule A–4

Fiscal Year				
2006	**2007**	**2008**	**2009**	**2010**
$ 1,915,600	$ 2,109,732	$ 2,031,239	$ 1,761,224	$ 1,733,412
2,324,365	2,589,252	2,560,394	2,340,400	2,124,173
379,624	411,929	410,586	249,177	266,961
344,902	366,446	357,664	337,529	341,196
316,994	320,204	333,542	354,713	328,753
2,524,022	2,480,016	2,574,585	3,207,110	3,713,771
405,013	412,411	468,451	463,248	463,436
113,684	120,349	121,882	128,212	179,947
156,851	145,985	134,404	172,642	129,377
37,521	44,074	68,193	34,141	39,752
9,109	23,332	12,884	9,446	28,659
116,215	240,988	46,716	(132,523)	118,541
239,901	261,617	373,047	382,614	356,004
8,883,801	9,526,335	9,493,587	9,307,933	9,823,982
239,838	268,775	319,389	325,076	313,981
593,392	627,598	677,234	701,099	667,192
205,310	229,198	251,216	255,448	235,411
179,622	172,427	196,008	213,038	199,731
114,111	119,650	131,261	129,125	136,373
1,634,619	1,620,400	1,648,841	1,812,488	1,873,264
43,505	49,064	64,587	60,224	52,084
675,267	708,063	793,283	782,650	734,440
413,380	406,532	432,955	519,741	673,329
140,592	171,014	174,120	178,306	161,640
85,231	108,592	132,413	140,453	178,258
89,255	91,162	96,072	101,966	96,579
2,322,871	2,547,421	2,960,873	3,035,519	3,002,318
975,565	1,221,371	1,472,208	1,694,811	2,016,427
170,748	196,126	193,733	196,204	235,499
152,746	159,862	193,292	180,613	189,041
82,690	75,149	139,883	64,675	113,876
8,118,742	8,772,404	9,877,368	10,391,436	10,879,443
765,059	753,931	(383,781)	(1,083,503)	(1,055,461)
—	—	75,000	498,810	982,170
—	—	—	—	101,595
—	—	—	—	—
—	—	1,557	45,445	65,853
—	—	—	—	—
—	—	—	—	—
—	—	2,131	2,010	11,122
50,679	47,193	30,824	28,035	13,966
935,723	3,721,041	4,550,400	3,606,534	929,044
(952,798)	(3,674,615)	(4,512,711)	(3,557,759)	(873,367)
—	—	—	—	—
—	—	—	—	—
—	—	—	—	—
33,604	93,619	147,201	623,075	1,230,383
$ 798,663	$ 847,550	$ (236,580)	$ (460,428)	$ 174,922
3.11 %	2.95 %	3.72 %	2.66 %	3.28 %

significantly as the economy slowed. Sales and use tax diversions along with a reduction in the sales tax rate also contributed to this decrease.

[2] In fiscal year 2009, federal contracts and grants increased in part due to funding provided by the American Recovery and Reinvestment Act.

[3] In fiscal years 2002 and 2009, the decrease in fair value in investments for the permanent fund created a negative revenue.

[4] Expenditures for health and environmental quality have increased over the last eight fiscal years due to rising Medicaid program costs.

[5] From fiscal years 2005 to 2009, public education expenditures increased for both enrollment growth and benefit-related costs for educators.

[6] Expenditures for Transportation have increased over the last four fiscal years as additional funding through bond proceeds were used to address the State's transportation infrastructure needs.

State of Utah

Revenue Base

Last Ten Calendar Years

(Expressed in Thousands)

	Calendar Year			
	2000	**2001**	**2002**	**2003**
Taxable Sales, Services, and Use Tax Purchases				
Agriculture, Forestry, and Fishing	$ 32,173	$ 35,596	$ 37,667	$ 41,251
Mining	202,157	207,660	157,344	141,246
Construction	407,857	368,364	315,095	305,795
Manufacturing	1,543,234	1,587,075	1,369,021	1,392,412
Transportation	149,218	144,106	96,434	89,823
Communications and Utilities	2,592,628	2,966,872	2,963,647	2,833,309
Wholesale Trade	3,444,614	3,278,275	3,099,989	3,105,001
Retail	17,954,684	18,472,120	19,049,964	19,559,540
Finance, Insurance, and Real Estate	469,097	442,357	457,361	390,057
Services	4,276,454	4,267,008	4,157,216	4,005,676
Public Administration	66,505	67,043	77,846	93,453
Prior Period Payments and Refunds	506,392	589,713	730,567	602,479
Total Taxable Sales, Services and Use Tax Purchases	$ 31,645,013	$ 32,426,189	$ 32,512,151	$ 32,560,042
State Sales Tax Rate	4.75 %	4.75 %	4.75 %	4.75 %
Personal Income by Industry				
Federal Civilian	$ 2,092,156	$ 2,193,593	$ 2,423,704	$ 2,492,234
Federal Military	447,703	495,066	631,174	785,698
State and Local Government	5,361,261	5,701,905	5,973,292	6,296,192
Forestry, Fishing, and Related Activities	64,061	54,705	46,069	50,461
Mining	495,981	550,927	532,637	540,759
Utilities	335,693	408,094	459,954	366,172
Construction	3,271,568	3,491,766	3,580,465	3,510,360
Manufacturing	5,648,259	5,927,719	5,718,329	6,017,090
Wholesale Trade	2,075,701	2,131,879	2,120,316	2,164,106
Retail Trade	3,418,911	3,579,776	3,639,657	3,745,249
Transportation and Warehousing	1,957,340	2,105,772	2,099,374	2,100,420
Information	1,771,212	1,671,477	1,547,549	1,545,802
Financial, Insurance, Real Estate, Rental, and Leasing	3,096,721	3,553,045	3,774,022	3,928,379
Services	11,695,394	12,253,544	12,749,249	14,924,398
Farm Earnings	201,081	277,134	180,687	208,888
Other [1]	11,628,169	12,197,106	12,695,237	10,735,870
Total Personal Income	$ 53,561,211	$ 56,593,508	$ 58,171,715	$ 59,412,078
Highest Income Tax Rate	7.00 %	7.00 %	7.00 %	7.00 %

Sources: Taxable Sales, Services, and Use Tax Purchases — Utah State Tax Commission;
Personal Income by Industry — U.S. Department of Commerce, Bureau of Economic Analysis and the Utah Department of Workforce Services

[1] Other personal income includes dividends, interest, rents, residence adjustment, government transfers to individuals, and deduction for social insurance contributions.

