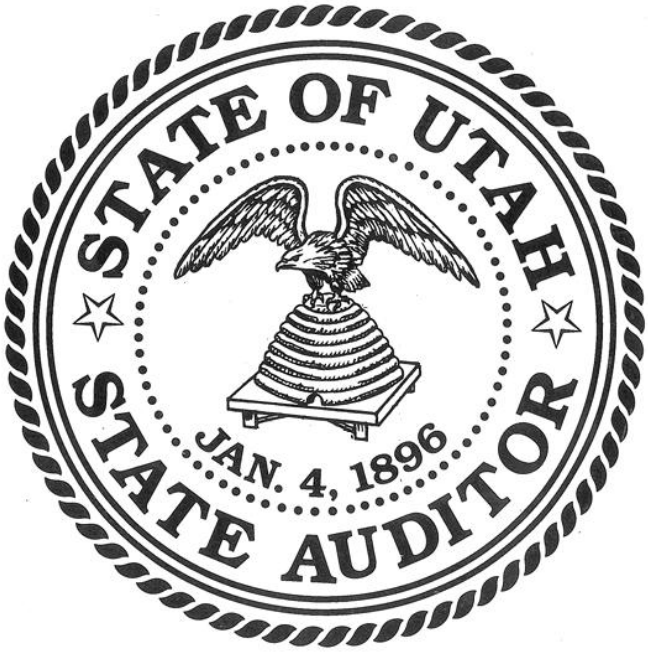
STATE OF UTAH

SINGLE AUDIT REPORT

FISCAL YEAR ENDED JUNE 30, 2014

Report No. 14-27



OFFICE OF THE

UTAH STATE AUDITOR

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OFFICE OF THE
UTAH STATE AUDITOR

December 16, 2014

The Members of the Utah State Legislature

The Honorable Gary R. Herbert, Governor, State of Utah

National External Audit Resources, 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, 2014. 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 plans.
- The Summary Schedule of Prior Audit Findings.

The results of this report are critical since the State of Utah continues to have a heavy dependence on federal financial assistance, which amounted to $4.4 billion in federal expenditures and $2.0 billion in endowments, loans and loan guarantees for the fiscal year ended June 30, 2014.

The State of Utah's *Comprehensive Annual Financial Report* for the year ended June 30, 2014 and our report thereon, dated November 4, 2014, 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 a good job of administering and accounting for the complexities of federal financial assistance.

Sincerely,

John Dougall
Utah State Auditor

Utah State Capitol Complex, East Office Building, Suite E310 • Salt Lake City, Utah 84114-2310 • Tel: (801) 538-1025 • Fax: (801) 538-1383

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B. Significant Deficiency of internal control – basic financial statement level.
C. Material Noncompliance – basic financial statement level.
D. Reportable instance of noncompliance and other matters – fraud or illegal act unless clearly inconsequential, or significant violations of provisions of contracts or grant agreements and abuse.

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G. Material or possible material instance of noncompliance – 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 over compliance 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 $15,350,000 in federal awards expended for the fiscal year ended June 30, 2014. All other programs are classified as Type B. For the year ended June 30, 2014, 24 Type A and 7 Type B programs were audited as major programs in accordance with OMB Circular A-133 requirements.

Presentation

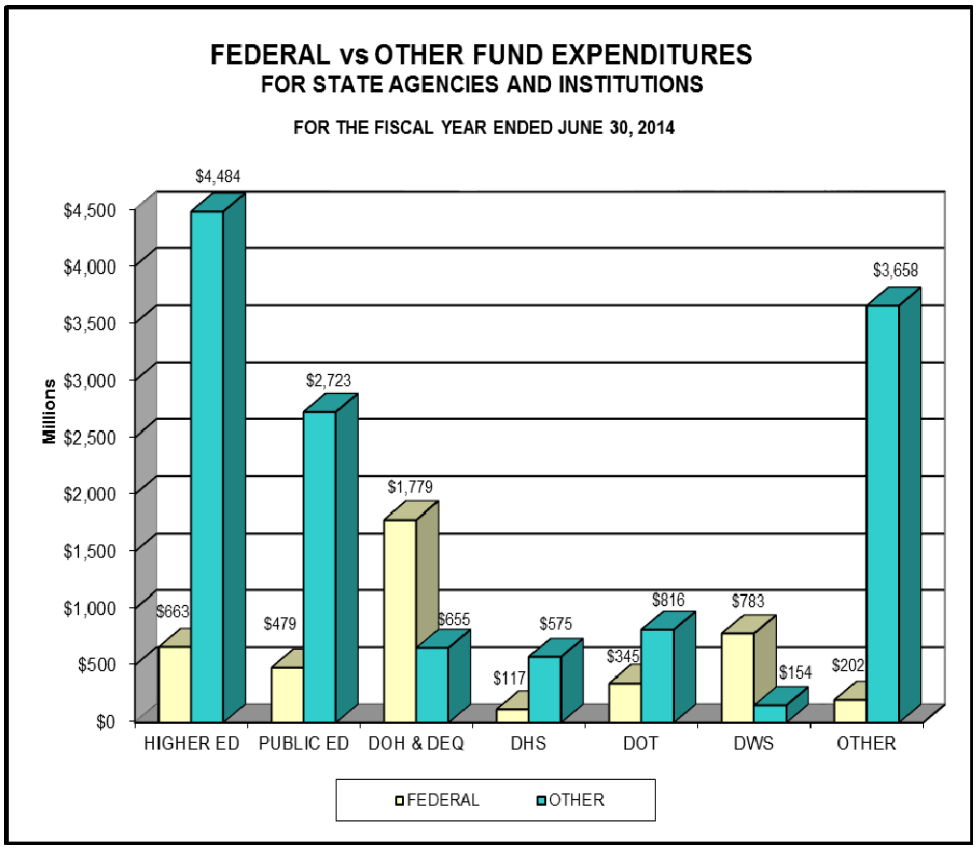
This report includes all required information for the single audit except the State's financial statements and our report thereon, which were issued under separate cover. A Schedule of Expenditures of Federal Awards by federal agency is presented as required. An optional Schedule sorted by state agency is also presented. The required summary of our audit results, including a list of the major programs audited, is presented on pages 184-185. 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 are listed in the foregoing Table of Contents.

Perspective

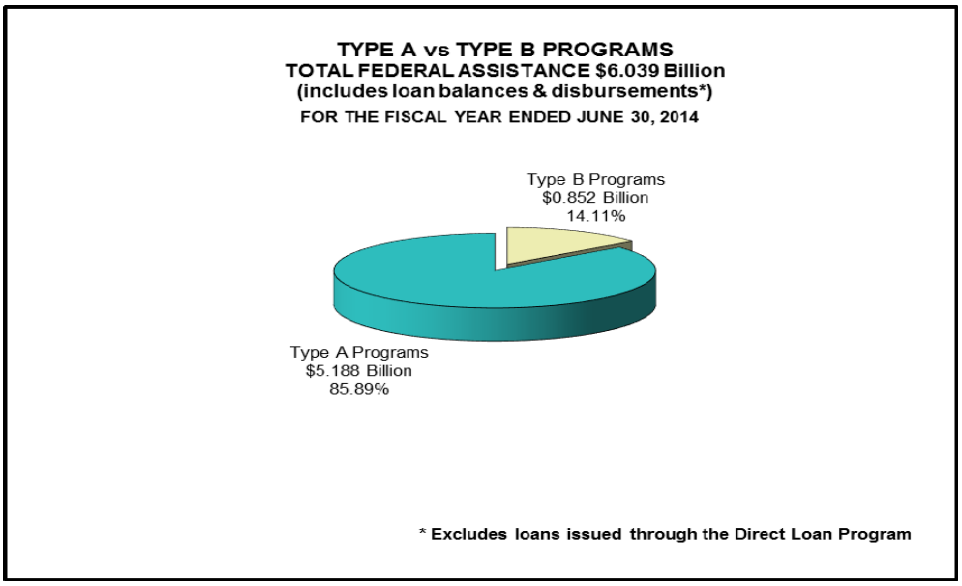
Federal programs continue to be a significant source of funding for the State. The top graph on the following page shows the relationship of federal award expenditures to total expenditures for State agencies and institutions.

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 2014.

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
DHA – Dept. of Heritage and Arts
OTHER – Other state agencies



OFFICE OF THE
UTAH STATE AUDITOR

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 Utah State Legislature
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 (State), as of and for the year ended June 30, 2014, and the related notes to the financial statements, which collectively comprise the State's basic financial statements, and have issued our report thereon dated November 4, 2014. We conducted our audit in accordance with the 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. Our report includes a reference to other auditors who audited the financial statements of Utah Housing Corporation, Utah Public Employees Health Program, Utah State Retirement Systems, the University of Utah's hospital, the University of Utah's component units, and Utah State University Research Foundation as described in our report on the State's financial statements. The financial statements of the University of Utah's component units, which represent 4.4% of the combined assets and deferred outflows of resources and 7.7% of the revenues of the State's aggregate discretely presented component units, were not audited in accordance with *Government Auditing Standards,* and accordingly, this report does not include reporting on internal control over financial reporting or instances of reportable noncompliance associated with the University of Utah's component units. 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 of the financial statements, we considered the State's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the State's internal control. Accordingly, we do not express an opinion on the effectiveness of the State's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or to detect and correct, misstatements on a timely basis. A *material weakness* is a

deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we and the other auditors did not identify any deficiencies in internal control that we consider to be material weaknesses. We did identify a certain deficiency in internal control, described in the accompanying "Schedule of Findings and Questioned Costs" as finding 2014-001, that we consider to be a significant deficiency.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the State's basic financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed an instance of noncompliance or other matters that is required to be reported under *Government Auditing Standards* and is described in the accompanying "Schedule of Findings and Questioned Costs" as finding 2014-001.

The State's Response to Findings

The State's response to the finding identified in our audit is described in the accompanying "Schedule of Findings and Questioned Costs." The State's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

Purpose of this Report

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

Office of the Utah State Auditor

Office of the Utah State Auditor
November 4, 2014

OFFICE OF THE
UTAH STATE AUDITOR

INDEPENDENT STATE AUDITOR'S REPORT ON:

- **COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM**
- **INTERNAL CONTROL OVER COMPLIANCE**
- **SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS REQUIRED BY OMB CIRCULAR A-133**

To the Members of the Utah State Legislature
and
The Honorable Gary R. Herbert
Governor, State of Utah

Report on Compliance for Each Major Federal Program

We have audited the State of Utah's (State's) compliance with the types of compliance requirements described in the *OMB Circular A-133 Compliance Supplement* that could have a direct and material effect on each of the State's major federal programs for the year ended June 30, 2014. The State's major federal programs are identified in the "Schedule of Findings and Questioned Costs, Part I. Summary of Auditor's Results."

Management's Responsibility

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

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the State's major federal programs based on our audit of the types of compliance requirements referred to above.

As stated in our report on the basic financial statements, we did not audit the financial statements of the Utah State University Research Foundation (Foundation), nor did we audit the Foundation's compliance with the requirements of the Research and Development (R&D) programs. The Foundation's expenditures comprised 19% of the State's R&D program expenditures and 1.5% of the State's total federal expenditures. The financial statements of the Foundation and the compliance for that portion of the R&D programs were audited by other auditors whose reports, including reports on compliance 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 the Foundation and their compliance and internal control over compliance, are 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 report of other auditors provide a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the State's compliance.

Basis for Qualified Opinion on CFDA 12.401 National Guard Military Operations & Maintenance

As described in the accompanying "Schedule of Findings and Questioned Costs," the State did not comply with requirements for Activities Allowed or Unallowed regarding CFDA 12.401 National Guard Military Operations & Maintenance as described in finding 2014-002. Compliance with such requirements is necessary, in our opinion, for the State to comply with the requirements applicable to that program.

Qualified Opinion on CFDA 12.401 National Guard Military Operations & Maintenance

In our opinion, except for the noncompliance described in the Basis for Qualified Opinion paragraph, the State complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on the CFDA 12.401 National Guard Military Operations & Maintenance program for the year ended June 30, 2014.

Unmodified Opinion on Each of the Other Major Federal Programs

In our opinion, based on our audit and the report of other auditors, the State complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its other major federal programs identified in the summary of auditor's results section of the accompanying "Schedule of Findings and Questioned Costs" for the year ended June 30, 2014.

Other Matters

The results of our auditing procedures disclosed other instances of noncompliance, which are required to be reported in accordance with OMB Circular A-133 and which are identified as **Type H** in the accompanying "Table of Contents" and described in the accompanying "Schedule of Findings and Questioned Costs." Our opinion on each major federal program is not modified with respect to these matters.

The State's responses to the noncompliance findings identified in our audit are described in the accompanying "Schedule of Findings and Questioned Costs." The State's responses were not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the responses.

Report on Internal Control Over Compliance

Management of the State is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the State's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the 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 internal control over compliance that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we identified certain deficiencies in internal control over compliance that we consider to be material weaknesses and 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 a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected on a timely basis. We consider the deficiencies in internal control over compliance described in the accompanying "Schedule of Findings and Questioned Costs" and identified in the accompanying "Table of Contents" as **Type E** 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" and identified in the accompanying "Table of Contents" as **Type F** to be significant deficiencies.

The State's responses to the internal control over compliance findings identified in our audit are described in the accompanying "Schedule of Findings and Questioned Costs." The State's responses were not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the responses.

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

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

We have audited the financial statements of the State as of and for the year ended June 30, 2014, and have issued our report thereon dated November 4, 2014, which contained an unmodified opinion on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements as a whole. The accompanying "Schedule of Expenditures of Federal Awards" is presented for purposes of additional analysis as required by OMB Circular A-133 and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied by us and other auditors in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America by us and other auditors. In our opinion, based on our audit and the report of other auditors, the "Schedule of Expenditures of Federal Awards" is fairly stated in all material respects in relation to the financial statements as a whole.

Office of the Utah State Auditor

Office of the Utah State Auditor
November 4, 2014

SCHEDULE OF EXPENDITURES

OF FEDERAL AWARDS

By Federal Agency

- Research and Development Programs Page 10
- Clusters of Programs Page 49
- Other Programs Page 56

State of Utah
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2014

Federal Agency Major Subdivision	Award/Contract Name of Pass-through Entity	Agency	ARRA	Expenditures	Provided to Subrecipients
RESEARCH AND DEVELOPMENT PROGRAMS					
AGENCY FOR INTERNATIONAL DEVELOPMENT					
Agency for International Development					
	201121454-14 The Regents of University of California	WSU		10,742	
	G-9650-31 Colorado State University	USU		176,359	103,427
	G-9650-33 Colorado State University	USU		188,719	90,387
	1001624-11S-18854-00 Development Alternatives, Inc.	USU		2,756	
Subtotal Research and Development Programs– Agency for International Development				378,576	193,814
Subtotal Research and Development Programs– AGENCY FOR INTERNATIONAL DEVELOPMENT				378,576	193,814
DEPARTMENT OF AGRICULTURE					
Agricultural Research Service					
	VARIOUS	WSU		61,830	
	VARIOUS	USU		655,553	23,848
	VARIOUS	UOU		55,598	
Subtotal Research and Development Programs– Agricultural Research Service				772,981	23,848
Animal and Plant Health Inspection Service					
	VARIOUS	USU		255,582	
Subtotal Research and Development Programs– Animal and Plant Health Inspection Service				255,582	
Department of Agriculture					
	VARIOUS	UOU		2,069	
	UF11197 UNIVERSITY OF FLORIDA	UOU		30,754	
	115808G003278 WASHINGTON STATE UNIVERSITY	UOU		39,938	
	VARIOUS	USU		13,885	
	VARIOUS Freedom Photonics, LLC	USU		18,830	
Subtotal Research and Development Programs– Department of Agriculture				105,476	
Departmental Management					
	VARIOUS	USU		156,994	15,049
Subtotal Research and Development Programs– Departmental Management				156,994	15,049

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

State of Utah
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2014

Federal Agency Major Subdivision	Award/Contract Name of Pass-through Entity	Agency	ARRA	Expenditures	Provided to Subrecipients
RESEARCH AND DEVELOPMENT PROGRAMS					
Economic Research Service					
	VARIOUS	USU		119,312	
Subtotal Research and Development Programs– Economic Research Service				119,312	
Foreign Agricultural Service					
	VARIOUS	USU		9,493	
Subtotal Research and Development Programs– Foreign Agricultural Service				9,493	
Forest Service					
	22694-UTAH University of Vermont	USU		35,649	
	VARIOUS	WSU		11,776	
	VARIOUS	UOU		39,476	
	1440783825 The Nature Conservancy	USU		3,836	
	VARIOUS	USU		995,222	117,541
Subtotal Research and Development Programs– Forest Service				1,085,959	117,541
National Institute of Food and Agriculture					
	SA7763 University of California, Davis	USU		24,434	7,017
	2010-34135-21675 University of Hawaii	USU		9,620	9,620
	1001723-USU University of Wyoming	USU		2,296	
	UNR-14-79 University of Nevada, Reno	USU		2,249	
	25-6365-0040-137 University of Nebraska	USU		6,836	
	GRK997-SB-004 University of Idaho	USU		33,918	
	BJKM39-SB-001 University of Idaho	USU		4,516	
	8000057342 Purdue University	USU		86,504	
	108815 G003197 Washington State University	USU		40,633	
	201015718-20 University of California, Davis	USU		23,942	
	119028 G003179 Washington State University	USU		55,807	
	99-S120203 Texas A&M University	USU		20,855	
	A12503 Renssaeler Polytechnic Institute	USU		1,643	

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Federal Agency Major Subdivision	Award/Contract Name of Pass-through Entity	Agency	ARRA	Expenditures	Provided to Subrecipients
RESEARCH AND DEVELOPMENT PROGRAMS					
	4651-USU-USDA-9385 Penn State University	USU		3,953	
	2010-1365-04 North Carolina State University	USU		4,887	
	G206-12-W3856 Montana State University	USU		10,442	
	VARIOUS Hansen Energy and Environmental, LLC	USU		14,494	
	VARIOUS Colorado State University	USU		6,077	
	10-0314 Brigham Young University	USU		32,756	
	VARIOUS Auburn University	USU		6,117	
	Y553500 University of Arizona	USU		14,150	
	2011-38504-31200 University of Missouri	SNOW		5,477	
	VARIOUS	UOU		33,836	
	20100718801 UNIVERSITY OF ILLINOIS AT CHICAGO	UOU		55,800	
	2012-38504-20308 North Dakota State University	SNOW		25,339	
	VARIOUS	USU		8,032,923	2,902,745
	2010-49200-06203 Washington State University	SNOW		5,157	
	2012-49200-20030 Washington State University	SNOW		23,352	
	4908-USU-USDA-0946 Penn State University	USU		30,273	
Subtotal Research and Development Programs– National Institute of Food and Agriculture				8,618,286	2,919,382
Natural Resources Conservation Service					
	VARIOUS	USU		45,100	
Subtotal Research and Development Programs– Natural Resources Conservation Service				45,100	
Subtotal Research and Development Programs– DEPARTMENT OF AGRICULTURE				11,169,183	3,075,820
DEPARTMENT OF COMMERCE					
Department of Commerce					
	SA12AVC01 AVANI INC	UOU		525,363	
Subtotal Research and Development Programs– Department of Commerce				525,363	
National Institute of Standards and Technology (NIST)					