Schedule B–1

Calendar Year					
2004	**2005**	**2006**	**2007**	**2008**	**2009**
$ 44,957	$ 69,102	$ 75,432	$ 73,621	$ 69,067	$ 63,464
195,448	284,634	407,292	477,342	913,227	606,168
368,876	512,075	711,035	792,084	651,069	574,524
1,691,533	2,027,777	2,507,326	2,678,207	2,452,251	2,023,844
128,218	171,898	201,036	205,763	165,864	114,824
3,080,330	3,248,719	3,557,949	3,591,019	3,606,457	3,938,145
3,611,473	4,265,754	5,087,766	5,318,425	4,770,063	3,749,825
21,013,848	22,897,441	25,784,902	27,428,307	27,373,277	26,377,469
355,012	384,754	412,926	429,446	408,388	344,745
4,179,256	4,747,385	5,261,263	5,689,281	6,413,609	5,993,237
83,973	106,941	114,007	116,614	242,975	263,901
557,951	524,772	674,846	889,925	294,293	359,249
$ 35,310,875	$ 39,241,252	$ 44,795,780	$ 47,690,034	$ 47,360,540	$ 44,409,395
4.75 %	4.75 %	4.75 %	4.75 %	4.65 %	4.70 %
$ 2,653,388	$ 2,827,949	$ 3,001,035	$ 3,138,372	$ 3,238,995	$ 3,272,529
832,917	927,445	905,950	912,409	951,870	1,059,587
6,582,221	6,940,881	7,314,145	7,795,916	8,394,680	8,953,508
50,788	54,446	61,100	70,750	68,407	68,836
656,558	782,327	1,020,766	1,168,058	1,354,744	1,153,937
407,838	419,901	473,612	481,972	486,537	493,071
3,843,588	4,452,093	5,334,442	5,724,470	5,132,484	4,548,682
6,484,455	6,744,183	7,433,295	7,979,603	8,332,275	7,528,645
2,336,127	2,592,648	2,854,575	3,143,922	3,314,664	3,113,665
4,000,677	4,256,761	4,678,838	5,138,055	5,104,347	4,977,083
2,339,759	2,491,349	2,569,311	2,896,873	2,748,637	2,765,022
1,603,195	1,827,679	1,806,953	1,782,130	1,879,193	1,897,639
4,198,455	4,578,330	4,977,776	5,226,007	5,295,606	5,088,011
16,165,823	17,506,414	19,283,184	20,727,833	22,276,183	22,823,899
278,957	246,234	110,011	186,047	81,855	117,504
11,130,398	13,095,844	13,773,349	18,336,583	20,240,852	20,163,873
$ 63,565,144	$ 69,744,484	$ 75,598,342	$ 84,709,000	$ 88,901,329	$ 88,025,491
7.00 %	7.00 %	6.98 %	6.98 %	5.00 %	5.00 %

Revenue Payers by Industry — Taxable Sales, Services, and Use Tax Purchases

Schedule B–2

Most Current Calendar Year and Historical Comparison

(Expressed in Thousands)

	Calendar Year 2000		Calendar Year 2009	
	Taxable Sales and Purchases	**Percent of Total**	**Taxable Sales and Purchases**	**Percent of Total**
Agriculture, Forestry, and Fishing	$ 32,173	0.1 %	$ 63,464	0.1 %
Mining	202,157	0.6 %	606,168	1.4 %
Construction	407,857	1.3 %	574,524	1.3 %
Manufacturing	1,543,234	4.9 %	2,023,844	4.6 %
Transportation	149,218	0.5 %	114,824	0.3 %
Communications and Utilities	2,592,628	8.2 %	3,938,145	8.9 %
Wholesale Trade	3,444,614	10.9 %	3,749,825	8.4 %
Retail	17,954,684	56.7 %	26,377,468	59.3 %
Finance, Insurance, and Real Estate	469,097	1.5 %	344,745	0.8 %
Services	4,276,454	13.5 %	5,993,237	13.5 %
Public Administration	66,505	0.2 %	263,901	0.6 %
Prior Period Payments, Refunds	506,392	1.6 %	359,249	0.8 %
Total Taxable Sales, Services, and Use Tax Purchases	$ 31,645,013	100.0 %	$ 44,409,394	100.0 %
State Sales Tax Rates	4.75 % except 2.00 % for Communications and Utilities		4.70 % except 2.00 % for Communications and Utilities	

Source: Utah State Tax Commission

Note: Due to confidentiality issues, the names of the ten largest revenue payers are not available. The categories presented are intended to provide alternative information regarding the sources of the State's revenue. The most current period available for taxable sales, services, and use tax purchases is calendar year 2009.

Revenue Payers — Personal Income Tax

Schedule B–3

Most Current Calendar Year and Historical Comparison

(Dollars Expressed in Thousands)

	Calendar Year 1999				Calendar Year 2008			
	Number of Filers	**Percent of Total**	**Tax Liability**	**Percent of Total**	**Number of Filers**	**Percent of Total**	**Tax Liability**	**Percent of Total**
Adjusted Gross Income Class								
$10,000 and under	192,051	22.4 %	$ 5,571	0.4 %	168,575	16.4 %	$ 1,645	0.1 %
$10,001–20,000	154,270	18.0 %	41,287	2.8 %	153,906	14.9 %	24,645	1.2 %
$20,001–30,000	120,057	14.0 %	80,149	5.5 %	137,722	13.4 %	67,157	3.4 %
$30,001–40,000	92,655	10.8 %	105,432	7.2 %	109,522	10.6 %	99,020	5.0 %
$40,001–50,000	75,958	8.8 %	125,305	8.6 %	87,555	8.5 %	119,038	6.0 %
$50,001–75,000	123,428	14.4 %	310,925	21.3 %	161,759	15.7 %	353,082	17.8 %
$75,001–100,000	51,583	6.0 %	196,839	13.5 %	98,409	9.5 %	335,364	16.9 %
$100,001–250,000	41,141	4.7 %	275,660	19.0 %	99,075	9.6 %	600,572	30.2 %
Over $250,000	8,122	0.9 %	315,707	21.7 %	13,983	1.4 %	387,798	19.4 %
Total	859,265	100.0 %	$ 1,456,875	100.0 %	1,030,506	100.0 %	$ 1,988,321	100.0 %

Source: Utah State Tax Commission, for full-year residents only.

Note: Due to confidentiality issues, the names of the ten largest revenue payers are not available. The categories presented are intended to provide alternative information regarding the sources of the State's revenue. The most current period available for personal income tax information is calendar year 2008.

Personal Income Tax Rates — Schedule B–4

Last Ten Calendar Years

	Calendar Year			
	2000	**2001 to 2005** [1]	**2006 to 2007** [2] [3]	**2008 to 2009** [4]
	Single and Married Filing Separately			
Tax Rate	2.30 %	2.30 %	2.30 %	—
Taxable Income Levels	$0–750	$0–863	$0–1,000	—
Tax Rate	3.30 %	3.30 %	3.30 %	—
Taxable Income Levels	$751–1,500	$864–1,726	$1,001–2,000	—
Tax Rate	4.20 %	4.20 %	4.20 %	—
Taxable Income Levels	$1,501–2,250	$1,727–2,588	$2,001–3,000	—
Tax Rate	5.20 %	5.20 %	5.20 %	—
Taxable Income Levels	$2,251–3,000	$2,589–3,450	$3,001–4,000	—
Tax Rate	6.00 %	6.00 %	6.00 %	—
Taxable Income Levels	$3,001–3,750	$3,451–4,313	$4,001–5,500	—
Tax Rate	7.00 %	7.00 %	6.98 %	—
Taxable Income Levels	Over $3,750	Over $4,313	Over $5,500	—
FlatTax Rate	—	—	5.35 %	5.00 %
	Married Filing Joint, Head of Household, and Qualifying Widow(er)			
Tax Rate	2.30 %	2.30 %	2.30 %	—
Taxable Income Levels	$0–1,500	$0–1,726	$0–2,000	—
Tax Rate	3.30 %	3.30 %	3.30 %	—
Taxable Income Levels	$1,501–3,000	$1,727–3,450	$2,001–4,000	—
Tax Rate	4.20 %	4.20 %	4.20 %	—
Taxable Income Levels	$3,001–4,500	$3,451–5,176	$4,001–6,000	—
Tax Rate	5.20 %	5.20 %	5.20 %	—
Taxable Income Levels	$4,501–6,000	$5,177–6,900	$6,001–8,000	—
Tax Rate	6.00 %	6.00 %	6.00 %	—
Taxable Income Levels	$6,001–7,500	$6,901–8,626	$8,001–11,000	—
Tax Rate	7.00 %	7.00 %	6.98 %	—
Taxable Income Levels	Over $7,500	Over $8,626	Over $11,000	—
FlatTax Rate	—	—	5.35 %	5.00 %

Source: Utah State Tax Commission

Note: The Utah State Legislature can raise the income tax rates by legislation, no vote of the populace is required; *Utah Constitution* , Article XIII, Section 5.

[1] The Legislature increased the income levels effective for calendar years 2001 through 2005.

[2] The Legislature increased income levels and lowered the maximum tax rate effective for calendar year 2006.

[3] The Legislature passed an option for the taxpayer to use the single rate of 5.35% or the tax tables for calendar year 2007.

[4] The Legislature passed a single tax rate for all taxpayers beginning with calendar year 2008.

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Ratios of Outstanding Debt by Type
Last Nine Fiscal Years

(Expressed in Millions)

	Fiscal Year			
	2002	**2003**	**2004**	**2005**
Governmental Activities				
General Obligation Bonds	$ 1,498	$ 1,714	$ 1,589	$ 1,588
State Building Ownership Authority Lease Revenue Bonds	346	335	339	312
Capital Leases	12	13	23	21
Contacts/Notes Payable	—	—	—	8
Total Governmental Activities	1,856	2,062	1,951	1,929
Business-type Activities				
Student Assistance Revenue Bonds	1,227	1,311	1,398	1,545
State Building Ownership Authority Lease Revenue Bonds	23	23	24	31
Water Loan Recapitalization Revenue Bonds	4	3	1	—
Contacts/Notes Payable	—	—	—	—
Total Business-type Activities	1,254	1,337	1,423	1,576
Total Primary Government [1]	$ 3,110	$ 3,399	$ 3,374	$ 3,505
Debt as a Percentage of Personal Income [1]	5.35 %	5.72 %	5.31 %	5.03 %
Amount of Debt Per Capita (expressed in dollars)	$ 1,319	$ 1,408	$ 1,367	$ 1,376
Net General Obligation Bonded Debt				
General Obligation Bonds	$ 1,498	$ 1,714	$ 1,589	$ 1,588
Less: Restricted Debt Service Funds	(6)	—	—	—
Net General Obligation Bonded Debt	$ 1,492	$ 1,714	$ 1,589	$ 1,588
Net General Obligation Bonded Debt as a Percentage of Taxable Property Value [2]	1.24 %	1.37 %	1.23 %	1.17 %
Amount of Net General Obligation Bonded Debt Per Capita (expressed in dollars) [1]	$ 633	$ 710	$ 644	$ 623

Sources: Utah State Administrative Services, Division of Finance; Utah State Tax Commission – Property Tax; and Utah Governor's Office of Planning and Budget – Demographics.

Note: Debt includes principal, premiums, discounts, and deferred amounts on refundings.

Ratios of outstanding debt by type, presented separately by governmental and business-type activities, are only available beginning in fiscal year 2002 when the State implemented GASB Statement 34.

[1] Ratios are calculated using personal income and population data. See Schedule D–1 for personal income and population data. During 2010, the State issued just under $1 billion in General Obligation bonds to take advantage of historically low interest rates and ease budget constraints for highway and building construction projects.

[2] The percentage of Net General Obligation Bonded Debt based upon taxable property value is presented for comparative purposes. The State does not presently levy ad valorem property taxes for General Obligation Bonded Debt, but is authorized to do so in accordance with Title 59, Chapter 2, Part 901 of the *Utah Code* . See Schedule C–3 for taxable property value.

Schedule C–1

Fiscal Year				
2006	**2007**	**2008**	**2009**	**2010**
$ 1,437	$ 1,284	$ 1,198	$ 1,563	$ 2,410
296	275	162	149	239
20	18	19	19	28
8	7	1	1	—
1,761	1,584	1,380	1,732	2,677
2,138	2,138	2,165	2,235	1,389
38	37	51	75	98
—	—	—	—	68
—	—	—	297	811
2,176	2,175	2,216	2,607	2,366
$ 3,937	$ 3,759	$ 3,596	$ 4,339	$ 5,043
5.21 %	4.44 %	4.04 %	4.93 %	5.59 %
$ 1,506	$ 1,392	$ 1,304	$ 1,550	$ 1,770
$ 1,437	$ 1,284	$ 1,198	$ 1,563	$ 2,410
—	—	—	—	—
$ 1,437	$ 1,284	$ 1,198	$ 1,563	$ 2,410
0.99 %	0.76 %	0.59 %	0.70 %	1.13 %
$ 550	$ 476	$ 434	$ 558	$ 846

Other Long-Term Liabilities
Last Nine Fiscal Years

(Expressed in Thousands)

	Fiscal Year			
	2002	**2003**	**2004**	**2005**
Governmental Activities				
General Obligation Bonds [4]	$ 1,474,400	$ 1,623,680	$ 1,510,160	$ 1,514,510
State Building Ownership Authority Lease Revenue Bonds	342,378	331,537	335,941	308,898
Net Unamortized Premiums	27,642	107,435	108,594	101,395
Deferred Amounts on Refunding	—	(14,038)	(26,966)	(25,361)
Capital Leases	15,026	12,846	22,902	20,931
Contracts/Notes Payable [1]	—	—	—	8,527
Compensated Absences [2]	135,541	134,746	139,594	140,029
Postemployment Benefits [3]	213,633	216,442	240,538	—
Claims	126,709	43,659	40,423	44,673
Pollution Remediation Obligation [1]	—	—	—	—
Arbitrage Liability	99	103	—	—
Net Other Post Employment Benefit Obligation	—	—	—	—
Settlement Obligations	—	—	—	—
Total Governmental Activities	2,335,428	2,456,410	2,371,186	2,113,602
Business-type Activities				
Student Assistance Revenue Bonds	1,227,325	1,310,965	1,397,460	1,544,830
State Building Ownership Authority Lease Revenue Bonds	22,858	22,341	23,330	30,672
Water Loan Recapitalization Revenue Bonds	4,135	2,640	1,060	—
Net Unamortized Premiums	269	265	237	1,061
Deferred Amounts on Refunding	—	—	—	(464)
Capital Leases	96	—	—	—
Contracts/Notes Payable [5]	—	—	—	—
Claims and Uninsured Liabilities	—	—	5,201	6,025
Arbitrage Liability	36,830	52,884	61,766	66,411
Total Business-type Activities	1,291,513	1,389,095	1,489,054	1,648,535
Total Primary Government Other Long-term Liabilities	$ 3,626,941	$ 3,845,505	$ 3,860,240	$ 3,762,137

Note: Details regarding the liabilities listed above can be found in Note 10. Long-term Liabilities in the financial statements.

[1] Beginning in 2008 the Pollution Remediation Obligation is no longer reported in the financial statements as part of Contracts Payable under Governmental Activites. This obligation is now being reported as Pollution Remediation Obligation per the implementation of Governmental Accounting Standards Board (GASB) Statement 49, *Accounting and Financial Reporting for Pollution Remediation Obligations.*

[2] During 2009, a new evaluation was performed in accordance with Governmental Accounting Standards Board (GASB) Statement 16, *Accounting for Compensated Absences* and as a result the total liability decreased.

[3] Beginning in 2005 the Postemployment Benefits liability is no longer reported in the financial statements in preparation for the implementation of Governmental Accounting Standards Board (GASB) Statement 45, *Accounting and Financial Reporting by Employers for Postemployment Benefits Other than Pensions.*

[4] In 2010, the State elected to issue bonds for highway and building construction projects to take advantage of historically low interest rates and ease budget constraints.

[5] During 2010, the Student Assistance Programs began participating in the U.S. Department of Education Loan Participation Purchase Program. The program was created to assist lenders in obtaining financing for student loans during 2008-2010 academic years.