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RESEARCH AND DEVELOPMENT PROGRAMS					
	70NANB12H233 National Institute of Standards and Techno	USU		422,023	61,122
	MOU DATED 05/06/2008 National Institute of Standards and Techno	USU		28,313	
	VARIOUS	UOU		30,335	
Subtotal Research and Development Programs– National Institute of Standards and Technology (NIST)				480,671	61,122
National Oceanic and Atmospheric Administration (NOAA)					
	UAF120077FP30061 UNIVERSITY OF ALASKA FAIRBANKS	UOU		25,429	
	VARIOUS	USU		60,590	
	VARIOUS	UOU		144,396	
Subtotal Research and Development Programs– National Oceanic and Atmospheric Administration (NOAA)				230,415	
Subtotal Research and Development Programs– DEPARTMENT OF COMMERCE				1,236,449	61,122
DEPARTMENT OF DEFENSE					
Advanced Research Projects Agency					
	5710003383 Massachusetts Institute of Technology (	USU		52,822	
	K00088600S05 KITWARE	UOU		112,002	
	10028643 NVIDIA CORPORATION	UOU		319,049	
	F0235423001571504 UNIVERSITY OF MICHIGAN	UOU		-3,530	
	10033648 SYSTAP LLC	UOU		13,927	
	VARIOUS	UOU		915,952	
	Subcontract TSC-1041-41055 / D13PC000 Technology Service Corporation	USU		123,088	180
	E2025234 GEORGE MASON UNIVERSITY	UOU		14,922	
Subtotal Research and Development Programs– Advanced Research Projects Agency				1,548,232	180
Department of Defense					
	212130322/N00173-10-C-2026 Orbital Sciences Corporation	USU		38,379	
	2009-0730727-000 Optimus Prime	USU		2,825,268	
	PO 8200178769/FA8810-13-C-0001 Northrop Grumman	USU		31,558	
	7500055856 Northrop Grumman	USU		414,278	

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RESEARCH AND DEVELOPMENT PROGRAMS					
	12059NWN6S Northrop Grumman	USU		1,567	
	N00173-12-D-2004 0002 Naval Research Laboratory	USU		2,433,170	
	N00173-12-D-2004 0001 Naval Research Laboratory	USU		5,474,475	36,999
	NRO000-09-C-0309 National Reconnaissance Office	USU		42,915	
	QPO13-4645 Quantum Research International	USU		41,835	37,000
	HQ0147-11-D-0052-0027 Missile Defense Agency	USU		160,314	
	HQ0147-11-D-0052-0023 Missile Defense Agency	USU		286,268	32,357
	Subcontract 11/1/2013/FA8750-14-C-0035 VPI Engineering, Inc.	USU		39,625	
	HQ0147-11-D-0052-0022 Missile Defense Agency	USU		745,471	
	HQ0147-11-D-0052-0021 Missile Defense Agency	USU		756,074	22,128
	HQ0147-11-D-0052-0017 Missile Defense Agency	USU		7,347,100	652,457
	HQ0147-11-D-0052-0016 Missile Defense Agency	USU		995,429	2,674
	HQ0147-11-D-0052-0013 Missile Defense Agency	USU		704,865	8,831
	HQ0147-11-D-0052-0007 Missile Defense Agency	USU		351,444	
	HQ0147-11-D-0052-0028 Missile Defense Agency	USU		32,031	
	DG239083 Lockheed	USU		7,437	
	Subcontract 1061-01/FA8650-12-D-1380 Sensing Strategies, Inc.	USU		3,717	
	4400159947/FA9453-08-C-0245 Science Applications International Corpora	USU		17,284	
	016104/FA9453-14-M-0158 Rincon Research Corporation	USU		3,373	
	S00001450 / N00014-09-D-0726-0003 Raytheon	USU		77	
	4200829061 Raytheon	USU		11,700	
	PO S12CNH171 / FA8750-11-C-0252 Sierra Nevada Corporation	USU		1,945,043	299,675
	PO S12CNH213 / SPO700-99-D-0301 Sierra Nevada Corporation	USU		41,590	
	Letter Subcontract RCD-012-040 UTC Aerospace Systems	USU		603,458	
	4200575493 Raytheon	USU		14,892	
	4200515132 / N00383-10-G-005D Raytheon	USU		1,306	

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RESEARCH AND DEVELOPMENT PROGRAMS					
	PO S13CNH065 / FA8750-13-C-0057 Sierra Nevada Corporation	USU		523,346	
	HQ0147-11-D-0052-0003 Missile Defense Agency	USU		1,279,709	728,239
	Letter Sub SCRS00601 / FA8650-13-C-15 SRC Incorporated	USU		27,506	
	PO 100563 SRC, Inc.	USU		9,303	
	FS131714 and FS131715/N65236-08-D-28 Stanley Associates, Inc.	USU		95,661	
	PO FS132255/N65236-08-D-2835 Stanley Associates, Inc.	USU		2,150	
	PO 13041801 / W9113M-10-C-0101 Sensing Strategies, Inc. (SSI)	USU		64,640	
	VARIOUS Thermal Management Technologies (TMT)	USU		22,851	
	PO S12CNH216 / SPO700-99-D-0301 Sierra Nevada Corporation	USU		86,411	
	Subcontract SDL03-100 TO3 ATA Aerospace	USU		374,921	
	07M-278 Air Force Research Laboratory	USU		1	
	FA8750-13-C-0258 Air Force Research Laboratory	USU		667,106	
	MP00062155 / FA8620-09-C-4191 Alliant Techsystems, Inc. (ATK)	USU		103,052	
	MP00067068/FA8620-09-C-4191 Alliant Techsystems, Inc. (ATK)	USU		2,976	
	11DLB30368 Ball Aerospace	USU		824	
	Subcontract 082041 BAE Systems	USU		45	
	PO 41-1019699 / 10-D-7210-DO08 BAE Systems	USU		177,276	
	13-011 / FA9453-13-C-0048 Atmospheric & Space Technology Resea	USU		25,660	
	4100747863 / F09604-03-D-0031 Lockheed Martin	USU		930,412	
	PO SP00055640/N00173-09-C-2003 ATK Space Systems, Inc.	USU		5,409	
	Wavefront STTR 2/8/13 / FA9453-13-M-00 Wavefront, LLC	USU		43,762	3,215
	NM13-217/FA9453-12-D-0285 ATA Aerospace	USU		2,945	
	FA9453-07-D-0189 ATA Aerospace	USU		619	
	ATP 010312 ATA Aerospace	USU		-3,710	
	ATA ATP/FA9453-07-D-0189 ATA Aerospace	USU		-41	
	120009, Task Order 1/FA9451-11-C-0271 ATA Aerospace	USU		784	

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RESEARCH AND DEVELOPMENT PROGRAMS					
	SC-2014-001 Andrews Space, Inc.	USU		15,702	
	Subcontract SC-S568-06-01-00 Alliant Techsystems, Inc. (ATK)	USU		116	
	PO SCY1241003 / FA8620-09-C-4191 Alliant Techsystems, Inc. (ATK)	USU		-2,857	
	MP00073493 & MP00073495/FA8620-09- Alliant Techsystems, Inc. (ATK)	USU		35,041	
	104-01 / FA9453-13-C-0048 Atmospheric & Space Technology Resea	USU		148,496	
	PO 306854, 350190R / FA8527-11-D-0011 L-3 Communications	USU		2,928	
	HQ0006-05-D-0005-0002 Missile Defense Agency	USU		-4,339	
	HQ0006-00-D-0006-0031 Missile Defense Agency	USU		563	
	HQ0006-00-D-0006-0027 Missile Defense Agency	USU		938	
	HQ0006-00-D-0006-0024 Missile Defense Agency	USU		2,797	
	08M-0339 Microsat Systems	USU		2,787	
	BOA001-3017-04.SDL-D002/FA9451-10-D Metatech Corporation	USU		897	
	VARIOUS McMillen, LLC	USU		46,028	
	4100546401 / F09604-03-D-0031 Lockheed Martin	USU		32,879	
	MP00071181/FA8620-09-C-4191 Alliant Techsystems, Inc. (ATK)	USU		8,662	
	VARIOUS	USU		24,219,464	3,919,981
	PO 402173/FA8810-08-C-002 L-3 Communications	USU		5,618	
	PO 41-1018184 / 10-D-7210-DO23 BAE Systems	USU		42,137	
	VARIOUS Inhibikase Therapeutics, Inc.	USU		47,034	
	10171473/FA8527-08-D-0008-0028 Goodrich Corporation	USU		22,833	
	BOA 580-08 Task Order D6342-S1 Georgia Institute of Technology	USU		1,832	
	PO 27ESM500757 / GDAIS-IS-09-001/000 General Dynamics	USU		84,586	
	VARIOUS Gannett Fleming, Inc.	USU		79,615	
	391767/N00173-12-D-2023 Exelis, Inc.	USU		96,045	
	PO 276039D/N65236-12-D-4136-0067 Counter Trade Products, Inc.	USU		69,030	
	VARIOUS Box Elder Innovations, LLC	USU		58,025	

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RESEARCH AND DEVELOPMENT PROGRAMS					
	HQ0006-05-D-0005-0005 Missile Defense Agency	USU		45	
	BBM001QK5 N00140-03-D-E601 Lockheed	USU		-9,996	
	973604 JOHNS HOPKINS UNIVERSITY	UOU		-619,210	30,847
	3002312549 UNIVERSITY OF MICHIGAN	UOU		67,525	
	W000568212 UNIVERSITY OF IOWA	UOU		31,834	
	P0284835 UNIVERSITY OF CENTRAL FLORIDA	UOU		12,416	
	10033587 SOCIAL INTELLIGENCE CORP	UOU		12,457	
	PID2304102 SILICONOPTICS INC	UOU		-13,843	
	20101 MATERIALS AND SYSTEMS RESEARCH	UOU		6,599	
	VARIOUS	UOU		788,075	-149
	VARIOUS LAREDO TECHNICAL SERVICES	UOU		-3,487	
	950001046513919 RAYTHEON COMPANY	UOU		412,827	
	0001 FULCRUM BIOSCIENCES	UOU		24,258	
	FMG120901 FORS MARSH GROUP LLC	UOU		24,219	
	FA95500910661PHASE2 FISK UNIVERSITY	UOU		1,051	
	VARIOUS ESPIRA	UOU		9,439	
	VARIOUS CENTER FOR PLANT CONSERVATION	UOU		3,495	
	120-02/FA9453-13-C-0106 Atmospheric & Space Technology Resea	USU		43,106	
	957667 LOCKHEED MARTIN	UOU		97,031	
	C0082102 LUMARRAY INC	UOU		61,104	
Subtotal Research and Development Programs– Department of Defense				55,781,363	5,774,254
Department of the Air Force, Materiel Command					
	P0RF00960594 OHIO STATE UNIVERSITY RESEARCH F	UOU		-7,782	
	12-S2603-04-C27; FA8650-10-D-3 Universal Technology Corporation (UTC)	USU		586	
	VARIOUS	USU		232,208	
	1ACCT522395POG03171 COLUMBIA UNIVERSITY	UOU		200,778	

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RESEARCH AND DEVELOPMENT PROGRAMS					
	VARIOUS	UOU		1,585,124	830,107
Subtotal Research and Development Programs– Department of the Air Force, Materiel Command				2,010,914	830,107
Department of the Navy, Office of the Chief of Naval Research					
	504314P1104878 NORTHEASTERN UNIVERSITY	UOU		356,319	
	VARIOUS	UOU		1,766,200	295,370
	201839 UNIVERSITY OF NOTRE DAME	UOU		421,999	
	SP0022325PROJ0007153 NORTHWESTERN UNIVERSITY	UOU		51,775	
	1548378 UNIVERSITY OF COLORADO AT BOULD	UOU		185,795	
	201836 UNIVERSITY OF NOTRE DAME	UOU		33,195	
	VARIOUS	USU		321,207	65,510
Subtotal Research and Development Programs– Department of the Navy, Office of the Chief of Naval Research				3,136,490	360,880
Department of the Navy, SPAWAR					
	VARIOUS	UOU		12,211	
Subtotal Research and Development Programs– Department of the Navy, SPAWAR				12,211	
National Security Agency					
	VARIOUS	UOU		32,801	
Subtotal Research and Development Programs– National Security Agency				32,801	
Office of the Secretary of Defense					
	VARIOUS	UOU		2,840,574	1,893,340
	410451084 PURDUE UNIVERSITY	UOU		95,794	
Subtotal Research and Development Programs– Office of the Secretary of Defense				2,936,368	1,893,340
U.S. Army Materiel Command					
	S123001 THE GENEVA FOUNDATION	UOU		3,561	
	0700159 UNIVERSITY OF CALIFORNIA DAVIS	UOU		13,611	
	341952033 UNIVERSITY OF ALABAMA AT BIRMING	UOU		6,574	
	341952021 UNIVERSITY OF ALABAMA AT BIRMING	UOU		9,131	
	341952005 UNIVERSITY OF ALABAMA AT BIRMING	UOU		-7,770	

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RESEARCH AND DEVELOPMENT PROGRAMS					
	000422086002 UNIVERSITY OF ALABAMA AT BIRMING	UOU		27,956	
	R01481 FLORIDA STATE UNIVERSITY	UOU		384,827	
	11AR01066 DUKE UNIVERSITY	UOU		62,832	
	RC217-G1 Georgia Institute of Technology	USU		23,006	
	VARIOUS	USU		109,956	
	VARIOUS	UOU		5,053,359	678,206
Subtotal Research and Development Programs– U.S. Army Materiel Command				5,687,043	678,206
Subtotal Research and Development Programs– DEPARTMENT OF DEFENSE				71,145,422	9,536,967
DEPARTMENT OF EDUCATION					
Department of Education					
	S12174 WESTED	UOU		218,336	
Subtotal Research and Development Programs– Department of Education				218,336	
Institute of Education Sciences					
	A002689301 R305A120449 University of Minnesota	USU		162,816	
	VARIOUS	USU		54,271	
Subtotal Research and Development Programs– Institute of Education Sciences				217,087	
Office of Elementary and Secondary Education					
	VARIOUS	USU		29,202	
Subtotal Research and Development Programs– Office of Elementary and Secondary Education				29,202	
Office of Innovation and Improvement					
	VARIOUS	USU	ARRA	4,492,724	1,376,875
Subtotal Research and Development Programs– Office of Innovation and Improvement				4,492,724	1,376,875
Office of Special Education and Rehabilitative Services					
	1551251 University of Colorado	USU		83,960	
	001214 Iowa Department of Education	USU		43,146	
	VARIOUS STATE OF WYOMING	UOU		27,000	
	4309-USU-USDE-0234 Penn State University	USU		47,319	

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RESEARCH AND DEVELOPMENT PROGRAMS					
	VARIOUS	USU		932,334	
	VARIOUS State of Idaho Department of Education	USU		16,997	
Subtotal Research and Development Programs– Office of Special Education and Rehabilitative Services				1,150,756	
Office of Student Financial Assistance Programs					
	VARIOUS	USU		51,492	
Subtotal Research and Development Programs– Office of Student Financial Assistance Programs				51,492	
Subtotal Research and Development Programs– DEPARTMENT OF EDUCATION				6,159,597	1,376,875
DEPARTMENT OF ENERGY					
Department of Energy					
	113698 Battelle Energy Alliance, LLC	USU		181	
	1199345/GS-23F-0046P Sandia Laboratories	USU		730	
	PO 4A-34098/DE-AC02-06CH11357 Argonne National Laboratory	USU		32,658	
	00086419 Battelle Energy Alliance, LLC	USU		7,681	
	00091896 Battelle Energy Alliance, LLC	USU		35,724	
	00120590 Battelle Energy Alliance, LLC	USU		-12,928	
	VARIOUS	USU		2,062,847	592,473
	VARIOUS	USU	ARRA	115,085	-300
	06-0203 Brigham Young University	USU		-790	
	00131576 Battelle Energy Alliance, LLC	USU		40,952	
	09-003 Battelle Energy Alliance, LLC	USU		27,563	
	00118627 Battelle Energy Alliance, LLC	USU		186,526	
	00128493 Battelle Energy Alliance, LLC	USU		247,397	63,642
	1547650 UNIVERSITY OF COLORADO AT BOULD	UOU		143,556	
	DSWT20 NEW MEXICO INSTITUTE OF MINING &	UOU		705,996	
	VARIOUS NEWPATH RESEARCH LLC	UOU		-149	
	10020514 ORMAT TECHNOLOGIES INC	UOU		-9,256	

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RESEARCH AND DEVELOPMENT PROGRAMS					
	354K760 UNIVERSITY OF WISCONSIN-MADISON	UOU		131,017	
	101725 UNIVERSITY OF SOUTH CAROLINA	UOU		258,626	
	UNR1188 UNIVERSITY OF NEVADA RENO	UOU		78	
	4006671DESC0006872 POLYTECHNIC INST OF NEW YORK UNI	UOU		48,422	
	4300091990 DOE Y-12 NATIONAL SECURITY COMPL	UOU		13,341	
	UNR1143 UNIVERSITY OF NEVADA RENO	UOU		88,466	
	G38503 COLORADO STATE UNIVERSITY	UOU		93,764	
	6021234151077H STANFORD UNIVERSITY	UOU		157,375	
	00122440 Battelle Energy Alliance, LLC	USU		36,385	
	82181 REACTION ENGINEERING INTL	UOU		65,527	
	82281 REACTION ENGINEERING INTL	UOU		85,594	
	10015028 RUBY MOUNTAIN INC	UOU	ARRA	33,391	
	DEAC5209NA29325 SOUTHERN METHODIST UNIVERSITY	UOU		5,254	
	9493 SPECTRAL SCIENCES	UOU		-1,446	
	10032059 PROTEIN-BASED IDENTIFICATION TEC	UOU		85,253	
	014G106215B BOISE STATE UNIVERSITY	UOU	ARRA	82,797	
	10-0309 Brigham Young University	USU		754	
	257825 Brigham Young University	USU		6,002	
	DE-NA000439, 10-0308 Brigham Young University	USU		54,074	
	EFDTIP2-TIP211 Houston Advanced Research Center	USU		58,352	
	RF01269894 The Ohio State University Research Found	USU		-6,725	
	DDCK10 New Mexico Institute of Mining and Techno	USU		37,152	
	10029234 AISI AMERICAN IRON AND STEEL INSTITUT	UOU		368,692	
	00110874 BATTELLE ENERGY ALLIANCE, LLC	UOU		68,523	
	10031406 FLUID TRACER INC	UOU		44,488	
	198996 BATTELLE MEMORIAL INSTITUTE	UOU		74,940	

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RESEARCH AND DEVELOPMENT PROGRAMS					
	10029446 CERAMATEC INC	UOU		66,135	
	1000597 University of Wyoming	USU		-380	
	429305-19138/DE-FE0005476 Virginia Tech Polytechnic Institute and Stat	USU		73,442	
	VARIOUS	UOU		13,835,465	1,606,765
	VARIOUS	UOU	ARRA	626,379	371,145
	1044650 Sandia Laboratories	USU		6	
	41046924 CARNEGIE DOE ALLIANCE CENTER	UOU		22,938	
	00130837 BATTELLE ENERGY ALLIANCE, LLC	UOU		177,394	20,044
Subtotal Research and Development Programs– Department of Energy				20,275,248	2,653,769
Subtotal Research and Development Programs– DEPARTMENT OF ENERGY				20,275,248	2,653,769
DEPARTMENT OF HEALTH AND HUMAN SERVICES					
Administration for Children and Families					
	R01480 FLORIDA STATE UNIVERSITY	UOU		14,290	
Subtotal Research and Development Programs– Administration for Children and Families				14,290	
Administration for Community Living					
	MOU 5-6-11 Alzheimer's Association Utah Chapter	USU		29,323	
Subtotal Research and Development Programs– Administration for Community Living				29,323	
Agency for Healthcare Research and Quality					
	VARIOUS	UOU		1,084,744	100,406
	80563 CHILDRENS HOSPITAL BOSTON	UOU		26,144	
	6974SC UNIVERSITY OF CALIFORNIA SAN FRA	UOU		42,584	
	VARIOUS	UOU	ARRA	379,161	
	951246RSUB CHILDRENS HOSPITAL PHILADELPHIA	UOU		215,715	
	2010133953 UNIVERSITY OF CALIFORNIA DAVIS	UOU		7,186	
	VUMC38277 VANDERBILT UNIVERSITY	UOU	ARRA	48,999	
	08512307935 VETERANS MEDICAL RESEARCH FOUN	UOU		34,013	