Schedule C–2

Fiscal Year				
2006	**2007**	**2008**	**2009**	**2010**
$ 1,377,390	$ 1,237,170	$ 1,161,510	$ 1,492,620	$ 2,299,300
293,226	273,538	161,614	148,654	236,629
83,347	66,581	51,011	80,962	119,694
(21,546)	(17,732)	(13,621)	(10,151)	(7,080)
19,644	18,228	18,769	19,210	27,542
7,936	6,941	559	512	484
148,762	185,630	186,581	162,689	162,120
—	—	—	—	—
46,725	44,755	41,285	43,650	41,897
—	—	7,842	7,687	7,690
—	109	—	—	—
—	—	—	3,918	5,693
—	—	—	—	39,422
1,955,484	1,815,220	1,615,550	1,949,751	2,933,391
2,138,085	2,137,655	2,165,180	2,235,322	1,388,922
37,814	36,552	50,246	73,676	96,476
—	—	—	—	65,800
988	879	1,117	1,491	4,093
(415)	(365)	(318)	(267)	(221)
—	—	—	—	—
—	—	—	297,381	811,354
4,960	4,678	5,786	14,941	19,105
67,845	72,487	65,945	57,782	50,214
2,249,277	2,251,886	2,287,956	2,680,326	2,435,743
$ 4,204,761	$ 4,067,106	$ 3,903,506	$ 4,630,077	$ 5,369,134

Legal Debt Margin
Last Ten Fiscal Years

(Expressed in Millions)

	Fiscal Year			
	2001	**2002**	**2003**	**2004**
Taxable Property, Taxable Value [1]	$ 112,218	$ 120,332	$ 125,437	$ 129,345
Taxable Property, Fair Market Value [1]	$ 152,329	$ 163,186	$ 170,776	$ 176,541
Debt Limit (Fair Market Value times 1.5%)	1.50%	1.50%	1.50%	1.50%
Debt Limit Amount	2,285	2,448	2,562	2,648
Net General Obligation Bonded Debt [2]	1,146	1,498	1,714	1,589
Legal Debt Margin	$ 1,139	$ 950	$ 848	$ 1,059
Net General Obligation Bonded Debt As a Percentage of the Debt Limit Amount	50.15 %	61.19 %	66.90 %	60.01 %

Source: Utah State Tax Commission.

Note: Article XIV, Section 5 of the *Utah Constitution* authorizes general obligation debt for purposes as authorized by the Legislature. Section 1 of the Article limits outstanding state general obligation debt to 1.5 percent of the fair market value of the taxable property in the State. Net General Obligation Bonded Debt includes premiums, discounts, and deferred amounts on refundings.

[1] Taxable property is assessed January 1 of each year. The value used for the fiscal year limitation is from the prior calendar year; assessed values as of January 1, 2009, are used for fiscal year 2010.

[2] Prior to fiscal year 2002, only principal debt is included; not included are premiums, discounts and deferred amounts on refundings. During 2010, the State issued just under $1 billion in General Obligation bonds to take advantage of low interest rates and ease budget constraints.

Statutory Debt Limit
Last Ten Fiscal Years

(Expressed in Thousands)

	Fiscal Year			
	2001	**2002**	**2003**	**2004**
Appropriations Limitation Amount [1]	$ 3,798,512	$ 4,176,703	$ 4,150,684	$ 1,856,205
Limit (Appropriations Limitation Amount times applicable percentage) [1]	20.00%	20.00%	20.00%	45.00%
Statutory Debt Limit Amount	759,702	835,341	830,137	835,292
Net General Obligation Bonded Debt	1,146,000	1,498,371	1,713,755	1,588,810
Less: Exempt Highway Construction Bonds	(908,000)	(1,000,450)	(1,020,049)	(980,811)
Net General Obligation Bonded Debt Subject to Statutory Debt Limit	238,000	497,921	693,706	607,999
Additional General Obligation Debt Incurring Capacity	$ 521,702	$ 337,420	$ 136,431	$ 227,293

Source: Utah State Administrative Services, Division of Finance.

Notes: Article XIV, Section 5 of the *Utah Constitution* authorizes general obligation debt for purposes as authorized by the Legislature. In addition, Title 63, Chapter 38c of the *Utah Code* limits outstanding state general obligation debt to not exceed the applicable percentage (unless approved by more than two-thirds of both houses of the Legislature) of that fiscal year's appropriations limit. Net General Obligation Bonded Debt includes premiums, discounts, and deferred amounts on refundings.

[1] The 2004 Legislature made changes to the calculation of the appropriations limit which also necessitated changing the applicable percentage from 20 to 45 percent, effective for fiscal year 2004.

Schedule C–3

Fiscal Year					
2005	**2006**	**2007**	**2008**	**2009**	**2010**
$ 135,827	$ 144,519	$ 168,812	$ 201,774	$ 224,689	$ 212,423
$ 185,620	$ 198,983	$ 233,013	$ 282,176	$ 311,525	$ 291,460
1.50%	1.50%	1.50%	1.50%	1.50%	1.50%
2,784	2,985	3,495	4,233	4,673	4,372
1,588	1,437	1,284	1,198	1,563	2,410
$ 1,196	$ 1,548	$ 2,211	$ 3,035	$ 3,110	$ 1,962
57.04 %	48.14 %	36.74 %	28.30 %	33.45 %	55.12 %

Schedule C–4

Fiscal Year					
2005	**2006**	**2007**	**2008**	**2009**	**2010**
$ 1,956,584	$ 2,099,609	$ 2,276,693	$ 2,477,629	$ 2,515,576	$ 2,657,135
45.00%	45.00%	45.00%	45.00%	45.00%	45.00%
880,463	944,824	1,024,512	1,114,933	1,132,009	1,195,711
1,587,804	1,436,845	1,284,023	1,198,172	1,562,815	2,409,939
(957,093)	(877,979)	(790,567)	(763,583)	(1,079,270)	(1,860,685)
630,711	558,866	493,456	434,589	483,545	549,254
$ 249,752	$ 385,958	$ 531,056	$ 680,344	$ 648,464	$ 646,457

Pledged Revenue Bond Coverage

Schedule C–5

Last Nine Fiscal Years

(Expressed in Thousands)

Fiscal Year	Gross Revenues [1]	Less Operating Expenses [2]	Net Available Revenue	Debt Service Principal	Debt Service Interest	Coverage [3]
Water Loan Programs [5]						
2010	$ 13,875	$ 31,213	$ (17,338)	$ —	$ 862	(20.11)
2009	$ —	$ —	$ —	$ —	$ —	—
2008	$ —	$ —	$ —	$ —	$ —	—
2007	$ —	$ —	$ —	$ —	$ —	—
2006	$ —	$ —	$ —	$ —	$ —	—
2005	$ 9,796	$ 8,611	$ 1,185	$ 1,060	$ 37	1.08
2004	$ 9,160	$ 6,613	$ 2,547	$ 1,580	$ 117	1.50
2003	$ 8,975	$ 6,873	$ 2,102	$ 1,495	$ 201	1.24
2002	$ 9,132	$ 5,716	$ 3,416	$ 4,540	$ 465	0.68
Student Assistance Programs [4]						
2010	$ 70,616	$ 42,470	$ 28,146	$ 966,668	$ 35,967	0.03
2009	$ 84,465	$ 25,658	$ 58,807	$ 121,358	$ 62,839	0.32
2008	$ 129,255	$ 19,682	$ 109,573	$ 72,145	$ 98,154	0.64
2007	$ 146,108	$ 33,211	$ 112,897	$ 430	$ 97,729	1.15
2006	$ 118,044	$ 37,810	$ 80,234	$ 40,420	$ 64,807	0.76
2005	$ 83,093	$ 31,944	$ 51,149	$ 3,710	$ 33,404	1.38
2004	$ 67,550	$ 35,645	$ 31,905	$ 43,640	$ 18,797	0.51
2003	$ 69,561	$ 41,346	$ 28,215	$ 36,110	$ 23,507	0.47
2002	$ 72,451	$ 22,216	$ 50,235	$ 7,540	$ 29,367	1.36

Notes: Details regarding the State's outstanding bonds can be found in Note 10. Long-term Liabilities in the financial statements.

Due to changes in the State's fund structure initiated when GASB Statement 34 was implemented, pledged revenue bond coverage is only available beginning in fiscal year 2002.

[1] Revenues for Water Loan Programs are primarily interest on revolving loan receivables. Revenues for Student Assistance Programs are primarily interest on student loans and federal allowances.

[2] Operating Expenses do not include interest, depreciation, or amortization expenses.

[3] Coverage equals net available revenue divided by debt service.

[4] Only the Student Loan Purchase Program bonds are presented.

[5] Between years 2006 and 2009, the State did not issue any water loan recapilatization bonds. Current year revenues were sufficent to cover program expenses.

Demographic and Economic Indicators — Schedule D–1

Last Ten Calendar Years

Calendar Year	Population (in Thousands) Utah Number	Utah Change	U.S. Number	U.S. Change	Unemployment Rate Utah	U.S.	Utah Net Migration
2001	2,306	2.6 %	285,226	1.1 %	4.4 %	4.8 %	23,848
2002	2,358	2.3 %	288,126	1.0 %	5.8 %	5.8 %	17,299
2003	2,414	2.4 %	290,796	0.9 %	5.7 %	6.0 %	18,568
2004	2,469	2.3 %	293,638	1.0 %	5.0 %	5.5 %	18,367
2005	2,547	3.2 %	296,507	1.0 %	4.2 %	5.1 %	40,647
2006	2,615	2.7 %	299,200	0.9 %	3.0 %	4.6 %	28,730
2007	2,700	3.3 %	302,040	0.9 %	2.7 %	4.6 %	44,252
2008	2,758	2.1 %	304,992	1.0 %	3.7 %	5.8 %	16,648
2009	2,800	1.5 %	307,979	1.0 %	6.6 %	9.3 %	1,500
2010 (est.)	2,849	1.8 %	310,800	0.9 %	7.6 %	9.7 %	10,000

Calendar Year	Personal Income (in Millions) Utah Amount	Utah Change	U.S. Amount	U.S. Change	Per Capita Income (in Dollars) Utah Amount	Utah Change	U.S. Amount	U.S. Change
2001	$ 56,594	5.7 %	$ 8,724,125	3.5 %	$ 24,542	3.0 %	$ 30,587	9.8 %
2002	$ 58,172	2.8 %	$ 8,881,900	1.8 %	$ 24,670	0.5 %	$ 30,826	0.8 %
2003	$ 59,412	2.1 %	$ 9,163,600	3.2 %	$ 24,611	(0.2)%	$ 31,512	2.2 %
2004	$ 63,565	7.0 %	$ 9,727,200	6.2 %	$ 25,745	4.6 %	$ 33,127	5.1 %
2005	$ 69,744	9.7 %	$ 10,269,750	5.6 %	$ 27,383	6.4 %	$ 34,636	4.6 %
2006	$ 75,598	8.4 %	$ 10,993,900	7.1 %	$ 28,909	5.6 %	$ 36,744	6.1 %
2007	$ 84,709	12.1 %	$ 11,894,000	8.2 %	$ 31,374	8.5 %	$ 39,379	7.2 %
2008	$ 88,902	4.9 %	$ 12,391,000	4.2 %	$ 32,234	2.7 %	$ 40,627	3.2 %
2009	$ 88,026	(1.0)%	$ 12,175,000	(1.7)%	$ 31,438	(2.5)%	$ 39,532	(2.7)%
2010 (est.)	$ 90,253	2.5 %	$ 12,515,000	2.8 %	$ 31,679	0.8 %	$ 40,267	1.9 %

Source: Population—Utah Population Estimates Committee at July 1 each year. The 2010 estimate is from the Utah Revenue Assumption Committee.

Source: Unemployment Rate—Utah Department of Workforce Service. The 2010 estimate is from the Utah Revenue Assumption Committee.

Source: Utah Net Migration—Utah Population Estimates Committee at July 1 each year. The 2010 estimate is from the Utah Revenue Assumption Committee.

Source: Personal Income—U.S. Department of Commerce, Bureau of Economic Analysis, and Utah Department of Workforce Services. The 2010 estimate is from the Utah Revenue Assumption Committee.

Note: Per Capita Income is calculated by dividing total personal income by population. Amounts may not be exact due to rounding.

State of Utah

Principal Employers

Schedule D–2

Most Current Calendar Year and Historical Comparison

	Calendar Year 2000			Calendar Year 2009		
Entity Name	**Number of Employees**	**Rank**	**Percent of All Employees**	**Number of Employees**	**Rank**	**Percent of All Employees**
Intermountain Health Care (IHC)	20,000 +	2	2.1 %	20,000 +	1	2.2 %
State of Utah	20,000 +	1	2.1 %	20,000 +	2	1.9 %
Wal-Mart Stores	5,000 – 6,999	10	0.7 %	15,000 – 19,999	3	1.5 %
Brigham Young University	15,000 – 19,999	3	1.6 %	15,000 – 19,999	4	1.4 %
University of Utah (includes Hospital)	15,000 – 19,999	4	1.6 %	15,000 – 19,999	5	1.3 %
Hill Air Force Base	10,000 – 14,999	5	0.9 %	10,000 – 14,999	6	1.0 %
Granite School District	7,000 – 9,999	7	0.8 %	7,000 – 9,999	7	0.8 %
Davis County School District				7,000 – 9,999	8	0.7 %
Jordan School District	7,000 – 9,999	8	0.6 %	5,000 – 6,999	9	0.7 %
Kroger Group Cooperative				5,000 – 6,999	10	0.6 %
Convergys	7,000 – 9,999	6	0.8 %			
Utah State University	5,000 – 6,999	9	0.7 %			
Total Employees of Principal Employers	128,000		12.9 %	146,600		12.1 %

Source: Utah Department of Workforce Services.

Note: Number of employees is based on a calendar year average.

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Composition of Labor Force
Last Ten Calendar Years

	Calendar Year			
	2000	**2001**	**2002**	**2003**
Nonagricultural Jobs				
Government	185,349	190,117	195,246	196,537
Mining	7,291	7,209	6,880	6,670
Construction	72,309	71,620	67,838	67,599
Manufacturing	125,784	122,092	113,873	112,291
Trade, Transportation, and Utilities	219,823	219,954	216,032	213,970
Information	35,927	33,514	31,004	30,016
Financial Activity	58,731	62,214	63,352	64,674
Professional and Business Services	139,533	136,646	131,912	131,910
Education and Health Services	104,855	109,520	113,696	118,379
Leisure and Hospitality	95,391	98,328	100,943	99,634
Other Services	29,886	30,471	32,970	32,451
Total Nonagricultural Jobs	1,074,879	1,081,685	1,073,746	1,074,131
Civilian Labor Force	1,104,208	1,159,433	1,181,691	1,207,436
Total Employed	1,068,371	1,108,547	1,113,645	1,139,129
Unemployed	35,837	50,886	68,046	68,307
Unemployment Rate	3.4 %	4.4 %	5.8 %	5.7 %

Source: Utah Department of Workforce Services

Note: The U.S. Bureau of Economic Analysis switched from the Standard Industrial Classification (SIC) to the North American Industry Classification System (NAICS) beginning in calendar year 2001. The Utah Department of Workforce Services provided calendar year 2000 data that conforms to the NAICS groupings.