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RESEARCH AND DEVELOPMENT PROGRAMS					
	20101339502 UNIVERSITY OF CALIFORNIA DAVIS	UOU		389	
	3209460301 CHILDRENS HOSPITAL PHILADELPHIA	UOU		24,742	
Subtotal Research and Development Programs– Agency for Healthcare Research and Quality				1,863,677	100,406
Centers for Disease Control and Prevention					
	G45902 COLORADO STATE UNIVERSITY	UOU		120,777	
	6276sc44487823991 UNIVERSITY OF CALIFORNIA SAN FRA	UOU		3,140	
	551270 UNIVERSITY OF PENNSYLVANIA	UOU		-120	
	143405506 UNIVERSITY OF WISCONSIN-MILWAUK	UOU		11,806	
	134PS CENTER FOR CONSTRUCTION RESEA	UOU		28,405	
	VARIOUS	UOU		2,092,165	588,440
	VARIOUS Marshfield Clinic	USU		9,626	
	G-4686-1 High Plains Intermountain Center for Agric	USU		2,429	
	2013-04-0430-02 Association of Maternal and Child Health	USU		4,000	
	VARIOUS	USU		295,386	81,081
Subtotal Research and Development Programs– Centers for Disease Control and Prevention				2,567,614	669,521
Criminal Division					
	VARIOUS	UOU		189,106	
Subtotal Research and Development Programs– Criminal Division				189,106	
Department of Health and Human Services					
	019NH1CP02309 ELECTRONIC BIOSCIENCE INC	UOU		260	
	10026255 EPITEL	UOU		10,041	
	HHSN260200500007C EMMES CORP	UOU		-26,428	
	40821103 CHILDREN'S NATIONAL MEDICAL CENT	UOU		35,384	
	VARIOUS AGRI ANALYSIS INC	UOU		9,247	
	30000417-13-03 CHILDREN'S NATIONAL MEDICAL CENT	UOU		-406	
	ITI1540002C0N BIOFIRE DIAGNOSTICS INC	UOU		16,633	

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

Federal Agency Major Subdivision	Award/Contract Name of Pass-through Entity	Agency	ARRA	Expenditures	Provided to Subrecipients
RESEARCH AND DEVELOPMENT PROGRAMS					
	ITI1650002C0NS BIOFIRE DIAGNOSTICS INC	UOU		32,454	
	ITI1750001C0NS BIOFIRE DIAGNOSTICS INC	UOU		21,374	
	ITI1540001C0NS BIOFIRE DIAGNOSTICS INC	UOU		12,094	3,698
	0052363P0052377HD033113 SALK INSTITUTE FOR BIOLOGICAL STU	UOU		22,215	
	1002715 OMICIA INC	UOU		352,735	
	HHSN268200800020C RADIOLOGICAL SOCIETY OF NORTH A	UOU		6,777	
	SOW#1 SIGA Technologies, Inc.	USU		27,281	
	VARIOUS Ventria Bioscience	USU		66,729	
	81961MATCH REACTION ENGINEERING INTL	UOU		32,722	
	0212512PRIMEU10HD0630 RTI INTERNATIONAL	UOU		304,483	296,221
	VARIOUS NEW ENGLAND RESEARCH INSTITUTE	UOU		18,086	
	VARIOUS RTI INTERNATIONAL	UOU		39,247	
	N201143 UNIVERSITY OF TOLEDO	UOU		993	
	10018419 THERA TARGET INC	UOU		655	
	10025202 THERA TARGET INC	UOU		7,103	
	VARIOUS UNIVERSITY OF PENNSYLVANIA	UOU		9,790	
	10026151 WASATCH MICROFLUIDICS INC	UOU		39,021	33,000
	ITI1750003C0NS BIOFIRE DIAGNOSTICS INC	UOU		989	
	VARIOUS EVAS THERAPEUTICS	UOU		276,731	
	1312021251250750L RTI INTERNATIONAL	UOU		103,976	77,221
	VARIOUS JAEB CENTER FOR HEALTH RESEARC	UOU		40,051	
	SITE191 NEW ENGLAND RESEARCH INSTITUTE	UOU		33,381	
	8906S08 WESTAT	UOU		23,817	
	21050 GEORGE WASHINGTON UNIVERSITY	UOU		1,234,738	1,002,560
	VARIOUS GEORGE WASHINGTON UNIVERSITY	UOU		-4,667	549
	VARIOUS	USU		3,266,376	90,962

State of Utah
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2014

Federal Agency Major Subdivision	Award/Contract Name of Pass-through Entity	Agency	ARRA	Expenditures	Provided to Subrecipients
RESEARCH AND DEVELOPMENT PROGRAMS					
	VARIOUS JOHNS HOPKINS UNIVERSITY	UOU		39,194	
	VARIOUS MASSACHUSETTS GENERAL HOSPITA	UOU		15,341	
	0901 NATIONAL MARROW DONOR PROGRA	UOU		9,870	
	10023669 NAVIGEN	UOU		53,321	
	FCCC1802001P0201200107 FOX CHASE CANCER CENTER	UOU		138,259	
	VARIOUS NAVIGEN	UOU		82,364	
	10020388 GVD CORP	UOU		6,209	
Subtotal Research and Development Programs– Department of Health and Human Services				6,358,440	1,504,211
Food and Drug Administration					
	VARIOUS	UOU		108,205	40,495
	0000526222 CHILDRENS HOSPITAL BOSTON	UOU		7,194	
	2002043601 JOHNS HOPKINS UNIVERSITY	UOU		9,472	
Subtotal Research and Development Programs– Food and Drug Administration				124,871	40,495
Health Resources and Services Administration					
	VARIOUS	UOU		12,604	17,545
	542794-78002 Lehigh University	USU		39,699	
	9GG005663 COLUMBIA UNIVERSITY	UOU		48,264	
	1920GNA287 UNIVERSITY OF CALIFORNIA LOS ANG	UOU		1,731	
	3001656022 UNIVERSITY OF MICHIGAN	UOU		-636	
Subtotal Research and Development Programs– Health Resources and Services Administration				101,662	17,545
National Institutes of Health					
	217672 MASSACHUSETTS GENERAL HOSPITA	UOU		22,166	
	VARIOUS FOX CHASE CANCER CENTER	UOU		291,867	
	2000795133 JOHNS HOPKINS UNIVERSITY	UOU		50,321	
	2001152586 JOHNS HOPKINS UNIVERSITY	UOU	ARRA	2,211	
	2001353761 JOHNS HOPKINS UNIVERSITY	UOU		220,034	

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

Federal Agency Major Subdivision	Award/Contract Name of Pass-through Entity	Agency	ARRA	Expenditures	Provided to Subrecipients
RESEARCH AND DEVELOPMENT PROGRAMS					
	2001504179 JOHNS HOPKINS UNIVERSITY	UOU		43,901	
	0000759912 FRED HUTCHINSON CANCER RESEAR	UOU		41,869	
	208248 MASSACHUSETTS GENERAL HOSPITA	UOU		3,779	
	13EDP00007 ICF INCORPORATED	UOU		18,215	
	222499 MASSACHUSETTS GENERAL HOSPITA	UOU		5,656	
	223171 MASSACHUSETTS GENERAL HOSPITA	UOU		92,323	
	5U01NS049640 MASSACHUSETTS GENERAL HOSPITA	UOU		17,007	
	SQ1417795 FOX CHASE CANCER CENTER	UOU		21,968	
	115-9383-01M2 KAISER PERMANENTE	UOU		13,432	
	S741370 EMORY UNIVERSITY	UOU		103,761	
	0000717789 FRED HUTCHINSON CANCER RESEAR	UOU		1,803	
	VARIOUS HOSPITAL FOR SPECIAL SURGERY	UOU		29,496	
	23570114080 HARVARD SCHOOL OF PUBLIC HEALT	UOU		65,540	
	2014113053 GROUP HEALTH RESEARCH INSTITUT	UOU		45,041	
	240393 GEORGIA REGENTS UNIVERSITY	UOU		230,260	
	VARIOUS GEORGE WASHINGTON UNIVERSITY	UOU		1,005,644	419,148
	SMFM1213JB15 GEORGE WASHINGTON UNIVERSITY	UOU		147,948	
	VARIOUS GEISINGER HEALTH SYSTEM	UOU		9,477	
	WBSE2039510 DUKE UNIVERSITY	UOU		21,266	
	10030645 NANOSHELL LLC	UOU		230,823	
	NN102 MASSACHUSETTS GENERAL HOSPITA	UOU		10,863	
	0000686892 FRED HUTCHINSON CANCER RESEAR	UOU		-203	
	2000011274M0D3 JOHNS HOPKINS UNIVERSITY	UOU		14,147	
	025474664609 MOUNT SINAI SCHOOL OF MEDICINE	UOU		363,759	
	1574 NORTHERN CALIFORNIA INST RESH &	UOU		139,563	
	1441005 NORTHERN CALIFORNIA INST RESH &	UOU		109,942	

Federal Agency Major Subdivision	Award/Contract Name of Pass-through Entity	Agency	ARRA	Expenditures	Provided to Subrecipients
RESEARCH AND DEVELOPMENT PROGRAMS					
	VARIOUS NEW ENGLAND RESEARCH INSTITUTE	UOU		363,411	2,327
	UI0HL068270 NEW ENGLAND RESEARCH INSTITUTE	UOU		68,550	
	U1-HL098188/sharing hub CVDC NEW ENGLAND RESEARCH INSTITUTE	UOU		268,632	
	HL068270 NEW ENGLAND RESEARCH INSTITUTE	UOU		-768	
	VARIOUS NEW ENGLAND RESEARCH INC	UOU		87,301	4,307
	0801 NATIONAL MARROW DONOR PROGRA	UOU		1,250	
	RIDER0802 NATIONAL CHILDHOOD CANCER FOUN	UOU		-450	
	RIDER0501 NATIONAL CHILDHOOD CANCER FOUN	UOU		335	
	5927-1011 NATIONAL CHILDHOOD CANCER FOUN	UOU		-15,834	
	400SUB CLEVELAND CLINIC FOUNDATION	UOU		54,329	
	10023596 NANOMEDIC INC	UOU		12,570	
	025538334609 MOUNT SINAI SCHOOL OF MEDICINE	UOU		138,615	
	2986798015413 MD ANDERSON CANCER CENTER	UOU		250,945	
	2P50CA11620106A1 MAYO CLINIC ROCHESTER	UOU		15,166	
	5R01CA116167 MAYO CLINIC ROCHESTER	UOU		21,449	
	5U10CA14995002 MAYO CLINIC ROCHESTER	UOU		9,505	
	63241846 MAYO CLINIC ROCHESTER	UOU		24,484	
	63283506 MAYO CLINIC ROCHESTER	UOU		69,685	
	3030454 DUKE UNIVERSITY	UOU		19,328	
	63324392 MAYO CLINIC ROCHESTER	UOU		18,310	
	025513574609 MOUNT SINAI SCHOOL OF MEDICINE	UOU		2,573	
	1R01HL10342701A1 MEDICAL COLLEGE OF WISCONSIN	UOU		30,153	
	1U01HL10743701 MEDICAL COLLEGE OF WISCONSIN	UOU		122,585	
	RC103694UT MICHIGAN STATE UNIVERSITY	UOU		4,238	
	10028600 MOUND LASER AND PHOTONICS CENT	UOU		34,282	
	025473764605 MOUNT SINAI SCHOOL OF MEDICINE	UOU		44,888	

Federal Agency Major Subdivision	Award/Contract Name of Pass-through Entity	Agency	ARRA	Expenditures	Provided to Subrecipients
RESEARCH AND DEVELOPMENT PROGRAMS					
	VARIOUS MASSACHUSETTS GENERAL HOSPITA	UOU		13,292	
	63291580 MAYO CLINIC ROCHESTER	UOU		73,243	
	10033446 BLACKROCK MICROSYSTEMS	UOU		96,474	
	32088614 CHILDRENS HOSPITAL PHILADELPHIA	UOU		39,597	
	P00000813774 CEDARS SINAI MEDICAL CENTER	UOU		80,059	
	RES506542 CASE WESTERN RESERVE UNIVERSIT	UOU		10,491	
	1UM1CA16492001A1UT CANCER PREVENTION INST OF CALIFO	UOU		246,443	17,538
	090280 BRIGHAM YOUNG UNIVERSITY	UOU		55,196	
	PS105087CT0T11 BRIGHAM & WOMENS HOSPITAL	UOU		38,888	
	109737 BRIGHAM & WOMENS HOSPITAL	UOU		62,495	
	109543 BRIGHAM & WOMENS HOSPITAL	UOU		118,057	
	108382 BRIGHAM & WOMENS HOSPITAL	UOU		117,595	
	106986 BRIGHAM & WOMENS HOSPITAL	UOU		37,446	
	106370AMEND1 BRIGHAM & WOMENS HOSPITAL	UOU		136,980	
	106368WHIT BRIGHAM & WOMENS HOSPITAL	UOU		199,874	
	10033791 CLINACUITY INC	UOU		71,964	
	4500001295 BOSTON UNIVERSITY	UOU		22,056	
	960737RSUB CHILDRENS HOSPITAL PHILADELPHIA	UOU		14,771	
	10031685 BLACKROCK MICROSYSTEMS	UOU		96,595	
	1770001C0NS BIOFIRE DIAGNOSTICS INC	UOU		59,923	
	01023452DK084202 BETH ISRAEL DEACONESS MEDICAL C	UOU		29,379	
	1031216 BARROW NEUROLOGICAL INSTITUTE	UOU		448	
	10029687 ARTERIOCYTE INC	UOU		42,904	
	U19AI076980/952635030 ALBERT EINSTEIN MEDICAL CENTER	UOU		63,825	
	10035478 AGRI ANALYSIS INC	UOU		3,702	
	000378020007 UNIVERSITY OF ALABAMA	UOU		40,071	

Federal Agency Major Subdivision	Award/Contract Name of Pass-through Entity	Agency	ARRA	Expenditures	Provided to Subrecipients
RESEARCH AND DEVELOPMENT PROGRAMS					
	1776 NORTHERN CALIFORNIA INST RESH &	UOU		81,174	
	VARIOUS	UOU	ARRA	546,983	52,096
	VARIOUS	UOU		133,102,331	16,307,439
	VARIOUS	USU	ARRA	28,276	
	VARIOUS	USU		2,453,037	213,636
	106368GERIG BRIGHAM & WOMENS HOSPITAL	UOU		183,726	
	G78022 COLORADO STATE UNIVERSITY	UOU		69,773	
	2033048 DUKE UNIVERSITY	UOU		23,668	
	2032447 DUKE UNIVERSITY	UOU		2,192	
	5771NEAT DUKE CLINICAL RESEARCH INSTITUTE	UOU		698	
	2039362 DUKE CLINICAL RESEARCH INSTITUTE	UOU		217,048	
	177494 DUKE CLINICAL RESEARCH INSTITUTE	UOU		51,078	
	165191 SITE 558 DUKE CLINICAL RESEARCH INSTITUTE	UOU	ARRA	9,818	
	135872 DUKE CLINICAL RESEARCH INSTITUTE	UOU		-2,139	
	0804048611111925 CORNELL UNIVERSITY	UOU		-30,211	
	1217929627 CONNECTICUT CHILDRENS MEDICAL C	UOU		33	
	8GG0062828ACCT530279 COLUMBIA UNIVERSITY	UOU		24,741	15,009
	5ACCT530177P0G02453 COLUMBIA UNIVERSITY	UOU		109,492	
	2GG005625 COLUMBIA UNIVERSITY	UOU		44,540	
	G78342 COLORADO STATE UNIVERSITY	UOU		108,400	
	3209530102 CHILDRENS HOSPITAL PHILADELPHIA	UOU		25,456	
	U10HL069294 CHILDRENS HOSPITAL PHILADELPHIA	UOU		3,119	
	2039395 DUKE UNIVERSITY	UOU		-1,056	
	961099RSUB CHILDRENS HOSPITAL PHILADELPHIA	UOU		28,057	
	FP00013013SUB28201 CHILDRENS HOSPITAL PHILADELPHIA	UOU		7,375	
	FP00013013SUB45901 CHILDRENS HOSPITAL PHILADELPHIA	UOU		44,925	

Federal Agency Major Subdivision	Award/Contract Name of Pass-through Entity	Agency	ARRA	Expenditures	Provided to Subrecipients
RESEARCH AND DEVELOPMENT PROGRAMS					
	FP00013013SUB52401 CHILDRENS HOSPITAL PHILADELPHIA	UOU		7,493	
	G78241 COLORADO STATE UNIVERSITY	UOU		260,721	
	FP00013744SUB7001 CHILDRENS HOSPITAL PHILADELPHIA	UOU		13,042	
	G78023 COLORADO STATE UNIVERSITY	UOU		15,903	
	U54AI082973 CHILDRENS HOSPITAL PHILADELPHIA	UOU		38,177	
	300014981301 CHILDREN'S NATIONAL MEDICAL CENT	UOU		31,422	
	03781103 CHILDREN'S RESEARCH INSTITUTE	UOU		24,294	
	155SUB CLEVELAND CLINIC FOUNDATION	UOU		43,410	
	4639216 CLEVELAND CLINIC FOUNDATION	UOU		4,069	
	3209850813 CHILDRENS HOSPITAL PHILADELPHIA	UOU		16,805	
	FP00013013SUB6701 CHILDRENS HOSPITAL PHILADELPHIA	UOU		151,611	
	718823 UNIVERSITY OF WASHINGTON	UOU		23,700	
	2462300153006 UNIVERSITY OF NEBRASKA MEDICAL C	UOU		13,146	
	H50997 UNIVERSITY OF SOUTHERN CALIFORN	UOU		6,352	
	0009106A UNIVERSITY OF TEXAS AT HOUSTON	UOU		-10,107	
	3325698115636 UNIVERSITY OF TEXAS AT HOUSTON	UOU		23,088	
	14042 UNIVERSITY OF TEXAS MEDICAL BRAN	UOU		767	
	GC12032137564 UNIVERSITY OF VIRGINIA	UOU		42,664	
	139311 / 34270576 UNIVERSITY OF SOUTHERN CALIFORN	UOU		113,502	
	GC12228143664 UNIVERSITY OF VIRGINIA	UOU		20,189	
	9004641116858-1 UNIVERSITY OF PITTSBURGH	UOU	ARRA	2,637	
	742697 UNIVERSITY OF WASHINGTON	UOU		14,111	
	750855 UNIVERSITY OF WASHINGTON	UOU		22,682	
	752532 UNIVERSITY OF WASHINGTON	UOU		13,678	
	752667 UNIVERSITY OF WASHINGTON	UOU		22,447	
	755046 UNIVERSITY OF WASHINGTON	UOU		16,223	

Federal Agency Major Subdivision	Award/Contract Name of Pass-through Entity	Agency	ARRA	Expenditures	Provided to Subrecipients
RESEARCH AND DEVELOPMENT PROGRAMS					
	755530 UNIVERSITY OF WASHINGTON	UOU		22,423	
	272K263 UNIVERSITY OF WISCONSIN-MADISON	UOU		10,844	
	GC12107138989 UNIVERSITY OF VIRGINIA	UOU		49,080	
	560251 UNIVERSITY OF PENNSYLVANIA	UOU		6,772	
	3653602141001/3653602141109 UNIVERSITY OF NEBRASKA MEDICAL C	UOU		59,666	
	3R95Y02 UNIVERSITY OF NEW MEXICO	UOU		26,325	
	GF26512 UNIVERSITY OF NORTH TEXAS	UOU		63,242	
	10031143557849 UNIVERSITY OF PENNSYLVANIA	UOU		88,286	
	558497P02867761 UNIVERSITY OF PENNSYLVANIA	UOU		6,144	
	559908 UNIVERSITY OF PENNSYLVANIA	UOU		30,852	
	42838169 UNIVERSITY OF SOUTHERN CALIFORN	UOU		28,257	
	560224 UNIVERSITY OF PENNSYLVANIA	UOU		7,281	
	495K294 UNIVERSITY OF WISCONSIN-MADISON	UOU		246,513	
	562000 UNIVERSITY OF PENNSYLVANIA	UOU		20,213	
	562528 UNIVERSITY OF PENNSYLVANIA	UOU		15,158	
	0008749 University of Pittsburgh	UOU		14,548	
	00159171208325 UNIVERSITY OF PITTSBURGH	UOU		31,091	
	00323911225391 UNIVERSITY OF PITTSBURGH	UOU		108,502	
	0283411236061 UNIVERSITY OF PITTSBURGH	UOU		39,138	
	9000613PR0JECT1164831 UNIVERSITY OF PITTSBURGH	UOU		945	
	560004 UNIVERSITY OF PENNSYLVANIA	UOU		56,162	
	G-7835-5/5U54 AI065357 Colorado State University	USU		157,643	
	C00034030-1 University of Missouri, Columbia	USU		48,358	
	PO#100086103 The University of Iowa	USU		10,724	
	UT16312 Ohio University	USU		158,623	
	#R44 AI0072861 Microbiotix, Inc.	USU		35,684	

State of Utah
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Federal Agency Major Subdivision	Award/Contract Name of Pass-through Entity	Agency	ARRA	Expenditures	Provided to Subrecipients
RESEARCH AND DEVELOPMENT PROGRAMS					
	115-9585-04 Kaiser Foundation Research Institute	USU		22,816	
	2000945890 Johns Hopkins University	USU		129,617	
	275K892 UNIVERSITY OF WISCONSIN-MADISON	UOU		27,951	
	2P50GM076547-06A1, 2012.0009 Institute for Systems Biology	USU		68,294	
	A07868M10A10462 YALE UNIVERSITY SCHOOL OF MEDICI	UOU		-14,381	
	G-7822-1 Colorado State University	USU		146,258	
	G-7820-1 Colorado State University	USU		253,368	
	G-7802-1 Colorado State University	USU		8,973	
	12-0342 Brigham Young University	USU		8,011	
	VARIOUS Adamas Pharmaceuticals	USU		27,294	
	179501 NORTHERN CALIFORNIA INST RESH &	UOU		14,943	
	141109 UNIV OF TEXAS SOUTHWESTERN MED	UOU		31,656	
	PROJECT #63 IRIS Educational Media	USU		1	
	WFUHS11671 WAKE FOREST UNIVERSITY	UOU		-38	
	728865 UNIVERSITY OF WASHINGTON	UOU		-341	
	496K952 UNIVERSITY OF WISCONSIN-MADISON	UOU		117,490	
	VUMC35049 VANDERBILT UNIVERSITY	UOU		-322	
	VUMC40921 VANDERBILT UNIVERSITY	UOU		1,148	
	10022455 VESTAN INC	UOU		17,569	
	0874002310552 VETERANS MEDICAL RESEARCH FOUN	UOU		2,987	
	PT105889SC102422 VIRGINIA COMMONWEALTH UNIVERSIT	UOU		833,827	
	PZ11103 University of New Hampshire	USU		69,475	
	43175219122 VIRGINIA POLYTECHNIC INSTITUTE &	UOU		122,936	
	PO 2881317 University of Pennsylvania	USU		96,228	
	5P30DK020579 WASHINGTON UNIVERSITY IN ST LOUI	UOU		-20	
	WU12126WU13261 WASHINGTON UNIVERSITY IN ST LOUI	UOU		29,748	

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Federal Agency Major Subdivision	Award/Contract Name of Pass-through Entity	Agency	ARRA	Expenditures	Provided to Subrecipients
RESEARCH AND DEVELOPMENT PROGRAMS					
	WU1272 WASHINGTON UNIVERSITY IN ST LOUI	UOU		157,587	
	WU13237PO2917459W WASHINGTON UNIVERSITY IN ST LOUI	UOU		133,461	
	WU14260 WASHINGTON UNIVERSITY IN ST LOUI	UOU		103,207	
	WSU11048 WAYNE STATE UNIVERSITY	UOU		-10,012	
	368K056 UNIVERSITY OF WISCONSIN-MADISON	UOU		27,561	
	43169819122 VIRGINIA POLYTECHNIC INSTITUTE &	UOU		51,392	
	533192 UNIV OF NORTH CAROLINA AT CHAPEL	UOU		126,669	
	60119547105015C STANFORD UNIVERSITY	UOU		45,484	
	6012001551126A STANFORD UNIVERSITY	UOU		13,468	
	60029273UT NORTHWESTERN UNIVERSITY	UOU		31,713	
	5007389SERV TUFTS UNIVERSITY	UOU		13,247	
	41339154S132P010379SUB SEATTLE CHILDREN'S RESEARCH INST	UOU		-71	
	530748 UNIV OF NORTH CAROLINA AT CHAPEL	UOU		15,384	
	000438814T0SC002 UNIVERSITY OF ALABAMA AT BIRMING	UOU		85,907	
	531725 UNIV OF NORTH CAROLINA AT CHAPEL	UOU		22,108	
	66100530413 UNIVERSITY OF MISSISSIPPI MEDICAL	UOU		43,690	
	533704 UNIV OF NORTH CAROLINA AT CHAPEL	UOU		24,621	
	533812 UNIV OF NORTH CAROLINA AT CHAPEL	UOU		107,568	
	551257 UNIV OF NORTH CAROLINA AT CHAPEL	UOU		62,066	
	GM0100305 UNIV OF TEXAS SOUTHWESTERN MED	UOU		48,843	
	000406268003 UNIVERSITY OF ALABAMA	UOU		69	
	000406291004 UNIVERSITY OF ALABAMA	UOU		8,686	
	000422109001SP004 UNIVERSITY OF ALABAMA AT BIRMING	UOU		32,835	
	531540 UNIV OF NORTH CAROLINA AT CHAPEL	UOU		306,135	
	5U10HD053124PRIME RTI INTERNATIONAL	UOU		23,911	401
	1002249UTA OREGON HEALTH & SCIENCE UNIVERS	UOU		8,814	

Federal Agency Major Subdivision	Award/Contract Name of Pass-through Entity	Agency	ARRA	Expenditures	Provided to Subrecipients
RESEARCH AND DEVELOPMENT PROGRAMS					
	1002249UTA2 OREGON HEALTH & SCIENCE UNIVERS	UOU		37,870	
	9001291002UTAH OREGON HEALTH & SCIENCE UNIVERS	UOU	ARRA	-9,552	
	GEBSN0062UTAH OREGON HEALTH & SCIENCE UNIVERS	UOU		11,627	
	10032078 ORTHOCARE INNOVATIONS LLC	UOU		13,357	
	VARIOUS PAMS INC	UOU		38,212	
	201202 PSYCTECH LTD	UOU		-14	
	NORDIC IIHTT ST. LUKE'S-ROOSEVELT HOSPITAL CE	UOU	ARRA	390	
	R22092 RICE UNIVERSITY	UOU		53,424	
	179502 NORTHERN CALIFORNIA INST RESH &	UOU		56,213	
	12XS544 SAIC-FREDERICK INC	UOU	ARRA	5,576	
	142 SARCOMA ALLIANCE FOR RSCH THRO	UOU		252,602	
	DRP1 DRP2 SARCOMA ALLIANCE FOR RSCH THRO	UOU		46,154	
	10501SUB SEATTLE CHILDREN'S HOSPITAL	UOU		-1,417	
	10878SUB SEATTLE CHILDREN'S HOSPITAL	UOU		163,408	
	746901 UNIVERSITY OF WASHINGTON	UOU		8,316	
	TULHSC4671314 TULANE UNIVERSITY	UOU		12,175	
	70154751UT RHODE ISLAND HOSPITAL	UOU		39,843	
	W000250499 UNIVERSITY OF IOWA	UOU		7,659	
	6958SC UNIVERSITY OF CALIFORNIA SAN FRA	UOU		60,545	
	7025SC UNIVERSITY OF CALIFORNIA SAN FRA	UOU		37,660	
	7248SC UNIVERSITY OF CALIFORNIA SAN FRA	UOU		29,989	
	7844SC UNIVERSITY OF CALIFORNIA SAN FRA	UOU		4,169	
	C0EUS6413 UNIVERSITY OF CINCINNATI	UOU		1,283	
	FY10269001 UNIVERSITY OF COLORADO AT DENVE	UOU		39,023	
	FY11102005 UNIVERSITY OF COLORADO AT DENVE	UOU		-6,762	
	20100036506 UNIVERSITY OF IL AT URBANA-CHAMP	UOU		236,945	

Federal Agency Major Subdivision	Award/Contract Name of Pass-through Entity	Agency	ARRA	Expenditures	Provided to Subrecipients
RESEARCH AND DEVELOPMENT PROGRAMS					
	6785SC44493133446 UNIVERSITY OF CALIFORNIA SAN FRA	UOU		-9,900	
	201202813 UNIVERSITY OF ILLINOIS AT CHICAGO	UOU		-1,693	
	W000358462 UNIVERSITY OF IOWA	UOU		2,183	
	06002869UT UNIVERSITY OF CALIFORNIA DAVIS	UOU		-1,297	
	W000426769 UNIVERSITY OF IOWA	UOU		3,932	
	0801900Z65401 THOMAS JEFFERSON UNIVERSITY	UOU		4,900	
	SR00001588DC10915 UNIVERSITY OF MARYLAND	UOU		129,054	
	6121965RFS900263 UNIVERSITY OF MASSACHUSETTS	UOU		2,228	
	6692ST/660204 UNIVERSITY OF MIAMI	UOU		20,613	
	66971W UNIVERSITY OF MIAMI	UOU		11,604	
	A003630302 UNIVERSITY OF MINNESOTA	UOU		18,335	
	N002355404 UNIVERSITY OF MINNESOTA	UOU		15,113	
	2009026710200 UNIVERSITY OF ILLINOIS AT CHICAGO	UOU		448,181	
	10316875 UNIVERSITY OF CALIFORNIA SAN DIEG	UOU		-1,921	
	1553GQD960 UNIVERSITY OF CALIFORNIA LOS ANG	UOU		18,674	
	1460GNA245 UNIVERSITY OF CALIFORNIA LOS ANG	UOU		17,718	
	20133018 UNIVERSITY OF CALIFORNIA IRVINE	UOU		74,866	
	10294118 UNIVERSITY OF CALIFORNIA SAN DIEG	UOU		299,369	
	I0IC051523Z19A UNIVERSITY OF LOUISVILLE	UOU		4,030	
	1556GQB730 UNIVERSITY OF CALIFORNIA LOS ANG	UOU		11,024	
	090014809 UNIVERSITY OF CALIFORNIA DAVIS	UOU		57,460	
	40430441001 UNIVERSITY OF CALIFORNIA SAN DIEG	UOU		25,399	
	P010323246 UNIVERSITY OF CALIFORNIA SAN DIEG	UOU		165,182	
	6463SC UNIVERSITY OF CALIFORNIA SAN FRA	UOU		28,518	
	S9000094 UNIVERSITY OF CALIFORNIA SAN DIEG	UOU		173,729	
	5291SC UNIVERSITY OF CALIFORNIA SAN FRA	UOU		-4,634	

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RESEARCH AND DEVELOPMENT PROGRAMS					
	6451SC UNIVERSITY OF CALIFORNIA SAN FRA	UOU		8,888	
Subtotal Research and Development Programs– National Institutes of Health				152,358,294	17,031,901
Office of Population Affairs					
	VARIOUS	UOU		-441	
Subtotal Research and Development Programs– Office of Population Affairs				-441	
Office of the Secretary					
	77543 CHILDRENS HOSPITAL BOSTON	UOU		25,329	
Subtotal Research and Development Programs– Office of the Secretary				25,329	
Subtotal Research and Development Programs– DEPARTMENT OF HEALTH AND HUMAN SERVICES				163,632,165	19,364,079
DEPARTMENT OF HOMELAND SECURITY					
Department of Homeland Security					
	VARIOUS	UOU		606,382	
	SA 2014-008/D13PC00229 Norwich University Applied Research Instit	USU		425,769	
	PO 2013-016 / FA8750-08-C-0262 Norwich University Applied Research Instit	USU		29,517	
	504996 NORTHEASTERN UNIVERSITY	UOU		39,753	
	VARIOUS	USU		15,883	
Subtotal Research and Development Programs– Department of Homeland Security				1,117,304	
Subtotal Research and Development Programs– DEPARTMENT OF HOMELAND SECURITY				1,117,304	
DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT					
Department of Housing and Urban Development					
	BV11255C SALT LAKE COUNTY UT	UOU		247,009	
Subtotal Research and Development Programs– Department of Housing and Urban Development				247,009	
Office of Community Planning and Development					
	VARIOUS	USU		47,095	
Subtotal Research and Development Programs– Office of Community Planning and Development				47,095	
Office of Policy Development and Research					
	VARIOUS	UOU		28,716	

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

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Federal Agency Major Subdivision	Award/Contract Name of Pass-through Entity	Agency	ARRA	Expenditures	Provided to Subrecipients
RESEARCH AND DEVELOPMENT PROGRAMS					
Subtotal Research and Development Programs– Office of Policy Development and Research				28,716	
Subtotal Research and Development Programs– DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT				322,820	
DEPARTMENT OF JUSTICE					
Criminal Division					
	VARIOUS	USU	ARRA	9,660	
Subtotal Research and Development Programs– Criminal Division				9,660	
Department of Justice					
	02P136390 SALT LAKE CITY CORPORATION	UOU		9,345	
Subtotal Research and Development Programs– Department of Justice				9,345	
National Institute of Justice					
	VARIOUS	UOU		609,404	
Subtotal Research and Development Programs– National Institute of Justice				609,404	
Office of Juvenile Justice and Delinquency Prevention					
	VARIOUS	USU		117,876	17,479
Subtotal Research and Development Programs– Office of Juvenile Justice and Delinquency Prevention				117,876	17,479
Subtotal Research and Development Programs– DEPARTMENT OF JUSTICE				746,285	17,479
DEPARTMENT OF STATE					
Bureau of Near Eastern Affairs					
	VARIOUS Council for International Exchange of Scho	USU		69,954	
Subtotal Research and Development Programs– Bureau of Near Eastern Affairs				69,954	
Department of Justice					
	PPC1009910021035 CONRAD	UOU		26,292	
Subtotal Research and Development Programs– Department of Justice				26,292	
Department of State					
	PPC10098 CONRAD	UOU		21,233	
	APSC12005 CONRAD	UOU		235	
Subtotal Research and Development Programs– Department of State				21,468	
Subtotal Research and Development Programs– DEPARTMENT OF STATE				117,714	

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RESEARCH AND DEVELOPMENT PROGRAMS					
DEPARTMENT OF THE INTERIOR					
Bureau of Land Management					
	60181BJ653 Pheasants Forever, Inc.	USU		62,615	
	VARIOUS	USU		1,394,414	30,451
	VARIOUS	UOU		284,634	41,993
	VARIOUS	UVU		15,651	
Subtotal Research and Development Programs– Bureau of Land Management				1,757,314	72,444
Bureau of Reclamation					
	2011WCFS-WBWCD Weber Basin Water Conservation District	USU		-58	
	R11AP40011	USU		15,000	15,000
	R11AP40011	USU		53,091	
	R13AC80039	USU		12,833	
	R11AC81456	USU		22,843	
	R11AC40021	USU		865	
	R11AC40005	USU		109,920	
	R08AC40794	USU		7,697	
	PRIME: 2010-0059-201, UNR-12-5 University of Nevada, Reno	USU		59,076	
	R11AP81526 World Wildlife Fund	USU		2,811	
	55700222	UOU		12,087	
	R11AC80350	USU		5	
Subtotal Research and Development Programs– Bureau of Reclamation				296,170	15,000
Department of the Interior					
	VARIOUS CENTER FOR PLANT CONSERVATION	UOU		-331	
	11090200924DS HUGHES RESEARCH LABORATORIES	UOU		271,272	
Subtotal Research and Development Programs– Department of the Interior				270,941	
Fish and Wildlife Service					
	VARIOUS	USU		126,711	

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RESEARCH AND DEVELOPMENT PROGRAMS					
	VARIOUS	UOU		7,577	
	OE PJA 11000000274 Division of Parks and Outdoor Recreation	USU		18,072	
	Agreement Ogden City	WSU		19,834	
	US-IM-5-1 Ducks Unlimited, Inc.	USU		7,643	
	VARIOUS Pheasants Forever, Inc.	USU		3,628	
	VARIOUS	WSU		54,786	
Subtotal Research and Development Programs– Fish and Wildlife Service				238,251	
National Park Service					
	VARIOUS	UOU		27,277	
	759166 University of Washington	USU		13,839	
	VARIOUS	USU		799,989	6,600
	PO130369 University of Memphis	USU		13,799	
Subtotal Research and Development Programs– National Park Service				854,904	6,600
Office of Surface Mining					
	1001541 UNIVERSITY OF WYOMING	UOU		47,162	
	1001030 UNIVERSITY OF WYOMING	UOU		3,131	
Subtotal Research and Development Programs– Office of Surface Mining				50,293	
U.S. Geological Survey					
	Q01569 The Regents of New Mexico State Universi	WSU		855	
	3TB627 South Dakota State University	WSU		12,440	
	753360 University of Washington	USU		19,092	
	UTA14-000571 University of Texas, Austin	USU		1,054	
	46878113 University of Southern California	USU		7,997	
	KK1420 UNIVERSITY OFCALIFORNIA SANTA BA	UOU		7,562	
	VARIOUS	UOU		32,435	
	AV13-UT01 America View	USU		12,665	

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RESEARCH AND DEVELOPMENT PROGRAMS					
	KK1326 UNIVERSITY OFCALIFORNIA SANTA BA	UOU		7,889	
	AV08-UT01 America View	USU		10,451	
	EAR-1033462, 35892599 University of Southern California	USU		4,989	
	VARIOUS	USU		508,073	
Subtotal Research and Development Programs– U.S. Geological Survey				625,502	
Subtotal Research and Development Programs– DEPARTMENT OF THE INTERIOR				4,093,375	94,044
DEPARTMENT OF TRANSPORTATION					
Department of Transportation					
	FAR0023140 North Dakota State University	USU		15,787	
	S1988078 Rutgers The State University of New Jerse	USU		945	
	SP0004315PROJ0001492 NORTHWESTERN UNIVERSITY	UOU		-12,618	
	DFTH6110C000572 KLS ENGINEERING	UOU		43,798	
	IIVV000157 ICF INCORPORATED	UOU		1,945	
	P12001 CFA CONSULTANTS	UOU		24,112	
	10743 KITTELSON & ASSOCIATES INC	UOU		8,104	
	SR399155 HDR INC	UOU		11,220	
Subtotal Research and Development Programs– Department of Transportation				93,293	
Federal Aviation Administration (FAA)					
	VARIOUS	UOU		207,644	
Subtotal Research and Development Programs– Federal Aviation Administration (FAA)				207,644	
Federal Highway Administration (FHWA)					
	SC-MDSC-13000 Multimedia Data Services Corporation	USU		11,095	
	20-701, FAR00, DTRT12-G-UTC08 North Dakota State University	USU		210,673	
	DTFH61-08-C-00005, POS1062400, Rutgers The State University of New Jerse	USU		26,456	
	2023-2 Intelligent Automation, Inc.	USU		12,046	
	VARIOUS	UOU		80,189	36,833