Calendar Year					
2004	**2005**	**2006**	**2007**	**2008**	**2009**
198,877	202,307	204,483	206,868	211,710	214,680
7,083	8,473	10,024	11,034	12,506	10,696
72,631	81,685	95,164	103,450	90,469	70,492
114,765	117,246	123,064	127,695	125,852	112,879
219,212	225,938	234,797	245,672	247,978	234,098
30,272	32,105	32,541	32,448	30,747	29,570
65,040	67,583	71,469	74,739	74,050	71,092
138,220	146,704	154,834	161,022	162,194	149,532
123,282	128,605	134,410	139,991	146,617	150,866
102,031	104,223	108,477	112,821	114,813	110,859
32,915	33,451	34,651	35,542	35,534	34,028
1,104,328	1,148,320	1,203,914	1,251,282	1,252,470	1,188,792
1,237,055	1,276,378	1,318,473	1,356,550	1,368,182	1,364,494
1,174,797	1,223,248	1,279,453	1,319,784	1,317,082	1,274,788
62,258	53,130	39,020	36,766	51,100	89,706
5.0 %	4.2 %	3.0 %	2.7 %	3.7 %	6.6 %

Public Education Student Enrollment (K–12)
Last Ten Academic Years

	Academic Year			
	2000–01	**2001–02**	**2002–03**	**2003–04**
Elementary	256,429	259,328	262,168	266,666
Secondary	218,840	218,473	218,975	220,272
Total All Grades	475,269	477,801	481,143	486,938

Source: State of Utah Office of Education

Note: Public Education Student Enrollment count is based on October 1st counts.

Public Higher Education Enrollment
Last Ten Academic Years

	Academic Year			
	2001–02	**2002–03**	**2003–04**	**2004–05**
University of Utah	27,664	29,992	29,936	30,479
Utah State University	23,001	22,848	23,474	23,908
Weber State University	17,258	18,654	19,167	18,875
Southern Utah University	6,095	5,881	6,048	6,672
Salt Lake Community College	24,220	23,873	24,154	25,711
Utah Valley State College	22,609	23,609	23,803	24,149
Dixie State College of Utah [1]	7,255	7,473	7,682	8,564
College of Eastern Utah	2,746	2,646	2,692	2,471
Snow College	4,096	3,768	4,036	4,108
Utah College of Applied Technology	37,210	37,660	35,549	25,817
Total All Institutions	172,154	176,404	176,541	170,754

Source: Utah State Board of Regents

Note: Utah Higher Education Enrollment count is based on fall semester third week headcounts.

[1] Dixie State College of Utah included summer term headcounts for academic years prior to 2006–07.

Schedule D–4

Academic Year					
2004–05	**2005–06**	**2006–07**	**2007–08**	**2008–09**	**2009–10**
273,163	283,972	295,252	314,676	322,704	329,027
222,519	226,040	230,835	236,694	240,569	247,308
495,682	510,012	526,087	551,370	563,273	576,335

Schedule D–5

Academic Year					
2005–06	**2006–07**	**2007–08**	**2008–09**	**2009–10**	**2010–11**
30,558	30,511	29,797	30,228	31,407	32,671
23,107	23,623	24,421	23,925	25,065	25,767
18,334	18,642	18,306	21,674	23,331	24,126
6,859	7,029	7,057	7,516	8,066	8,024
25,551	25,129	25,144	29,866	33,774	33,983
24,487	23,305	23,840	26,696	28,765	32,670
9,114	5,967	5,944	6,443	7,911	8,755
2,179	2,220	2,444	2,082	2,173	2,634
4,113	4,179	3,745	3,798	4,368	4,386
25,199	19,389	19,595	20,321	18,831	18,476
169,501	159,994	160,293	172,549	183,691	191,492

Full-Time Equivalent State Employees by Function
Last Ten Fiscal Years

	Fiscal Year			
	2001	**2002**	**2003**	**2004**
General Government				
Government Operations [1]	1,321	1,344	1,297	1,295
Tax Commission	884	872	835	846
All Other	144	145	144	127
Human Services and Youth Corrections	4,605	4,706	4,543	4,630
Adult Corrections	2,243	2,253	2,159	2,228
Public Safety				
Department of Public Safety	1,106	1,171	1,166	1,211
Utah National Guard	202	223	227	252
State Courts	1,127	1,125	1,053	1,056
Health and Environmental Quality				
Department of Health	1,144	1,189	1,207	1,271
Department of Environmental Quality	404	416	408	397
Employment and Family Services	1,772	1,850	1,889	1,993
Natural Resources	1,191	1,219	1,215	1,266
Community and Culture [1]	302	297	267	262
Business, Labor, and Agriculture	688	701	701	703
Education				
Public Education Support	1,061	1,066	1,055	1,088
Higher Education Support	158	160	147	154
Transportation	1,895	1,951	1,871	1,829
Total Full-time Equivalent State Employees	20,247	20,688	20,184	20,608

Source: Utah State Administrative Services, Division of Finance

[1] In fiscal year 2006, the Legislative action created the Governor's Office of Economic Development; this action shifted employees from community and culture to the government operations function.

Fiscal Year					
2005	**2006**	**2007**	**2008**	**2009**	**2010**
1,292	1,345	2,074	2,114	2,084	2,018
844	852	764	777	763	723
132	147	152	157	154	157
4,697	4,644	4,521	4,546	4,464	4,155
2,234	2,319	2,316	2,377	2,439	2,271
1,182	1,159	1,151	1,153	1,202	1,218
245	247	246	237	239	196
1,073	1,077	1,077	1,112	1,096	1,068
1,289	1,295	1,231	991	988	950
403	406	382	385	383	384
1,999	1,931	1,729	2,030	2,062	2,066
1,273	1,319	1,304	1,330	1,361	1,350
251	188	187	188	191	193
712	716	706	722	715	691
1,129	1,176	1,159	1,168	1,178	1,170
177	200	230	223	205	171
1,762	1,768	1,691	1,716	1,685	1,637
20,694	20,789	20,920	21,226	21,209	20,418

Operating Indicators by Function
Last Ten Fiscal Years

	Fiscal Year			
	2001	**2002**	**2003**	**2004**
General Government				
Government Operations				
Construction Projects Managed	638	757	886	844
Tax Commission				
Percent of Data Managed Electronically	20.1 %	27.3 %	33.5 %	42.1 %
Number of Returns Filed Electronically	191,565	263,337	325,077	409,249
Motor Vehicle Registrations (in thousands)	2,383	2,464	2,524	2,657
Human Services and Youth Corrections				
Food Stamp Recipients [1]	143,372	160,180	186,074	211,480
Percent of Population	6.2 %	6.8 %	7.7 %	8.6 %
Juveniles, Daily Average in Justice System Placement	1,288	1,231	1,208	1,203
Rate of Recommitment to Juvenile Custody	10.2 %	9.8 %	10.3 %	9.4 %
Adult Corrections				
Incarcerated Offenders [1]	5,590	5,434	5,687	5,875
Supervised Offenders [1]	11,025	11,392	11,514	11,519
Utah Incarceration Rate (per 100,000 population)	230	233	240	246
US Incarceration Rate (per 100,000 population)	470	476	482	486
State Courts [2]				
State Court Filings	350,633	342,794	313,340	294,376
State Court Dispositions	354,961	338,551	323,235	317,015
Health				
Children's Health Insurance Program Enrollment	21,366	24,674	24,854	28,443
Medicaid Eligible (unduplicated)	235,813	249,447	249,745	276,813
Percent of Population	10.2 %	10.6 %	10.3 %	11.2 %
Employment and Family Services				
Individuals Registered for Employment	252,520	263,218	259,914	256,934
Percent Who Entered Employment	N/A	62 %	62 %	61 %
Natural Resources				
Hatchery Fish, Pounds Raised	862,442	810,513	887,546	930,071
Hunting and Fishing Licenses Sold (in thousands) [1] [3]	408,587	373,381	360,285	366,256
State Park Visitations (in thousands)	6,075	5,640	4,573	4,414
Business, Labor, and Agriculture				
Department of Commerce				
Licenses and Registrations Issued [4]	249,927	251,982	250,295	257,140
Department of Agriculture and Food				
Dairy Farm Inspections	1,369	1,453	1,145	1,087
Pounds of Turkey Inspected and Graded (in thousands)	81,279	88,989	88,780	69,371
Gas Pumps and Scales Inspected	20,434	21,602	23,913	22,510
Higher Education				
Number of Certificates and Degrees Awarded	22,327	25,026	25,999	30,801
Transportation				
Percent of Roads Which are Deficient (see page 131) [1]	8.3 %	6.6 %	6.4 %	6.2 %
Vehicles Weighed or Inspected (in thousands)	5,467	5,647	5,462	5,456

Source: Various departments of the State and Utah State Board of Regents.

Note: N/A = Not Available

[1] Data is provided on a calendar year basis.

[2] State Courts includes filings and dispositions for the appellate, district, and juvenile courts; it does not include the justice courts which are operated by cities and counties.

[3] Includes only licenses for elk, deer, fishing and all other big game. Year 2010 is an estimate.

[4] Includes professional, occupational, real estate, and securities licenses. Does not include corporation and other business registrations or filings.

Fiscal Year					
2005	**2006**	**2007**	**2008**	**2009**	**2010**
782	828	909	946	841	847
48.3 %	54.4 %	58.9 %	62.9 %	65.3 %	70.5 %
482,443	565,851	640,365	725,293	748,879	777,485
2,732	2,818	2,955	2,779	2,759	2,681
225,685	230,288	214,164	224,313	293,151	363,714
8.9 %	8.8 %	7.9 %	8.1 %	10.5 %	12.8 %
1,239	1,128	1,150	1,132	1,105	1,023
7.3 %	9.5 %	6.8 %	7.3 %	7.2 %	8.3 %
6,148	6,325	6,502	6,489	6,521	N/A
11,798	12,158	11,521	12,519	12,423	N/A
240	240	246	232	232	N/A
488	497	445	509	504	N/A
300,049	283,724	275,020	270,684	369,830	367,541
339,664	263,703	240,180	225,362	369,772	341,626
28,924	35,259	31,998	32,101	38,036	41,503
286,983	287,559	274,710	267,378	298,372	325,204
11.3 %	11.0 %	10.2 %	9.7 %	10.7 %	11.4 %
266,105	250,855	202,642	211,906	283,692	317,998
66 %	70 %	72 %	74 %	71 %	59 %
893,497	1,062,512	993,323	964,630	1,106,719	1,334,782
366,341	415,066	438,286	599,691	607,875	598,474
4,299	4,532	4,676	4,549	4,624	4,620
262,216	291,162	309,106	314,894	321,943	308,717
1,089	1,054	769	718	743	N/A
92,650	88,544	85,954	81,945	55,685	N/A
37,892	26,394	21,423	19,631	22,216	15,548
30,093	30,463	30,182	33,608	26,990	28,639
6.3 %	11.3 %	12.4 %	13.9 %	13.1 %	N/A
5,528	5,796	6,358	6,278	4,790	4,686

Capital Asset Statistics by Function
Last Nine Fiscal Years

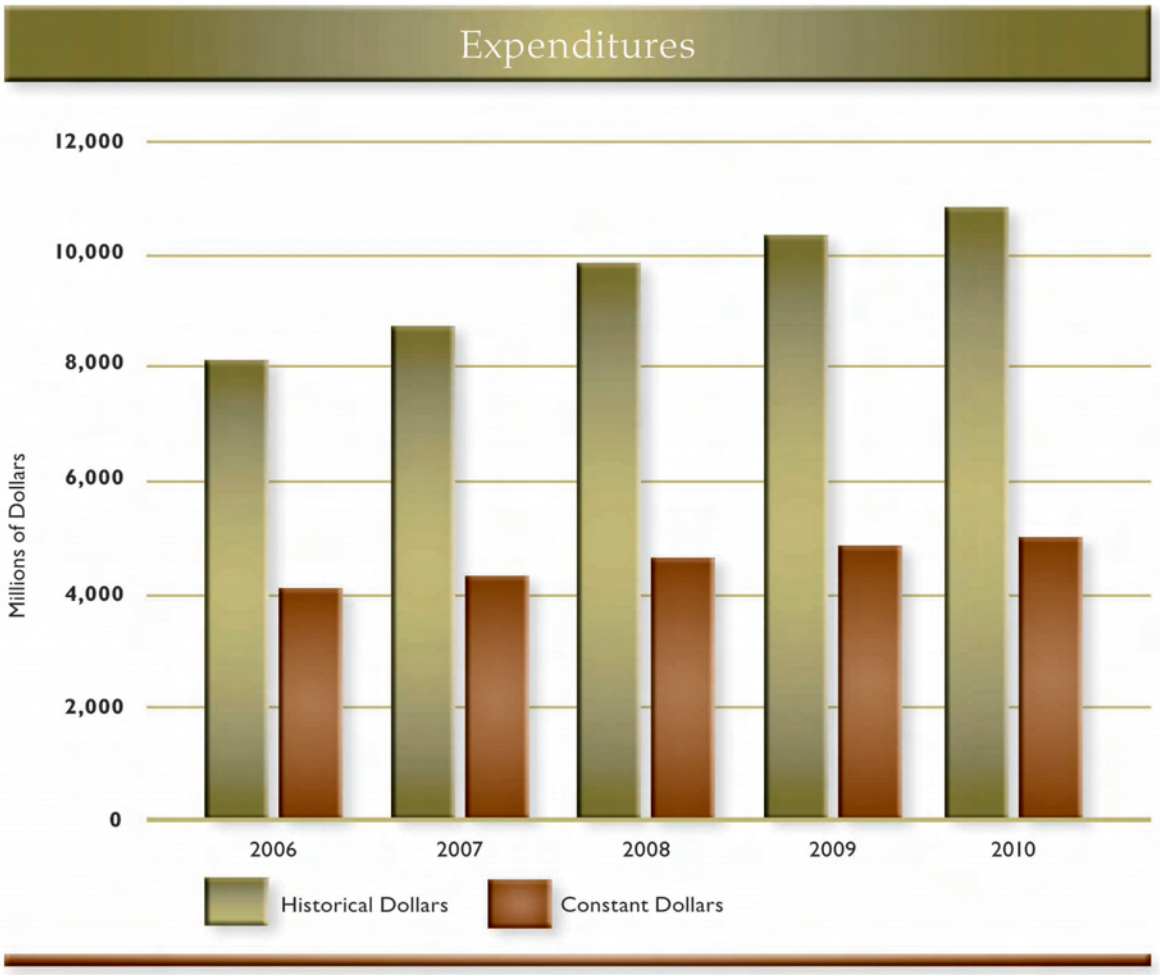
	Fiscal Year			
	2002	**2003**	**2004**	**2005**
General Government				
Buildings	306	307	313	319
Vehicles	7,422	7,339	7,368	7,354
Data Processing Equipment and Software	3,727	3,927	2,048	2,116
Reproduction and Printing Equipment	750	872	1,013	1,011
Human Services and Youth Corrections				
Data Processing Equipment and Software	78	81	84	86
Adult Corrections				
Data Processing Equipment and Software	186	183	185	188
Security and Surveillance Equipment	44	44	43	41
Public Safety				
Department of Public Safety				
Vehicles	29	21	22	28
Data Processing Equipment and Software	189	95	117	129
Medical and Lab Equipment	187	109	116	122
Utah National Guard				
Buildings	198	199	201	202
State Courts				
Data Processing Equipment and Software	146	148	151	80
Audio Visual Equipment	107	141	163	188
Health and Environmental Quality				
Department of Health				
Data Processing Equipment and Software	285	276	214	229
Medical and Lab Equipment	152	159	172	189
Department of Environmental Quality				
Monitoring and Lab Equipment	238	250	247	279
Employment and Family Services				
Department of Workforce Services				
Data Processing Equipment and Software	235	226	289	351
Natural Resources				
Division of Parks and Recreation				
State Parks	39	39	39	40
Buildings	527	562	634	626
Vehicles	216	239	248	258
Division of Wildlife Resources				
Wildlife Management Areas	87	87	87	87
Fish Hatcheries	11	11	11	11
Buildings	166	185	192	167
Vehicles	89	93	107	117
Business, Labor, and Agriculture				
Data Processing Equipment and Software	98	94	91	100
Monitoring and Lab Equipment	88	90	101	107
Transportation				
Highway Center Line Miles	5,855	5,799	5,733	5,724
Buildings	297	299	308	315
Vehicles	742	693	701	737
Heavy Equipment	1,827	1,892	1,991	2,158