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RESEARCH AND DEVELOPMENT PROGRAMS					
	GCB1168 Department of Transportation	USU		20,773	
	VARIOUS	USU		27,682	
	P010117915R1 SCIENCE APPLICATIONS INTERNATION	UOU		9,038	
	46688-UU-USD0T0032 PENNSYLVANIA STATE UNIVERSITY	UOU		23,117	
	P010117915RZ LEIDOS	UOU		851	
Subtotal Research and Development Programs– Federal Highway Administration (FHWA)				421,920	36,833
Research and Innovative Technology Administration					
	T0013G-G Oregon State University	USU		230,079	178,250
	00004646, DTRT12- Rutgers The State University of New Jerse	USU		240,806	
	FAR0019953MPC NORTH DAKOTA STATE UNIVERSITY	UOU		288,930	7,940
	NITCUU01617 PORTLAND STATE UNIVERSITY	UOU		25,828	
	NITCUU04540 PORTLAND STATE UNIVERSITY	UOU		31,662	
	NITCUU05547 PORTLAND STATE UNIVERSITY	UOU		54,509	
	NITCUU07611 PORTLAND STATE UNIVERSITY	UOU		-30,078	
Subtotal Research and Development Programs– Research and Innovative Technology Administration				841,736	186,190
Subtotal Research and Development Programs– DEPARTMENT OF TRANSPORTATION				1,564,593	223,023
DEPARTMENT OF VETERANS AFFAIRS					
Department of Veterans Affairs					
	VARIOUS	UOU		92,371	
Subtotal Research and Development Programs– Department of Veterans Affairs				92,371	
Subtotal Research and Development Programs– DEPARTMENT OF VETERANS AFFAIRS				92,371	
ENVIRONMENTAL PROTECTION AGENCY					
Environmental Protection Agency					
	VARIOUS MID-AMERICA REGIONAL COUNCIL	UOU		61,520	
Subtotal Research and Development Programs– Environmental Protection Agency				61,520	
Office of Research and Development (ORD)					
	61-3399US Michigan State University	USU		16,204	

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Federal Agency Major Subdivision	Award/Contract Name of Pass-through Entity	Agency	ARRA	Expenditures	Provided to Subrecipients
RESEARCH AND DEVELOPMENT PROGRAMS					
	VARIOUS	USU		5,702	
	FY2013-053/WF-2179 The University of Kansas Center for Resea	USU		4,160	
	2009231301 NORTH CAROLINA STATE UNIVERSITY	UOU		-17	
	G59182 COLORADO STATE UNIVERSITY	UOU		-255	
Subtotal Research and Development Programs– Office of Research and Development (ORD)				25,794	
Office of the Administrator					
	CHECK #4870 Utah Society of Environmental Education	USU		1,732	
Subtotal Research and Development Programs– Office of the Administrator				1,732	
Office of Water					
	VARIOUS	USU		119,628	
	VARIOUS	UOU		38,295	
	FY2013-2014 COOPERATIVE AGREEM Missouri University of Science and Techno	USU		5,000	
	REGION 8 SMALL GRANTS PROGRAM Utah Society of Environmental Education	USU		1,166	
Subtotal Research and Development Programs– Office of Water				164,089	
Subtotal Research and Development Programs– ENVIRONMENTAL PROTECTION AGENCY				253,135	
FEDERAL COUNCIL ON THE ARTS AND THE HUMANITIES					
National Endowment for the Arts					
	VARIOUS	UOU		18,805	
Subtotal Research and Development Programs– National Endowment for the Arts				18,805	
National Endowment for the Humanities					
	VARIOUS	UOU		13,890	
	VARIOUS	WSU		164	
Subtotal Research and Development Programs– National Endowment for the Humanities				14,054	
Subtotal Research and Development Programs– FEDERAL COUNCIL ON THE ARTS AND THE HUMANITIES				32,859	
MISCELLANEOUS					
Miscellaneous					
	VARIOUS	USU		610,520	

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RESEARCH AND DEVELOPMENT PROGRAMS					
	PO 868866N Exelis, Inc.	USU		13,435	
	PO ERA0534 General Dynamics	USU		105,672	
	Sub A000280284 Harris Corporation	USU		961,758	
	Subtotal Research and Development Programs– Miscellaneous			1,691,385	
	Subtotal Research and Development Programs– MISCELLANEOUS			1,691,385	
NATIONAL AERONAUTICS AND SPACE ADMINISTRATION					
National Aeronautics and Space Administration					
	2001644390 Johns Hopkins University	USU		22,599	
	Subcontract 1484857/NNN12AA01C Jet Propulsion Laboratory	USU		125,140	
	PO 1496128/NNN12AA01C Jet Propulsion Laboratory	USU		8,650	
	201014168UTAH01 UNIVERSITY OF CALIFORNIA DAVIS	UOU		37,313	
	RR1752254693408 UNIVERSITY OF GEORGIA	UOU		8,764	
	RR1752504940756 UNIVERSITY OF GEORGIA	UOU		15,664	
	1255923/NAS7-03001 Jet Propulsion Laboratory	USU		153	
	4200892909/NNG10XA05C Raytheon	USU		12,772	
	2271582 Hamilton Sundstrand	USU		1,739	
	IMD126182 MEI Technologies, Inc.	USU		15,110	
	FY2011049 UNIVERSITY OF KANSAS	UOU		27,309	
	KK1313 UNIVERSITY OFCALIFORNIA SANTA BA	UOU		41,389	
	Subcontract #462967 University of Washington	WSU		-1	
	Subcontract #748853 University of Washington	WSU		13,786	
	118461G003187 WASHINGTON STATE UNIVERSITY	UOU		20,003	
	VARIOUS	DSU		75,002	26,315
	002285/NNG08CA01C Genesis Engineering Solutions, Inc.	USU		63,597	
	GATS/SC-120002 GATS, Inc.	USU		31,859	
	NNX11AD71G The Aerospace Corporation	DSU		23,101	

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RESEARCH AND DEVELOPMENT PROGRAMS					
	05-17 Hampton University	USU		106,265	
	CG-2012-2-2 Space Environment Technologies	USU		51,675	
	Sub No. 21101-13-002 / NNL11AA00B T Science Systems and Applications, Inc.	USU		25,480	
	21101-12-002/NNL11AA00B TO A-004 Science Systems and Applications, Inc.	USU		78,063	
	HSTG01226805A SPACE TELESCOPE SCIENCE INSTITU	UOU		16,108	
	10031946 TURNER INNOVATIONS	UOU		25,551	
	4200811344/Z1C1BCAE Raytheon	USU		39,187	
	4200802565/Z1C1BCAE Raytheon	USU		19,388	
	4200801398/Z1C1BCAE Raytheon	USU		115,002	56,500
	PO 2836041 / NAS5-02200 Northrop Grumman Systems Corporation	USU		41,952	
	F-PUR-02 Sienna Technologies, Inc.	USU		10,000	
	4100980093/NNG08HZ00C Lockheed Martin	USU		90,746	
	P010000082 Sigma Space Corporation	USU		-138	
	5710003593/NNX14AC75G Massachusetts Institute of Technology (MI	USU		1,083	
	Z13-10499 University Corporation for Atmospheric Re	USU		23,384	
	PO 39356/NNG12FD67C University of Arizona	USU		3,049,740	12,254
	Subcontract 418UC-SSL/NNG12FA45C University of California at Berkeley	USU		588,197	
	S0184251/NAS2-03144 University of California at Santa Cruz	USU		18,475	
	1535979 University of Colorado	USU		42,519	
	0000013264/NNX13AN11G University of Maryland Baltimore County	USU		390,581	810
	DG-133E-12-NC-1333 / GS-23F-0046P National Oceanic and Atmospheric Admini	USU		685,962	23,808
	Wavefront STTR 6/10/13/NNX13CA48P Wavefront, LLC	USU		68,751	31,863
	IMD125464-IMD125699 MEI Technologies, Inc.	USU		12,441	
	Subcontract 21101-14-023/NNL11AA00B Science Systems and Applications, Inc.	USU		24,462	
	N00173-13-C-6009 Naval Research Laboratory	USU		2,217,019	750,000
	VARIOUS	UOU		2,030,386	297,393

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RESEARCH AND DEVELOPMENT PROGRAMS					
	HSTG01261101A SPACE TELESCOPE SCIENCE INSTITU	UOU		13,551	
	VARIOUS	WSU		4,301	
	10022345 ARIBEX INC	UOU		64,844	
	1990036296171 CARNEGIE MELLON UNIVERSITY	UOU		46,854	
	VARIOUS	USU		838,731	78,075
	G25492 COLORADO STATE UNIVERSITY	UOU		37,757	
	10025220 LOS GATOS RESEARCH	UOU		36,920	
	1000007242 QINETIQ NORTH AMERICA	UOU		20,000	
	6501 REMOTE SENSING SYSTEMS	UOU		32,982	
	HSTAR1283305A SPACE TELESCOPE SCIENCE INSTITU	UOU		5,334	
	HSTG01221001A SPACE TELESCOPE SCIENCE INSTITU	UOU		23,946	
	HSTG01220901A SPACE TELESCOPE SCIENCE INSTITU	UOU		48,755	
	PO ATK-88276 Alliant Techsystems, Inc. (ATK)	USU		49,026	
	08-0273-USU/SUB Appalachian State University	USU		839	
	192423 Embry-Riddle Aero University	USU		19,510	
	864139J Exelis, Inc.	USU		-1,558	
	880361 Exelis, Inc.	USU		13,045	
	HSTG01255404A SPACE TELESCOPE SCIENCE INSTITU	UOU		5,272	
	RG1156 ASSOCIATION FOR INSTITUTIONAL RE	UOU		1,083	
	HSTG01205531A SPACE TELESCOPE SCIENCE INSTITU	UOU		65,506	
Subtotal Research and Development Programs– National Aeronautics and Space Administration				11,642,926	1,277,018
Subtotal Research and Development Programs– NATIONAL AERONAUTICS AND SPACE ADMINISTRATION				11,642,926	1,277,018
NATIONAL SCIENCE FOUNDATION					
National Science Foundation					
	SUBAWARD 201619 University of Notre Dame	USU		4,603	
	GA10618-127099 University of Virginia	USU		2,284	

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RESEARCH AND DEVELOPMENT PROGRAMS					
	DEB0743491FY2009008 UNIVERSITY OF KANSAS	UOU		1,196	
	063014-87L7 University of New Mexico	USU		16,169	
	VARIOUS	USU		10,897,618	2,175,935
	340052-55900 Stroud Water Research Center	USU		12,651	
	00003316POSR00002571 UNIVERSITY OF MARYLAND BALTIMOR	UOU		118,093	
	14376 University of Massachusetts	USU		17,571	
	5612410 University of Connecticut	USU		167,237	
	VARIOUS Stroud Water Research Center	USU		20,182	
	CK 3869 Sommer Materials Research, Inc.	USU		871	
	G112-14-W4580 Montana State University	USU		39,582	
	VARIOUS	USU	ARRA	54,462	12,082
	40987 (PRIME 1026843) Marine Biological Laboratory-Wood Hold,	USU		29,493	
	KK1011 UNIVERSITY OFCALIFORNIA SANTA BA	UOU	ARRA	34,263	
	137255DBI0849977 UNIVERSITY OF SOUTHERN CALIFORN	UOU		8,729	
	H44550 UNIVERSITY OF SOUTHERN CALIFORN	UOU		1,631	
	11778 Central Washington University	WSU		4,009	
	UTA09000731 UNIVERSITY OF TEXAS AT AUSTIN	UOU	ARRA	18,832	
	UTA110004130847173 UNIVERSITY OF TEXAS AT AUSTIN	UOU	ARRA	52,179	
	10030712 JADE THERAPEUTICS, LLC	UOU		8,504	
	13-0379 Brigham Young University	UVU		250	
	11-0325/EPS-1135482 Brigham Young University	USU		250,553	
	WSU07080 WAYNE STATE UNIVERSITY	UOU		36,628	
	3001341070 UNIVERSITY OF MICHIGAN	UOU	ARRA	1,404	
	RUC7067N012 US CIVILIAN RESEARCH & DEVELOPM	UOU		8,690	
	10032293 BLACKROCK MICROSYSTEMS	UOU		66,486	
	110324 BRIGHAM YOUNG UNIVERSITY	UOU		342,710	

Federal Agency Major Subdivision	Award/Contract Name of Pass-through Entity	Agency	ARRA	Expenditures	Provided to Subrecipients
RESEARCH AND DEVELOPMENT PROGRAMS					
	10031216 VERISTRIDE INC	UOU		9,342	
	10030238 WASATCH MOLECULAR INC	UOU		8,689	
	38448074 University of Southern California	UVU		7,493	
	9500011232 RAYTHEON COMPANY	UOU		90,368	
	2505500001124 UNIVERSITY OF NEBRASKA-LINCOLN	UOU		-1	
	60131861105769 STANFORD UNIVERSITY	UOU		-38,580	
	Y551697 UNIVERSITY OF ARIZONA	UOU		249,826	
	VARIOUS	WSU		69,386	
	20102529 UNIVERSITY OF CALIFORNIA IRVINE	UOU		212,487	
	100GQF130 UNIVERSITY OF CALIFORNIA LOS ANG	UOU		1,229	
	VARIOUS	UOU	ARRA	1,007,053	213,885
	VARIOUS	UOU		26,416,992	1,050,089
	45363861 UNIVERSITY OF CALIFORNIA SAN DIEG	UOU		70,979	
	0000067989 UNIVERSITY OF COLORADO AT BOULD	UOU		91,261	
	1855/PO#9500011077 GLOBAL ENVIRONMENT FOR NETWOR	UOU		98,844	
	9500012031 RAYTHEON COMPANY	UOU		13,904	
	66B1095205 CALIFORNIA INSTITUTE OF TECHNOLO	UOU		16,740	
	410154043 PURDUE UNIVERSITY	UOU		27,294	
	IILRG01 HEWLETT PACKARD COMPANY	UOU		159,622	
	17192062009949 CLEMSON UNIVERSITY	UOU		82,518	
	400361P0120847 COLORADO SCHOOL OF MINES	UOU		55,117	
	G36242 COLORADO STATE UNIVERSITY	UOU		59,256	
	10022703 ECHELON BIOSCIENCES INC	UOU		3,884	
	S880679 EMORY UNIVERSITY	UOU		135,801	
	20070107713 UNIVERSITY OF IL AT URBANA-CHAMP	UOU		711	
	10034815 ENCLAVIX LLC	UOU		11,370	

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RESEARCH AND DEVELOPMENT PROGRAMS					
	410152645 PURDUE UNIVERSITY	UOU	ARRA	3,288	
	VARIOUS	UVU		182,620	121,425
	10032102 NANOSYNTH MATERIALS AND SENSOR	UOU		22,183	
	NMC006 NEW MEXICO CONSORTIUM	UOU		211,203	
	60023884 OHIO STATE UNIVERSITY RESEARCH F	UOU	ARRA	-3,342	
	60041489UU OHIO STATE UNIVERSITY RESEARCH F	UOU		38,037	
	10030894 ENCLAVIX LLC	UOU		50,382	
Subtotal Research and Development Programs– National Science Foundation				41,582,836	3,573,416
Subtotal Research and Development Programs– NATIONAL SCIENCE FOUNDATION				41,582,836	3,573,416
NUCLEAR REGULATORY COMMISSION					
Nuclear Regulatory Commission					
	VARIOUS	USU		239,322	
	VARIOUS	UOU		241,530	
Subtotal Research and Development Programs– Nuclear Regulatory Commission				480,852	
Subtotal Research and Development Programs– NUCLEAR REGULATORY COMMISSION				480,852	
OFFICE OF NATIONAL DRUG CONTROL POLICY					
Office of National Drug Control Policy					
	VARIOUS	UOU		-36,811	
Subtotal Research and Development Programs– Office of National Drug Control Policy				-36,811	
Subtotal Research and Development Programs– OFFICE OF NATIONAL DRUG CONTROL POLICY				-36,811	
SMITHSONIAN INSTITUTION FELLOWSHIP PROGRAM					
Smithsonian Institution Fellowship Program					
	VARIOUS	USU		8,088	
Subtotal Research and Development Programs– Smithsonian Institution Fellowship Program				8,088	
Subtotal Research and Development Programs– SMITHSONIAN INSTITUTION FELLOWSHIP PROGRAM				8,088	
Total Research and Development				337,706,372	41,447,426

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CFDA	Name	Award/Contract Name of Pass-through Entity	Agency	ARRA	Expenditures	Provided to Subrecipients
AGING CLUSTER						
93.044	Special Programs for the Aging_Title III, Part B_Grants for Supportive Services and Senior	VARIOUS	DHS		1,716,278	1,615,632
93.045	Special Programs for the Aging_Title III, Part C_Nutrition Services	VARIOUS	DHS		3,484,460	3,008,960
93.053	Nutrition Services Incentive Program	VARIOUS	DHS		1,635,535	1,635,535
			Subtotal – Aging Cluster		6,836,273	6,260,127
CCDF CLUSTER (CHILD CARE)						
93.575	Child Care and Development Block Grant	VARIOUS	DWS		29,369,285	2,516,464
93.596	Child Care Mandatory and Matching Funds of the Child Care and Development Fund	VARIOUS	DWS		26,222,448	
			Subtotal – CCDF Cluster (Child Care)		55,591,733	2,516,464
CDBG – STATE-ADMINISTERED CDBG CLUSTER						
14.228	Community Development Block Grants/State's Program and Non-Entitlement	VARIOUS	DWS		4,770,946	4,582,602
			Subtotal – CDBG – State-Administered CDBG Cluster		4,770,946	4,582,602
CENTERS FOR INDEPENDENT LIVING CLUSTER						
84.132	Centers for Independent Living	H132B070003, 1525-13 TIRR Memorial Herman	USU		38,000	
84.132	Centers for Independent Living	ILNET-USU-14 TIRR Memorial Herman	USU		189,801	
84.400	ARRA- Centers for Independent Living, Recovery Act	1475-13 TIRR Memorial Herman	USU	ARRA	23,630	
84.400	ARRA- Centers for Independent Living, Recovery Act	1536-14 TIRR Memorial Herman	USU		42,640	
			Subtotal – Centers for Independent Living Cluster		294,071	
CHILD NUTRITION CLUSTER						
10.553	School Breakfast Program	VARIOUS	PED		18,875,132	18,875,132
10.555	Cash Assistance	VARIOUS	PED		94,643,282	94,599,836
10.555	National School Lunch Program - Commodities	VARIOUS	PED		14,515,266	14,515,266
10.556	Special Milk Program for Children	VARIOUS	PED		71,848	71,848
10.559	Summer Food Service Program for Children	VARIOUS	PED		2,157,202	1,948,044
			Subtotal – Child Nutrition Cluster		130,262,730	130,010,126
CLEAN WATER STATE REVOLVING FUND CLUSTER						
66.458	Capitalization Grants for Clean Water State Revolving Funds	VARIOUS	DEQ		226,440	

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		Subtotal – Clean Water State Revolving Fund Cluster			226,440	
DISABILITY INSURANCE/SSI CLUSTER						
96.001	Social Security_Disability Insurance	VARIOUS	PED		12,032,269	
		Subtotal – Disability Insurance/SSI Cluster			12,032,269	
DRINKING WATER STATE REVOLVING FUND CLUSTER						
66.468	Capitalization Grants for Drinking Water State Revolving Funds	VARIOUS	DEQ		2,798,195	145,000
		Subtotal – Drinking Water State Revolving Fund Cluster			2,798,195	145,000
ECONOMIC DEVELOPMENT CLUSTER						
11.307	Economic Adjustment Assistance	VARIOUS	UOU		49,662	21,927
		Subtotal – Economic Development Cluster			49,662	21,927
EMPLOYMENT SERVICES CLUSTER						
17.207	Employment Service/Wagner-Peyser Funded Activities	VARIOUS	DWS		5,735,117	
17.801	Disabled Veterans' Outreach Program (DVOP)	VARIOUS	DWS		1,126,088	
17.804	Local Veterans' Employment Representative Program	VARIOUS	DWS		79,565	
		Subtotal – Employment Services Cluster			6,940,770	
FISH AND WILDLIFE CLUSTER						
15.605	Sport Fish Restoration Program	VARIOUS	DNR		6,466,164	
15.611	Wildlife Restoration and Basic Hunter Education	VARIOUS	DNR		8,829,070	
		Subtotal – Fish and Wildlife Cluster			15,295,234	
FOOD DISTRIBUTION CLUSTER						
10.565	Commodity Supplemental Food Program	VARIOUS	DOH		122,717	
10.568	Emergency Food Assistance Program (Administrative Costs)	VARIOUS	PED		503,700	557,506
10.569	Emergency Food Assistance Program (Food Commodities)	VARIOUS	PED		3,732,259	3,732,259
		Subtotal – Food Distribution Cluster			4,358,676	4,289,765
HIGHWAY PLANNING AND CONSTRUCTION CLUSTER						
20.205	Highway Planning and Construction	VARIOUS	DOT		335,209,875	6,235,732
20.205	Highway Planning and Construction	VARIOUS	DOT	ARRA	34,919	