Source: Utah State Administrative Services, Division of Finance and various agencies of the State.

Note: Capital asset statistics by function are only available beginning in fiscal year 2002 when the State implemented GASB Statement 34.

Fiscal Year				
2006	**2007**	**2008**	**2009**	**2010**
319	288	289	290	299
7,376	7,376	7,437	7,256	7,266
2,179	2,156	2,302	2,448	2,437
1,011	948	1,020	994	1,003
75	72	61	45	64
192	189	230	219	226
40	43	52	55	59
35	28	28	28	34
135	121	127	182	200
133	140	146	147	174
204	192	192	193	206
85	86	95	95	105
190	190	191	190	192
215	216	211	216	147
204	203	228	218	257
295	304	313	327	316
370	424	458	464	449
42	42	42	42	42
622	642	667	681	684
269	296	292	315	329
87	87	87	92	92
11	11	11	11	11
167	164	165	163	166
136	142	189	193	208
94	94	99	91	94
108	107	106	106	105
5,680	5,777	5,754	5,699	5,753
336	343	345	358	361
770	812	832	832	824
2,346	2,462	2,543	2,544	2,538

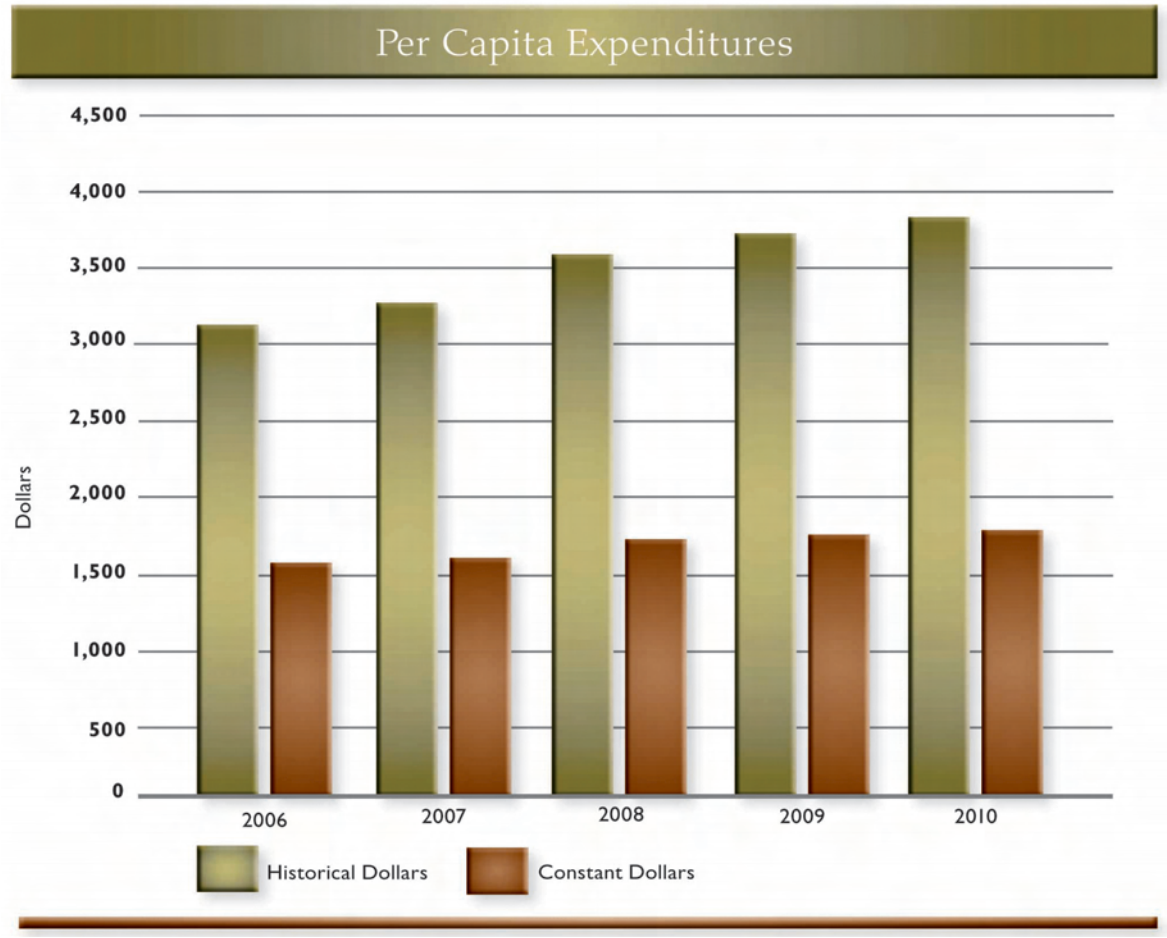
Expenditures — Historical and Constant Dollars **Schedule F–1**
All Governmental Fund Types
Last Five Fiscal Years



Fiscal Year	Historical Dollars (in Millions)	Historical Dollars Change	Constant Dollars (in Millions)	Constant Dollars Change
2006	$ 8,119	8.4 %	$ 4,080	4.4 %
2007	$ 8,772	8.0 %	$ 4,297	5.3 %
2008	$ 9,877	12.6 %	$ 4,666	8.6 %
2009	$ 10,391	5.2 %	$ 4,842	3.8 %
2010	$ 10,879	4.7 %	$ 5,024	3.8 %

Source: Constant Dollars are derived using the Consumer Price Index for all urban consumers, base year 1982–84 = 100.

Per Capita Expenditures — Historical and Constant Dollars **Schedule F–2**
All Governmental Fund Types
Last Five Fiscal Years



Fiscal Year	Per Capita Expenditures			
	Historical Dollars		Constant Dollars	
		Change		Change
2006	$ 3,105	5.6 %	$ 1,560	1.6 %
2007	$ 3,249	4.6 %	$ 1,592	2.1 %
2008	$ 3,581	10.2 %	$ 1,692	6.3 %
2009	$ 3,711	3.6 %	$ 1,729	2.2 %
2010	$ 3,819	2.9 %	$ 1,763	2.0 %

Source: Constant Dollars are derived using the Consumer Price Index for all urban consumers, base year 1982–84 = 100.

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