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20.219	Recreational Trails Program	VARIOUS	DNR		1,598,060	1,535,151
		Subtotal – Highway Planning and Construction Cluster			336,842,854	7,770,883
HIGHWAY SAFETY CLUSTER						
20.600	State and Community Highway Safety	VARIOUS	DPS		1,849,105	411,358
20.601	Alcohol Impaired Driving Countermeasures Incentive Grants I	VARIOUS	DPS		609,482	71,081
20.601	Alcohol Impaired Driving Countermeasures Incentive Grants I	VARIOUS	DOT		10,000	
20.602	Occupant Protection Incentive Grants	VARIOUS	DPS		276,871	142,397
20.610	State Traffic Safety Information System Improvement Grants	VARIOUS	DPS		532,522	238,033
20.611	Incentive Grant Program to Prohibit Racial Profiling	VARIOUS	DPS		58,630	8,241
20.612	Incentive Grant Program to Increase Motorcyclist Safety	VARIOUS	DPS		76,353	-2,211
20.613	Child Safety and Child Booster Seats Incentive Grants	VARIOUS	DPS		65,494	39,917
		Subtotal – Highway Safety Cluster			3,478,457	908,816
JAG PROGRAM CLUSTER						
16.738	Edward Byrne Memorial Justice Assistance Grant Program	VARIOUS	GOV		2,280,359	1,161,889
		Subtotal – JAG Program Cluster			2,280,359	1,161,889
MEDICAID CLUSTER						
93.775	State Medicaid Fraud Control Units	VARIOUS	AG		1,386,689	
93.777	State Survey and Certification of Health Care Providers and Suppliers (Title XVIII) Medicare	VARIOUS	DOH		3,371,390	
93.778	Medical Assistance Program	VARIOUS	DOH	ARRA	29,208,451	
93.778	Medical Assistance Program	VARIOUS	DOH		1,548,068,249	10,252,920
		Subtotal – Medicaid Cluster			1,582,034,779	10,252,920
SCHOOL IMPROVEMENT GRANTS CLUSTER						
84.377	School Improvement Grants	VARIOUS	PED		2,761,353	2,577,219
84.388	ARRA- School Improvement Grants, Recovery Act	VARIOUS	PED	ARRA	6,127,128	6,070,244
		Subtotal – School Improvement Grants Cluster			8,888,481	8,647,463
SNAP CLUSTER						
10.551	Supplemental Nutrition Assistance Program	VARIOUS	DWS	ARRA	65,034	

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10.551	Supplemental Nutrition Assistance Program	VARIOUS	DWS		329,034,028	
10.561	State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	VARIOUS	DWS		19,074,187	
			Subtotal – SNAP Cluster		348,173,249	
SPECIAL EDUCATION CLUSTER (IDEA)						
84.027	Special Education_Grants to States	074095 State of Idaho Department of Education	USU		17,585	
84.027	Special Education_Grants to States	000314 Iowa Department of Education	USU		15,267	
84.027	Special Education_Grants to States	VARIOUS State of Wyoming Department of Educatio	USU		2,252	
84.027	Special Education_Grants to States	VARIOUS	PED		101,905,506	96,687,496
84.027	Special Education_Grants to States	94-9410-248-1B04-14 Nebraska Department of Education	USU		91,229	
84.027	Special Education_Grants to States	063014 State of Idaho Department of Education	USU		25,175	
84.027	Special Education_Grants to States	LOG State of Idaho Department of Education	USU		2,593	
84.027	Special Education_Grants to States	652-11-1691 Kansas Department of Education	USU		514,429	
84.027	Special Education_Grants to States	LOG State of Idaho Department of Education	USU		11,573	
84.027	Special Education_Grants to States	001113 Iowa Department of Education	USU		-27	
84.027	Special Education_Grants to States	21007 Kansas State Board of Education	USU		531,037	
84.173	Special Education_Preschool Grants	VARIOUS	PED		3,278,064	3,278,064
			Subtotal – Special Education Cluster (IDEA)		106,394,683	99,965,560
STATEWIDE DATA SYSTEMS CLUSTER						
84.384	ARRA- Statewide Data Systems, Recovery Act	VARIOUS	PED	ARRA	1,993,467	1,105
			Subtotal – Statewide Data Systems Cluster		1,993,467	1,105
STUDENT FINANCIAL ASSISTANCE PROGRAMS						
84.007	Federal Supplemental Educational Opportunity Grants	VARIOUS	UOU		536,337	
84.007	Federal Supplemental Educational Opportunity Grants	VARIOUS	WSU		496,506	
84.007	Federal Supplemental Educational Opportunity Grants	VARIOUS	DSU		188,736	
84.007	Federal Supplemental Educational Opportunity Grants	VARIOUS	DATC		37,572	
84.007	Federal Supplemental Educational Opportunity Grants	VARIOUS	MATC		5,976	
84.007	Federal Supplemental Educational Opportunity Grants	VARIOUS	OWATC		61,411	

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CFDA	Name	Award/Contract Name of Pass-through Entity	Agency	ARRA	Expenditures	Provided to Subrecipients
84.007	Federal Supplemental Educational Opportunity Grants	VARIOUS	SNOW		82,143	
84.007	Federal Supplemental Educational Opportunity Grants	VARIOUS	USU		718,037	
84.007	Federal Supplemental Educational Opportunity Grants	VARIOUS	SLCC		500,655	
84.007	Federal Supplemental Educational Opportunity Grants	VARIOUS	SUU		201,696	
84.007	Federal Supplemental Educational Opportunity Grants	VARIOUS	UVU		491,230	
84.033	Federal Work-Study Program	VARIOUS	DSU		240,468	
84.033	Federal Work-Study Program	VARIOUS	UOU		1,455,119	
84.033	Federal Work-Study Program	VARIOUS	SUU		222,441	
84.033	Federal Work-Study Program	VARIOUS	USU		659,949	
84.033	Federal Work-Study Program	VARIOUS	SLCC		524,867	
84.033	Federal Work-Study Program	VARIOUS	DATC		16,988	
84.033	Federal Work-Study Program	VARIOUS	WSU		851,566	
84.033	Federal Work-Study Program	VARIOUS	SNOW		95,441	
84.033	Federal Work-Study Program	VARIOUS	OWATC		66,608	
84.033	Federal Work-Study Program	VARIOUS	UVU		885,971	
84.037	Perkins Loan Cancellations	VARIOUS	UVU		67,804	
84.038	Federal Perkins Loan Program_Federal Capital Contributions	VARIOUS	USU		90,562	
84.038	Federal Perkins Loan Program_Federal Capital Contributions	VARIOUS	SUU		21,675	
84.063	Federal Pell Grant Program	VARIOUS	DXATC		318,563	
84.063	Federal Pell Grant Program	VARIOUS	WSU		28,860,064	
84.063	Federal Pell Grant Program	VARIOUS	DATC		1,001,090	
84.063	Federal Pell Grant Program	VARIOUS	OWATC		1,558,149	
84.063	Federal Pell Grant Program	VARIOUS	BATC		909,978	
84.063	Federal Pell Grant Program	VARIOUS	UOU		31,570,438	
84.063	Federal Pell Grant Program	VARIOUS	UBATC		170,895	
84.063	Federal Pell Grant Program	VARIOUS	SNOW		5,569,106	

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84.063	Federal Pell Grant Program	VARIOUS	SWATC		192,878	
84.063	Federal Pell Grant Program	VARIOUS	MATC		661,672	
84.063	Federal Pell Grant Program	VARIOUS	SLCC		39,764,850	
84.063	Federal Pell Grant Program	VARIOUS	UVU		47,977,398	
84.063	Federal Pell Grant Program	VARIOUS	SUU		12,236,005	
84.063	Federal Pell Grant Program	VARIOUS	DSU		16,737,416	
84.063	Federal Pell Grant Program	VARIOUS	USU		36,919,741	
84.379	Teacher Education Assistance for College and Higher Education Grants (TEACH Grants)	VARIOUS	USU		285,324	
93.264	Nurse Faculty Loan Program (NFLP)	VARIOUS	UOU		136,055	
93.342	Health Professions Student Loans, Including Primary Care Loans/Loans for Disadvantaged	VARIOUS	UOU		1,139,550	
93.364	Nursing Student Loans	VARIOUS	UOU		28,296	
		Subtotal – Student Financial Assistance Programs			234,557,226	
TANF CLUSTER						
93.558	Temporary Assistance for Needy Families	VARIOUS	DWS		43,205,644	1,319,215
		Subtotal – TANF Cluster			43,205,644	1,319,215
TRANSIT SERVICES PROGRAMS CLUSTER						
20.513	Enhanced Mobility of Seniors and Individuals with Disabilities	VARIOUS	DOT		295,536	61,494
20.516	Job Access and Reverse Commute Program	VARIOUS	DOT		1,373,888	1,695,558
20.521	New Freedom Program	VARIOUS	DOT		599,672	722,333
		Subtotal – Transit Services Programs Cluster			2,269,096	2,479,385
TRIO CLUSTER						
84.042	TRIO_Student Support Services	VARIOUS	SNOW		338,299	
84.042	TRIO_Student Support Services	VARIOUS	UVU		234,690	
84.042	TRIO_Student Support Services	VARIOUS	UOU		329,886	
84.042	TRIO_Student Support Services	VARIOUS	USU		589,744	
84.042	TRIO_Student Support Services	VARIOUS	WSU		383,180	
84.042	TRIO_Student Support Services	VARIOUS	SLCC		319,471	

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84.042	TRIO_Student Support Services	VARIOUS	SUU		285,732	
84.042	TRIO_Student Support Services	VARIOUS	DSU		295,860	
84.044	TRIO_Talent Search	VARIOUS	DSU		369,520	
84.044	TRIO_Talent Search	VARIOUS	USU		413,327	
84.044	TRIO_Talent Search	VARIOUS	UVU		269,944	
84.044	TRIO_Talent Search	VARIOUS	SUU		295,122	
84.044	TRIO_Talent Search	VARIOUS	SLCC		214,603	
84.044	TRIO_Talent Search	VARIOUS	WSU		256,225	
84.047	TRIO_Upward Bound	VARIOUS	SUU		335,338	
84.047	TRIO_Upward Bound	VARIOUS	WSU		670,400	
84.047	TRIO_Upward Bound	VARIOUS	UOU		399,349	
84.047	TRIO_Upward Bound	VARIOUS	USU		617,884	
84.047	TRIO_Upward Bound	VARIOUS	DSU		345,153	
84.047	TRIO_Upward Bound	VARIOUS	SNOW		323,404	
84.047	TRIO_Upward Bound	VARIOUS	UVU		336,679	
			Subtotal – TRIO Cluster		7,623,810	
WIA CLUSTER						
17.258	WIA Adult Program	VARIOUS	DWS		3,299,009	
17.259	WIA Youth Activities	VARIOUS	DWS		4,718,859	
17.278	WIA Dislocated Worker Formula Grants	VARIOUS	DWS		3,448,766	
			Subtotal – WIA Cluster		11,466,634	

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CORPORATION FOR NATIONAL AND COMMUNITY SERVICE						
94.003	State Commissions	VARIOUS	DHA		270,425	
94.005	CCC UCAN Serve	VARIOUS Colorado Campus Compact	SLCC		3,331	
94.006	AmeriCorps	VARIOUS	DHA		2,243,867	
94.007	Program Development and Innovation Grants	VARIOUS Oregon Campus Compact	USU		803	
94.007	Program Development and Innovation Grants	VARIOUS	SLCC		116,722	
94.007	Program Development and Innovation Grants	VARIOUS	DHA		9,549	
94.009	Training and Technical Assistance	VARIOUS	DHA		2,835	
94.013	Volunteers in Service to America	VARIOUS	USU		226,024	
94.013	Volunteers in Service to America	VARIOUS	UOU		16,425	
94.013	Volunteers in Service to America	VARIOUS	DWS		5,310	
94.020	CNCS Disaster Response Cooperative Agreement	VARIOUS The Corps Network	USU		-4,582	
94.020	CNCS Disaster Response Cooperative Agreement	VARIOUS	USU		-11,391	
94.021	Volunteer Generation Fund	VARIOUS	DHA		80,354	
		Subtotal – Corporation for National and Community Service			2,959,672	
DEPARTMENT OF AGRICULTURE						
10	Department of Agriculture	VARIOUS	WSU		2,132	
10	Department of Agriculture	VARIOUS	DSU		8,888	
10	Department of Agriculture	VARIOUS	DNR		37,334	
10	Department of Agriculture	2013 UT PSEP$10K National Association of State Departments	USU		8,403	
10	Department of Agriculture	VARIOUS	SUU		170,248	
10	Department of Agriculture	VARIOUS	BATC		3,202	
10	Department of Agriculture	VARIOUS	USU		157,899	
10	Department of Agriculture	VARIOUS	UOU		53,229	
10.001	Agricultural Research_Basic and Applied Research	VARIOUS	USU		23,472	
10.025	Plant and Animal Disease, Pest Control, and Animal Care	VARIOUS	DAG		803,169	321,556
10.099	Conservation Loans	VARIOUS	DNR		178,952	

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10.162	Inspection Grading and Standardization	VARIOUS	DAG		101,000	
10.163	Market Protection and Promotion	VARIOUS	DAG		86,129	
10.170	Specialty Crop Block Grant Program - Farm Bill	VARIOUS	DAG		229,238	64,438
10.210	Higher Education Graduate Fellowships Grant Program	BJKH93-SB-001 University of Idaho	USU		36,880	
10.303	Integrated Programs	G-1483-1 Colorado State University	USU		13	
10.304	Homeland Security_Agricultural	VARIOUS	USU		26,835	
10.304	Homeland Security_Agricultural	201303063-06 University of California, Davis	USU		11,577	
10.311	Beginning Farmer and Rancher Development Program	G-1488-2 Colorado State University	USU		31,797	
10.435	State Mediation Grants	VARIOUS	DAG		6,827	
10.458	Crop Insurance Education in Targeted States	UNR-13-40 University of Nevada, Reno	USU		15,984	
10.459	Commodity Partnerships for Small Agricultural Risk Management Education	VARIOUS	USU		29,793	
10.460	Risk Management Education Partnerships	VARIOUS	USU		69,754	
10.475	Cooperative Agreements with States for Intrastate Meat and Poultry Inspection	VARIOUS	DAG		1,550,890	
10.500	Cooperative Extension Service	1001769 University of Wyoming	USU		15,772	
10.500	Cooperative Extension Service	S13183 Kansas State University	USU		4,538	
10.500	Cooperative Extension Service	VARIOUS University of Nebraska	USU		3,566	
10.500	Cooperative Extension Service	S14085 Kansas State University	USU		17,073	
10.500	Cooperative Extension Service	RC103176K Michigan State University	USU		11,983	
10.500	Cooperative Extension Service	Q01464 New Mexico State University	USU		4,989	
10.500	Cooperative Extension Service	S14194 Kansas State University	USU		781	
10.500	Cooperative Extension Service	S14123 Kansas State University	USU		2,453	
10.500	Cooperative Extension Service	S13079 Kansas State University	USU		17,215	
10.500	Cooperative Extension Service	1001381 University of Wyoming	USU		875	
10.500	Cooperative Extension Service	1002139 University of Wyoming	USU		2,648	
10.500	Cooperative Extension Service	VARIOUS	USU		2,754,932	309,184
10.557	Special Supplemental Nutrition Program for Women, Infants, and Children	VARIOUS	DOH		42,636,157	40,020,416

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

State of Utah
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CFDA	Name	Award/Contract Name of Pass-through Entity	Agency	ARRA	Expenditures	Provided to Subrecipients
10.558	Child and Adult Care Food Program	VARIOUS	PED		28,108,734	27,186,382
10.558	Child and Adult Care Food Program	VARIOUS	SUU		166,508	
10.560	State Administrative Expenses for Child Nutrition	VARIOUS	PED		1,961,788	
10.574	Team Nutrition Grants	VARIOUS	PED		1,000	
10.579	Child Nutrition Discretionary Grants Limited Availability	VARIOUS	PED		407,683	360,502
10.582	Fresh Fruit and Vegetable Program	VARIOUS	PED		2,372,656	2,372,656
10.652	Forestry Research	VARIOUS	SUU		288,248	
10.652	Forestry Research	WO823, JN 12178, G84N8C090007 Case, Lowe & Hart, Inc. (CLH)	USU		54,458	
10.652	Forestry Research	VARIOUS	USU		7,146	
10.664	Cooperative Forestry Assistance	VARIOUS	USU		5,939	
10.664	Cooperative Forestry Assistance	VARIOUS	DNR		3,466,773	289,891
10.676	Forest Legacy Program	VARIOUS	DNR		59,304	
10.680	Forest Health Protection	VARIOUS	DNR		14,278	
10.680	Forest Health Protection	VARIOUS	USU		14,627	
10.688	ARRA- Recovery Act of 2009: Wildland Fire Management	VARIOUS	DNR	ARRA	6,542	
10.691	Good Neighbor Authority	VARIOUS	DNR		197,136	
10.769	Rural Business Enterprise Grants	VARIOUS	SUU		15,798	
10.855	Distance Learning and Telemedicine Loans and Grants	VARIOUS	UOU		30,142	
10.902	Soil and Water Conservation	VARIOUS	DAG		50,525	
10.902	Soil and Water Conservation	2004.13.039710 National Fish and Wildlife Foundation	USU		65,308	
10.912	Environmental Quality Incentives Program	VARIOUS	USU		20,916	
10.914	Wildlife Habitat Incentive Program	VARIOUS	DNR		122,921	
10.916	Watershed Rehabilitation Program	VARIOUS	DNR		193,047	
10.932	Regional Conservation Partnership Program	VARIOUS	DNR		315,425	
10.960	Technical Agricultural Assistance	VARIOUS	USU		42,193	
			Subtotal – Department of Agriculture		87,105,722	70,925,025

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CFDA	Name	Award/Contract Name of Pass-through Entity	Agency	ARRA	Expenditures	Provided to Subrecipients
DEPARTMENT OF COMMERCE						
11	CFP LAWS AND REGULATIONS	TPDCFP12IPA00004 OIG CONSUMER FINANCIAL PROTECTI	UOU		346,761	
11	Department of Commerce	VARIOUS	UOU		156,302	77,500
11.431	Climate and Atmospheric Research	1548923 University of Colorado at Boulder	USU		10,848	
11.549	State and Local Implementation Grant Program	VARIOUS	DTS		11,856	
11.550	Public Telecommunications Facilities Planning and Construction	VARIOUS	UOU		68,673	
11.557	Broadband Technology Opportunities Program (BTOP)	VARIOUS	UOU	ARRA	133,332	75,230
11.558	State Broadband Data and Development Grant Program	VARIOUS	PSC	ARRA	889,187	
11.611	Supporting Manufacturers in the New Energy Economy	70NANB10H319 WestCamp Inc	UVU		103,457	
		Subtotal – Department of Commerce			1,720,416	152,730
DEPARTMENT OF DEFENSE						
12	BURN PATIENT ACUITY DEMOGRAPHICS, SCAR CONTRACTURES AND	VARIOUS AMERICAN BURN ASSOCIATION	UOU		11,189	
12	CASAAT Situational Awareness	2015-1 INTELLIGENT AUTOMATION INC	UOU		30,000	
12	PROGSTAR	NNSP03130070UTAHNER FOUNDATION FIGHTING BLINDNESS	UOU		1,467	
12	Department of Defense	VARIOUS	USU		85,952	
12	NUCLEAR FORENSICS EDUCATION AWARD PROGRAM	MUSC12107 MEDICAL UNIVERSTIY OF SOUTH CAR	UOU		963	
12	NUCLEAR FORENSICS EDUCATION AWARD PROGRAM	MUSC12107 MEDICAL UNIVERSTIY OF SOUTH CAR	UOU		68,501	
12	LANGUAGE TRAINING CENTER	2603UTAH11LTCLT4P01 2013LTCUTAH INSTITUTE OF INTERNATIONAL EDUCA	UOU		174,469	
12	KSA DIGITAL MAPS	VARIOUS ROCKWELL COLLINS INC	UOU		391,000	
12	Department of Defense	VARIOUS	DEQ		145,009	
12	PROGSTAR	NNSP03130070UTAHNER FOUNDATION FIGHTING BLINDNESS	UOU		-1,977	
12	VECTOR EDITING FOR KSA	P04505160215 ROCKWELL COLLINS INC	UOU		50,341	
12	NUCLEAR FORENSICS EDUCATION AWARD PROGRAM	MUSC12107 MEDICAL UNIVERSTIY OF SOUTH CAR	UOU		-19,211	
12	Department of Defense	VARIOUS	UOU		95,199	
12	A RANDOMIZED CLINICAL TRIAL OF RESTRICTIVE VERSUS TRADIT	VARIOUS AMERICAN BURN ASSOCIATION	UOU		7,481	
12	L3-TESTING	L00300723S L-3 COMMUNICATIONS	UOU		3,489	
12.002	Procurement Technical Assistance For Business Firms	VARIOUS	GOV		302,507	

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CFDA	Name	Award/Contract Name of Pass-through Entity	Agency	ARRA	Expenditures	Provided to Subrecipients
12.113	State Memorandum of Agreement Program for the Reimbursement of Technical Services	VARIOUS	DEQ		408,192	
12.217	Electronic Absentee Systems for Elections	VARIOUS	GOV		44,650	
12.400	Military Construction, National Guard	VARIOUS	UNG		25,355,616	
12.401	National Guard Military Operations and Maintenance (O&M) Projects	VARIOUS	UNG		41,178,510	
12.420	A RANDOMIZED PHASE 2 TRIAL OF 177LU RADIOLABELED MONOCLO	0901004912070952 WEILL CORNELL MEDICAL COLLEGE	UOU		11,214	
12.420	Military Medical Research and Development	VARIOUS	UOU		2,956	
12.431	Basic Scientific Research	VARIOUS	USU		3,551	
12.615	Research and Technical Assistance	VARIOUS	DNR		74,673	
12.630	INTERMOUNTAIN JR. SCIENCE AND HUMANITIES SYMPOSIUM	VARIOUS ACADEMY OF APPLIED SCIENCE	UOU		-7,410	
12.800	Air Force Defense Research Sciences Program	VARIOUS	USU		27,774	
12.901	Mathematical Sciences Grants Program	VARIOUS	PED		260,418	237,204
		Subtotal – Department of Defense			68,706,523	237,204
DEPARTMENT OF EDUCATION						
84	Department of Education	VARIOUS	UOU		204,918	
84	Department of Education	VARIOUS	PED		141,713	
84.002	Adult Education - Basic Grants to States	VARIOUS	PED		2,856,421	2,366,149
84.010	Title I Grants to Local Educational Agencies	VARIOUS	PED		85,168,639	84,277,017
84.011	Migrant Education_State Grant Program	VARIOUS	PED		2,225,722	2,090,362
84.013	Title I State Agency Program for Neglected and Delinquent Children and Youth	VARIOUS	PED		1,019,696	915,492
84.015	National Resource Centers Program for Foreign Language and Area Studies or	VARIOUS	UOU		855,664	414,854
84.016	Undergraduate International Studies and Foreign Language Programs	VARIOUS	UOU		49,592	
84.031	Higher Education_Institutional Aid	VARIOUS	USU		489,296	
84.032	STUDENT LOAN PURCHASE PROGRAM, NET	VARIOUS	SAP	ARRA	-12,970,230	
84.032	STUDENT LOAN GUARANTEE PROGRAM, NET	VARIOUS	SAP	ARRA	20,959,450	
84.048	Career and Technical Education -- Basic Grants to States	VARIOUS	USU		1,914	
84.048	Career and Technical Education -- Basic Grants to States	VARIOUS	PED		11,466,187	5,259,549

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CFDA	Name	Award/Contract Name of Pass-through Entity	Agency	ARRA	Expenditures	Provided to Subrecipients
84.051	Career and Technical Education -- National Programs	VARIOUS	PED		270,398	102,032
84.116	Fund for the Improvement of Postsecondary Education	VARIOUS	USU		138,270	4,800
84.116	Connect to Learning	P116B100295 Laguardia Community College	SLCC		4,334	
84.126	Rehabilitation Services_Vocational Rehabilitation Grants to States	VARIOUS	PED		45,115,955	69,760
84.129	Rehabilitation Long-Term Training	VARIOUS	USU		489,811	
84.133	National Institute on Disability and Rehabilitation Research	SWADA-USU-14 TIRR Memorial Herman	USU		-2,385	
84.144	Migrant Education_Coordination Program	VARIOUS	PED		84,203	3,000
84.169	Independent Living_State Grants	VARIOUS	PED		292,446	292,446
84.177	Rehabilitation Services_Independent Living Services for Older Individuals Who are Blind	VARIOUS	PED		201,776	184,614
84.181	Special Education-Grants for Infants and Families	VARIOUS	DOH		5,139,697	2,834,991
84.187	Supported Employment Services for Individuals with the Most Significant	VARIOUS	PED		98,273	
84.196	Education for Homeless Children and Youth	VARIOUS	PED		404,403	339,242
84.215	Fund for the Improvement of Education	VARIOUS	UVU		31,028	
84.215	Fund for the Improvement of Education	MOU Ogden School District	WSU		3,559	
84.215	Fund for the Improvement of Education	FON# ED-GRANTS-042012-002 United Way of Northern Utah	WSU		53,903	
84.215	Fund for the Improvement of Education	MOU Ogden School District	WSU		26,281	
84.224	Assistive Technology	VARIOUS	USU		-12,404	
84.235	Rehabilitation Services Demonstration and Training Programs	VARIOUS George Washington University	USU		2,524	
84.265	Rehabilitation Training_State Vocational Rehabilitation Unit In-Service Training	VARIOUS	PED		43,237	
84.275	Rehabilitation Training_General Training	VARIOUS	USU		124,735	
84.287	Twenty-First Century Community Learning Centers	VARIOUS	PED		6,380,101	6,122,544
84.323	Special Education - State Personnel Development	VARIOUS	PED		617,274	504,634
84.325	Special Education - Personnel Development to Improve Services and Results for Children	VARIOUS	UOU		914,065	
84.325	Special Education - Personnel Development to Improve Services and Results for Children	VARIOUS	USU		583,744	
84.326	Special Education_Technical Assistance and Dissemination to Improve Services and	VARIOUS	USU		1,524,249	
84.326	Special Education_Technical Assistance and Dissemination to Improve Services and	VARIOUS	USDB		145,526	

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CFDA	Name	Award/Contract Name of Pass-through Entity	Agency	ARRA	Expenditures	Provided to Subrecipients
84.334	Gaining Early Awareness and Readiness for Undergraduate Programs	MOU-PO131814 Ogden City School District	WSU		19,409	
84.334	Gaining Early Awareness and Readiness for Undergraduate Programs	Agreement PO#131454 Ogden City School District	WSU		102,456	
84.334	Gaining Early Awareness and Readiness for Undergraduate Programs	Agreement PO#131454 Ogden City School District	WSU		21,597	
84.334	Gaining Early Awareness and Readiness for Undergraduate Programs	MOU-PO131814 Ogden City School District	WSU		46,579	
84.334	Gaining Early Awareness and Readiness for Undergraduate Programs	VARIOUS	SUU		16,935	
84.334	Gaining Early Awareness and Readiness for Undergraduate Programs	VARIOUS	UVU		4,822,927	516,412
84.334	Gaining Early Awareness and Readiness for Undergraduate Programs	VARIOUS	USU		2,547,187	1,627,180
84.335	Child Care Access Means Parents in School	VARIOUS	SUU		112,944	
84.335	Child Care Access Means Parents in School	VARIOUS	UVU		20,394	
84.335	Child Care Access Means Parents in School	VARIOUS	USU		253,094	
84.335	Child Care Access Means Parents in School	VARIOUS	UOU		121,561	
84.335	Child Care Access Means Parents in School	VARIOUS	SLCC		40,521	
84.358	Rural Education	VARIOUS	PED		125,627	125,627
84.365	English Language Acquisition State Grants	VARIOUS	PED		4,233,369	3,980,838
84.366	Mathematics and Science Partnerships	VARIOUS	PED		1,341,035	1,010,965
84.367	Improving Teacher Quality State Grants	VARIOUS	PED		17,254,269	16,685,677
84.367	Supporting Effective Educator Development Grant Program	07-UT02-SEED2012 National Writing Project Corporation	WSU		5,267	
84.367	Improving Teacher Quality State Grants	VARIOUS	REG		136,899	
84.367	Supporting Effective Educator Development Grant Program	07-UT02-SEED2012 National Writing Project Corporation	WSU		7,984	
84.369	Grants for State Assessments and Related Activities	VARIOUS	PED		3,010,645	
84.378	College Access Challenge Grant Program	VARIOUS	REG		1,906,204	
84.418	Promoting Readiness of Minors in Supplemental Security Income	VARIOUS	PED		814,902	119,833
		Subtotal – Department of Education			212,105,790	129,848,018
DEPARTMENT OF ENERGY						
81	Department of Energy	220682 Battelle Energy Alliance, LLC	USU		18,168	
81	Department of Energy	VARIOUS	UOU		77,059	

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CFDA	Name	Award/Contract Name of Pass-through Entity	Agency	ARRA	Expenditures	Provided to Subrecipients
81.041	State Energy Program	VARIOUS	GOV	ARRA	2,146	
81.041	State Energy Program	VARIOUS	GOV		681,845	89,000
81.042	Weatherization Assistance for Low-Income Persons	VARIOUS	DWS		447,291	395,475
81.042	Weatherization Assistance for Low-Income Persons	VARIOUS	DWS	ARRA	28,000	10,500
81.087	Renewable Energy Research and Development	VARIOUS	SLCC		316,104	220,050
81.089	PETROLOGICAL AND PETROPHYSICAL CHARACTERIZATION OF THE M	BL4043400UTAH INDIANA UNIVERSITY	UOU		67,401	
81.089	Fossil Energy Research and Development	VARIOUS	DNR		162,340	
81.104	Environmental Remediation and Waste Processing and Disposal	VARIOUS	DEQ		19,872	
81.106	Waste Isolation Pilot Plant	30-312-08 WIPP Western Governors Association	DEQ		105,834	
81.121	Nuclear Energy Research, Development and Demonstration	VARIOUS	UOU		48,959	
81.121	Nuclear Energy Research, Development and Demonstration	VARIOUS	USU		159,533	
81.122	Electricity Delivery and Energy Reliability, Research, Development and Analysis	VARIOUS	PSC	ARRA	130,394	
81.122	Electricity Delivery and Energy Reliability, Research, Development and Analysis	VARIOUS	SLCC	ARRA	105,585	
		Subtotal – Department of Energy			2,370,531	715,025
DEPARTMENT OF HEALTH AND HUMAN SERVICES						
93	TRIALNET MAJOR AFFILIATE	6119114400E UNIVERSITY OF SOUTH FLORIDA	UOU		88,852	
93	THERAPIES FOR BURN WOUNDS	VARIOUS ARTERIOCYTE INC	UOU		3,499	
93	8TH AND 9TH INTERNATIONAL NANOMEDICINE AND DRUG DELIVERY	3420051001001CA157167 UNIVERSITY OF NEBRASKA MEDICAL C	UOU		-445	
93	Department of Health and Human Services	VARIOUS	DOH		560,990	103,711
93	SEX AND GENDER RESEARCH	13EDP00007 ICF INCORPORATED	UOU		31,913	
93	A PHASE I SAFETY INTERACTION TRIAL OF IBUDILAST WITH MET	1551PNB138 UNIVERSITY OF CALIFORNIA LOS ANG	UOU		44,919	
93	NOVEL GLYCOSAMINOGLYCAN ETHERS FOR PREVENTION OF METASTA	VARIOUS GLYCOMIRA LLC	UOU		33,313	
93	Department of Health and Human Services	VARIOUS	USU		607,036	473,464
93	NATIONAL OPHTHALMIC DISEASE GENOTYPING NETWORK (EYEGENE)	3354 EMMES CORP	UOU		191,007	
93	NATIONAL OPHTHALMIC DISEASE GENOTYPING NETWORK (EYEGENE)	3354 EMMES CORP	UOU		116,928	
93	AGE RELATED EYE DISEASES STUDY (AREDS) 2	HHSN260200500007C EMMES CORP	UOU		-1,004	

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93	VARENICLINE FOR METHAMPHETAMINE DEPENDENCE	1550PPB889 UNIVERSITY OF CALIFORNIA LOS ANG	UOU		20,525	
93	Nat'l Women's Health Week 2013	VARIOUS JOHN SNOW INC	UOU		1,408	
93	Department of Health and Human Services	VARIOUS	UOU		3,184,711	1,083,834
93	NCI - CENTERS OF QUANTITATIVE IMAGING EXCELLENCE - MEMOR	CA80098 AMERICAN COLLEGE OF RADIOLOGY	UOU		9,000	
93	CIRT (CARDIO INFLAMMATION)	CIRT BRIGHAM & WOMENS HOSPITAL	UOU		19,647	
93	FLUORESCEIN FOR LYMPHATIC MAPPING AND SENTINEL LYMPH NOD	VARIOUS VESTAN INC	UOU		769	
93	Department of Health and Human Services	VARIOUS	USU		533,841	
93	PK OF UNDERSTUDIED DRUGS	193221 DUKE CLINICAL RESEARCH INSTITUTE	UOU		50,176	
93	PILOT STUDY IN GIANT CELL ARTERITIS AND TAKAYASU'S ARTER	267038480301 CLEVELAND CLINIC FOUNDATION	UOU		11,917	
93	REAL-TIME HETEROPLASMY ANALYSIS ON MICROARRAYS	10008595 PHILOTEK	UOU		-22,607	
93	REAL-TIME HETEROPLASMY ANALYSIS ON MICROARRAYS: PHASE II	44R44GM08460302 SALT LAKE CITY BIOSCIENCE	UOU		-97,320	
93	MASTER CONTRACT	VARIOUS BRIGHAM & WOMENS HOSPITAL	UOU		5,587	
93	RADIATION THERAPY ONCOLOGY GROUP CLINICAL TRIALS	8201 AMERICAN COLLEGE OF RADIOLOGY	UOU		153,616	
93	CLINICAL ASSESSMENT OF ANTI-GLIOMA ACTIVITY OF NITRONE O	0KN007 OKLAHOMA MEDICAL RESEARCH FOU	UOU		16,241	
93	TRANSPLANT PURIFIED KLS CELLS	VARIOUS MOUNT SINAI SCHOOL OF MEDICINE	UOU		5,966	
93	TRIAL OF BETA BLOCKER THERAPY (ATENOLOL) VS. ANGIOTENSIN	HL68270 NEW ENGLAND RESEARCH INC	UOU		19,077	
93	ALPSII BETAMETHAS AND CORTISOL	SMFM1314JB14 GEORGE WASHINGTON UNIVERSITY	UOU		8,065	
93	AMERICAN COLLEGE OF RADIOLOGY IMAGING NETWORK	CA80098 AMERICAN COLLEGE OF RADIOLOGY	UOU		-444	
93	TRIAL OF BETA BLOCKER THERAPY (ATENOLOL) VS. ANGIOTENSIN	HL68270 NEW ENGLAND RESEARCH INC	UOU		128	
93	FIGHT	193603 DUKE CLINICAL RESEARCH INSTITUTE	UOU		10,115	
93	IMPROVED PATIENT RECOVERY AFTER ANESTHESIA WITH HYPERCAP	10014935 AXON MEDICAL INC	UOU		156	
93	SWOG CONTRACT	VARIOUS OREGON HEALTH & SCIENCE UNIVERS	UOU		188,138	
93	PERMIT: WARFARIN: PROSPECTIVE RANDOMIZED CONTROLLED TRIA	VARIOUS PGXL LABORATORIES	UOU		168	
93	CHANGE IN KNOWLEDGE AND PRACTICES FOLLOWING EDUCATION AB	VARIOUS NATL ENVIRONMENTAL EDUCATION F	UOU		7,191	
93	NOVEL GLYCOSAMINOGLYCAN DERIVATIVES FOR TREATMENT OF BLA	VARIOUS GLYCOMIRA LLC	UOU		9,522	
93	PHASE II MULTIPLE SITE, RANDOMIZED, PLACEBO-CONTROLLED T	NNSPCTEC01090034UUTNER NATIONAL NEUROVISION RESEARCH I	UOU		92,813	

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93	NATIONAL OPHTHALMIC DISEASE GENOTYPING NETWORK (EYEGENE)	3354 EMMES CORP	UOU		151,981	
93	GYNECOLOGIC ONCOLOGY GROUP	VARIOUS GYNECOLOGIC ONCOLOGY GROUP	UOU		2,378	
93	NSABP MEMBER UTA-01 NATIONAL SURGICAL ADJUVANT BREAST AN	NCIU10CA37377 NATL SURGCL ADJUVANT BREAST & B	UOU		8,647	
93	PROTOCOL ASOSOG 29000--ACOSOG STATISTICS AND DATA COORDI	SITE449 AMERICAN COLLEGE OF SRGNS ONCO	UOU		7,513	
93.041	Special Programs for the Aging_Title VII, Chapter 3_Programs for Prevention of Elder	VARIOUS	DHS		28,979	15,180
93.042	Special Programs for the Aging_Title VII, Chapter 2_Long Term Care Ombudsman	VARIOUS	DHS		82,515	58,315
93.043	Special Programs for the Aging_Title III, Part D_Disease Prevention and Health Promotion	VARIOUS	DHS		114,083	114,083
93.048	Special Programs for the Aging_Title IV_and Title II_Discretionary Projects	VARIOUS	DHS		253,783	215,360
93.048	Special Programs for the Aging_Title IV_and Title II_Discretionary Projects	VARIOUS	UOU		156,939	75,909
93.051	Alzheimer's Disease Demonstration Grants to States	VARIOUS	DHS		60,030	60,030
93.052	National Family Caregiver Support, Title III, Part E	VARIOUS	DHS		760,525	760,525
93.069	Public Health Emergency Preparedness	VARIOUS	DOH		6,405,065	3,873,092
93.070	Environmental Public Health and Emergency Response	VARIOUS	DOH		393,290	44,287
93.071	Medicare Enrollment Assistance Program	VARIOUS	DHS		72,345	72,020
93.072	Lifespan Respite Care Program	VARIOUS	DHS		61,223	61,223
93.079	Cooperative Agreements to Promote Adolescent Health through School-Based	VARIOUS	DOH		55,617	
93.086	Healthy Marriage Promotion and Responsible Fatherhood Grants	VARIOUS	USU		827,512	288,713
93.089	Emergency System for Advance Registration of Volunteer Health Professionals	VARIOUS	DOH		30,813	
93.092	Affordable Care Act (ACA) Personal Responsibility Education Program	VARIOUS	DOH		507,892	204,409
93.094	Well-Integrated Screening and Evaluation for Women Across the Nation	VARIOUS	DOH		956,365	464,209
93.103	Food and Drug Administration_Research	VARIOUS	DAG		420,234	
93.104	Comprehensive Community Mental Health Services for Children with Serious Emotional	VARIOUS	DHS		389,766	24,912
93.107	Area Health Education Centers Point of Service Maintenance and Enhancement	VARIOUS	UOU		297,082	225,584
93.110	Maternal and Child Health Federal Consolidated Programs	VARIOUS	USU		1,656,549	100,000
93.110	Maternal and Child Health Federal Consolidated Programs	VARIOUS	UOU		771,096	497,578
93.110	Maternal and Child Health Federal Consolidated Programs	VARIOUS	DOH		736,507	

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93.116	Project Grants and Cooperative Agreements for Tuberculosis Control Programs	VARIOUS	DOH		222,513	92,943
93.117	Preventive Medicine and Public Health Residency Training Program, Integrative	VARIOUS	UOU		259,061	
93.127	PEGASUS	101845651 BAYLOR COLLEGE OF MEDICINE	UOU		13,139	
93.127	EMERGENCY MEDICAL SERVICE FOR CHILDREN NETWORK DEVELOPME	SUB0800089 UNIVERSITY OF CALIFORNIA DAVIS	UOU		73,089	
93.127	EMERGENCY MEDICAL SERVICE FOR CHILDREN NETWORK DEVELOPME	SUB0800089 UNIVERSITY OF CALIFORNIA DAVIS	UOU		28,386	
93.127	Emergency Medical Services for Children	VARIOUS	UOU		3,150,203	
93.127	COPE	ULRF131224 UNIVERSITY OF LOUISVILLE	UOU		13,006	
93.127	Emergency Medical Services for Children	VARIOUS	DOH		127,075	107,996
93.130	Cooperative Agreements to States/Territories for the Coordination and Development of	VARIOUS	DOH		50,111	
93.136	Injury Prevention and Control Research and State and Community Based Programs	VARIOUS	DOH		761,090	
93.142	HAZARDOUS MATERIALS WORKER HEALTH AND SAFETY TRAINING (U	0007901A UNIVERSITY OF TEXAS AT HOUSTON	UOU		41,271	
93.142	HAZARDOUS MATERIALS WORKER HEALTH AND SAFETY TRAINING (U	0007901A UNIVERSITY OF TEXAS AT HOUSTON	UOU		89,747	
93.145	NATIONAL AIDS EDUCATION & TRAINING CENTER	FY11163006 UNIVERSITY OF COLORADO AT DENVE	UOU		-1,322	
93.145	NATIONAL AIDS EDUCATION & TRAINING CENTER	FY11163006 UNIVERSITY OF COLORADO AT DENVE	UOU		172,583	
93.150	Projects for Assistance in Transition from Homelessness (PATH)	VARIOUS	DHS		476,160	476,160
93.153	Coordinated Services and Access to Research for Women, Infants, Children, and	VARIOUS	UOU		410,931	
93.173	Research Related to Deafness and Communication Disorders	VARIOUS	UOU		50,952	
93.191	Graduate Psychology Education Program and Patient Navigator and Chronic Disease	VARIOUS	UOU		-1,578	
93.211	TELEHEALTH NETWORK	VARIOUS PROVIDENCE HEALTH & SERVICES-OR	UOU		35,322	
93.211	Telehealth Programs	VARIOUS	UOU		84,642	20,365
93.213	Research and Training in Complementary and Alternative Medicine	VARIOUS	UOU		-978	
93.226	Research on Healthcare Costs, Quality and Outcomes	VARIOUS	UOU		373,518	
93.234	Traumatic Brain Injury State Demonstration Grant Program	VARIOUS	DOH		236,383	
93.235	Affordable Care Act (ACA) Abstinence Education Program	VARIOUS	DOH		428,564	189,676
93.240	State Capacity Building	VARIOUS	DOH		199,225	
93.241	State Rural Hospital Flexibility Program	VARIOUS	DOH		411,944	183,623

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CFDA	Name	Award/Contract Name of Pass-through Entity	Agency	ARRA	Expenditures	Provided to Subrecipients
93.242	Mental Health Research Grants	VARIOUS	UOU		225,708	
93.243	Substance Abuse and Mental Health Services_Projects of Regional and National	VARIOUS	SNOW		65,756	
93.243	THE SAFETY NET PROGRAM FOR FAMILIES WITH YOUNG CHILDREN	PID10017058 THE CHILDREN'S CENTER	UOU		-2,332	
93.243	SAMHSA CHSH PROJECT EVALUATION	T123471 THE ROAD HOME	UOU		58,646	
93.243	MOUNTAIN WEST ATTC	UNR1240 UNIVERSITY OF NEVADA RENO	UOU		-1,628	
93.243	Substance Abuse and Mental Health Services_Projects of Regional and National	VARIOUS	UOU		772,683	205,156
93.243	Substance Abuse and Mental Health Services_Projects of Regional and National	VARIOUS The Children's Center	USU		84,462	
93.243	Substance Abuse and Mental Health Services_Projects of Regional and National	VARIOUS	DHS		342,001	164,829
93.247	Advanced Nursing Education Grant Program	VARIOUS	UOU		592,089	
93.249	PUBLIC HEALTH TRAINING CENTERS GRANT PROGRAM	1920GNA287 UNIVERSITY OF CALIFORNIA LOS ANG	UOU		30,866	
93.250	Geriatric Academic Career Awards	VARIOUS	UOU		177,421	
93.251	Universal Newborn Hearing Screening	VARIOUS	DOH		210,593	
93.253	Poison Center Support and Enhancement Grant Program	VARIOUS	UOU		159,226	
93.262	Occupational Safety and Health Program	VARIOUS	UOU		1,467,200	6,879
93.265	Comprehensive Geriatric Education Program(CGEP)	VARIOUS	UOU		249,201	5,894
93.268	Immunization Cooperative Agreements	VARIOUS	DOH		27,864,221	25,241,247
93.270	Adult Viral Hepatitis Prevention and Control	VARIOUS	UOU		176,161	
93.270	Adult Viral Hepatitis Prevention and Control	VARIOUS	DOH		88,414	
93.275	Substance Abuse and Mental Health Services-Access to Recovery	VARIOUS	DHS		2,492,166	2,072,910
93.279	Drug Abuse and Addiction Research Programs	VARIOUS	UOU		762,673	
93.279	RIVASTIGMINE AND HUPERZINE AS POTENTIAL TREATMENTS FOR C	101248984 BAYLOR COLLEGE OF MEDICINE	UOU		-11,919	
93.279	MODELS FOR INTEGRATING JUVENILE JUSTICE TREATMENT	43256 NATIONAL DEVELOPMENT & RESEARC	UOU		-17,798	
93.281	Mental Health Research Career/Scientist Development Awards	VARIOUS	UOU		161,628	
93.282	Mental Health National Research Service Awards for Research Training	VARIOUS	UOU		-12	
93.283	TOBACCO TASK FORCE	HE12393 SALT LAKE VALLEY HEALTH DEPARTM	UOU		32,304	
93.283	Centers for Disease Control and Prevention_Investigations and Technical	VARIOUS	UOU		430,268	

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93.283	Centers for Disease Control and Prevention-Investigations and Technical Assistance	Letter Weber-Morgan Health Department	WSU		2,000	
93.283	Centers for Disease Control and Prevention-Investigations and Technical Assistance	Letter Weber-Morgan Health Department	WSU		513	
93.283	BURT UCAN SUN WISE ZOO	132127 UTAH CANCER ACTION NETWORK	UOU		30	
93.283	Centers for Disease Control and Prevention_Investigations and Technical	VARIOUS	DOH		6,457,683	1,138,250
93.286	Discovery and Applied Research for Technological Innovations to Improve Human	VARIOUS	UOU		44,777	
93.290	National Community Centers of Excellence in Women's Health	VARIOUS	UOU		307,153	86,237
93.292	National Public Health Improvement Initiative	VARIOUS	DOH		268,806	
93.296	State Partnership Grant Program to Improve Minority Health	VARIOUS	DOH		113,592	
93.301	Small Rural Hospital Improvement Grant Program	VARIOUS	DOH		213,855	179,553
93.307	Minority Health and Health Disparities Research	VARIOUS	UOU		232,153	14,658
93.310	Trans-NIH Research Support	VARIOUS	UOU		330,091	93,952
93.350	National Center for Advancing Translational Sciences	VARIOUS	UOU		251,232	3,592
93.360	Biomedical Advanced Research and Development Authority (BARDA), Biodefense	VARIOUS	USU		91,023	
93.361	Nursing Research	VARIOUS	UOU		165,345	
93.389	National Center for Research Resources	VARIOUS	UOU		399,654	3,592
93.393	Cancer Cause and Prevention Research	VARIOUS	UOU		213,699	
93.395	NSABP MEMBER - UTA-01 NATIONAL SURGICAL ADJUVANT BREAST	TFED37295 NATL SURGCL ADJUVANT BREAST & B	UOU		23,806	
93.395	SOUTHWEST ONCOLOY GROUP (SWOG) - MOLECULAR IMAGING	F018920 SOUTHWEST ONCOLOGY GROUP	UOU		95,511	
93.395	A PHASE III MULTICENTER RANDOMIZED TRIAL OF SENTINAL LYM	CA29605 JOHN WYNE CNCR INST@ST JHN'S HL	UOU		44,957	
93.398	Cancer Research Manpower	VARIOUS	UOU		247,349	
93.449	Ruminant Feed Ban Support Project	VARIOUS	DAG		17,863	
93.505	Affordable Care Act (ACA) Maternal, Infant, and Early Childhood Home Visiting Program	VARIOUS	DOH		1,845,580	1,153,853
93.506	ACA Nationwide Program for National and State Background Checks for Direct Patient	VARIOUS	DOH		413,720	
93.511	Affordable Care Act (ACA) Grants to States for Health Insurance Premium Review	VARIOUS	INS		978,401	
93.511	Affordable Care Act (ACA) Grants to States for Health Insurance Premium Review	VARIOUS	DOH		293,499	
93.513	Affordable Care Act (ACA) Advanced Nursing Education Expansion Initiative	VARIOUS	UOU		285,120	

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93.514	Affordable Care Act (ACA) Expansion of Physician Assistant Training Program	VARIOUS	UOU		176,000	
93.521	The Affordable Care Act: Building Epidemiology, Laboratory, and Health	VARIOUS	DOH		1,929,108	92,108
93.525	State Planning and Establishment Grants for the Affordable Care Act (ACA)s Exchanges	VARIOUS	GOV		1,231,996	
93.531	PPHF 2012: Community Transfromation Grants and National Dissemination and	VARIOUS	DOH		474,381	378,916
93.538	Affordable Care Act - National Environmental Public Health Tracking Program-Network	VARIOUS	DOH		717,109	
93.539	PPHF 2012 - Prevention and Public Health Fund (Affordable Care Act) - Capacity	VARIOUS	DOH		655,959	111,142
93.544	The Patient Protection and Affordable Care Act of 2010 (Affordable Care Act) authorizes	VARIOUS	DOH		141,295	
93.548	PPHF2013: State Nutrition, Physical Activity, and Obesity Programs - financed in part by	VARIOUS	DOH		40,292	
93.556	Promoting Safe and Stable Families	VARIOUS	DHS		2,124,283	
93.563	Child Support Enforcement	VARIOUS	DHS		18,255,420	
93.566	Refugee and Entrant Assistance_State Administered Programs	VARIOUS	DWS		7,752,815	2,910,212
93.568	Low-Income Home Energy Assistance	VARIOUS	DWS		24,718,927	23,837,199
93.569	Community Services Block Grant	VARIOUS	DWS		3,132,984	2,933,192
93.576	Refugee and Entrant Assistance_Discretionary Grants	VARIOUS	DWS		541,921	381,709
93.576	Refugee and Entrant Assistance_Discretionary Grants	VARIOUS	DOH		115,961	
93.584	Refugee and Entrant Assistance_Targeted Assistance Grants	VARIOUS	DWS		557,827	557,663
93.586	State Court Improvement Program	VARIOUS	JUD		412,214	
93.590	Community-Based Child Abuse Prevention Grants	VARIOUS	DHS		439,310	
93.597	Grants to States for Access and Visitation Programs	VARIOUS	JUD		100,000	
93.599	Chafee Education and Training Vouchers Program (ETV)	VARIOUS	DHS		282,280	
93.600	Head Start	VARIOUS	DWS		140,280	
93.600	Head Start	VARIOUS	SUU		3,052,692	
93.603	Adoption Incentive Payments	VARIOUS	DHS		911,552	
93.617	Voting Access for Individuals with Disabilities_Grants to States	VARIOUS	Gov		33,686	
93.623	Basic Center Grant	VARIOUS	DHS		190,370	
93.624	ACA - State Innovation Models: Funding for Model Design and Model Testing Assistance	VARIOUS	DOH		799,847	

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93.630	Developmental Disabilities Basic Support and Advocacy Grants	VARIOUS	DHS		671,125	
93.643	Children's Justice Grants to States	VARIOUS	AG		164,211	
93.645	Stephanie Tubbs Jones Child Welfare Services Program	VARIOUS	DHS		3,971,700	
93.658	Foster Care_Title IV-E	VARIOUS	DHS		24,602,120	
93.659	Adoption Assistance	VARIOUS	DHS		7,845,843	
93.667	Social Services Block Grant	VARIOUS	DWS		15,000	
93.667	Social Services Block Grant	VARIOUS	DHS		23,589,870	2,242,186
93.669	Child Abuse and Neglect State Grants	VARIOUS	DHS		323,255	
93.671	Family Violence Prevention and Services/Battered Women's Shelters_Grants	VARIOUS	DHS		1,075,104	
93.674	Chafee Foster Care Independence Program	VARIOUS	DHS		900,572	
93.701	ARRA- Trans-NIH Recovery Act Research Support	VARIOUS	UOU	ARRA	191,485	19,218
93.708	ARRA- Head Start	VARIOUS	DOH	ARRA	41,167	
93.712	ARRA- Immunization	VARIOUS	DOH	ARRA	62,868	
93.719	ARRA- State Grants to Promote Health Information Technology	VARIOUS	DOH	ARRA	429,357	
93.727	BEACON COMMUNITY STRATEGIES	F024012 HEALTHINSIGHT	UOU		199,900	
93.727	EPOLST - BEACON	F024013 HEALTHINSIGHT	UOU	ARRA	28,957	
93.733	Capacity Building Assistance to Strengthen Public Health Immunization Infrastructure and	VARIOUS	DOH		472,198	
93.734	Empowering Older Adults and Adults with Disabilities through Chronic Disease Self-	VARIOUS	DOH		280,841	32,000
93.735	State Public Health Approaches for Ensuring Quitline Capacity Funded in part by 2012	VARIOUS	DOH		66,435	
93.736	Prevention Public Health Fund 2012: Viral Hepatitis Prevention	VARIOUS	UOU		72,490	
93.744	PPHF 2012: Breast and Cervical Cancer Screening Opportunities for States, Tribes	VARIOUS	DOH		113,171	35,464
93.767	Children's Health Insurance Program	VARIOUS	DOH		56,927,658	
93.779	Centers for Medicare and Medicaid Services (CMS) Research, Demonstrations and	VARIOUS	DHS		315,535	203,728
93.780	Grants to States for Operation of Qualified High-Risk Pools	VARIOUS	CHIP		987,284	
93.822	Health Careers Opportunity Program	VARIOUS	WSU		47,745	
93.837	Cardiovascular Diseases Research	VARIOUS	UOU		997,711	

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93.837	PHN COLLAB. LEARNING PROJECT	VARIOUS NEW ENGLAND RESEARCH INC	UOU		4,946	2,478
93.837	THERAPEUTIC HYPOTHERMIA AFTER PEDIATRIC CARDIAC ARREST T	3001212819 UNIVERSITY OF MICHIGAN	UOU		30,851	
93.837	THERAPEUTIC HYPOTHERMIA AFTER PEDIATRIC CARDIAC ARREST T	3001212819 UNIVERSITY OF MICHIGAN	UOU		-3,891	
93.838	ACE-IPF: ANTICOAGULANT EFFECTIVENESS IN IDIOPATHIC PULMO	00003745 DUKE CLINICAL RESEARCH INSTITUTE	UOU		14,741	
93.838	(PANTHER-IPF) PREDNISONE, AZATHIOPRINE, N-ACETYLCYSTEINE	00003745 DUKE UNIVERSITY	UOU		-17,562	
93.838	Lung Diseases Research	VARIOUS	UOU		322,078	
93.839	ACUTE VENOUS THROMBOSIS: THROMBUS REMOVAL WITH ADJUNCTIV	WU10212 WASHINGTON UNIVERSITY IN ST LOUI	UOU		155	
93.839	RDSAFE (ADULT): A MULTICENTER STUDY OF HEMATOPOIETIC ST	577PRDSAFE NATIONAL MARROW DONOR PROGRA	UOU		1,128	
93.846	Arthritis, Musculoskeletal and Skin Diseases Research	VARIOUS	UOU		8,512	
93.847	THE ENDOCRINE SOCIETY'S MINORITY LEADERS IN ENDOCRINOLOG	10003 THE ENDOCRINE SOCIETY	UOU		724	
93.847	Diabetes, Digestive, and Kidney Diseases Extramural Research	VARIOUS	UOU		631,166	
93.853	IMPACT OF INITIAL THERAPY AND RESPONSE ON LONG TERM OUTC	107759 CINCINNATI CHILDRENS HOSPITAL ME	UOU		17,856	
93.853	INSULIN RESISTANCE INTERVENTION AFTER STROKE TRAIL	A08580M10A10572 YALE UNIVERSITY SCHOOL OF MEDICI	UOU		-18	
93.853	NEURAL INTERFACES CONFERENCE (NIC) 2012 CASE/NIH AWARD	SPC506875C0NFERENCE CASE WESTERN RESERVE UNIVERSIT	UOU		39,919	
93.853	Extramural Research Programs in the Neurosciences and Neurological Disorders	VARIOUS	UOU		384,323	
93.853	PRETERM EPO NEUROPROTECTION	752218 UNIVERSITY OF WASHINGTON	UOU		52,064	
93.853	IMPACT OF INITIAL THERAPY AND RESPONSE ON LONG TERM OUTC	107759 CINCINNATI CHILDRENS HOSPITAL ME	UOU		10,660	
93.853	INSULIN RESISTANCE INTERVENTION AFTER STROKE TRAIL	A08580M10A10572 YALE UNIVERSITY SCHOOL OF MEDICI	UOU		-4,692	
93.853	FOR-DMD	527979 UNIVERSITY OF ROCHESTER	UOU		904	
93.853	INSULIN RESISTANCE INTERVENTION AFTER STROKE TRAIL	A08580M10A10572 YALE UNIVERSITY SCHOOL OF MEDICI	UOU		13,224	
93.853	FOR-DMD	527979 UNIVERSITY OF ROCHESTER	UOU		8,282	
93.853	LIVE-CELL ASSAYS FOR LYSOSOMAL ENZYME ACTIVITY	VARIOUS MARKER GENE TECHNOLOGIES INC	UOU		90,933	
93.855	Allergy, Immunology and Transplantation Research	VARIOUS	UOU		357,787	
93.859	Biomedical Research and Research Training	VARIOUS	UOU		796,090	86,183
93.865	Child Health and Human Development Extramural Research	VARIOUS	UOU		2,880,250	1,089,762
93.865	Betamethasone/cortisol analysi	SMFM1213JB14 GEORGE WASHINGTON UNIVERSITY	UOU		14,139	

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93.866	PACTTE - PARTNERSHIP FOR ANEMIA CLINICAL AND TRANSLATION	2039362 DUKE CLINICAL RESEARCH INSTITUTE	UOU		47	
93.866	PACTTE - PARTNERSHIP FOR ANEMIA CLINICAL AND TRANSLATION	2039362 DUKE CLINICAL RESEARCH INSTITUTE	UOU		-238	
93.866	PACTTE - PARTNERSHIP FOR ANEMIA CLINICAL AND TRANSLATION	2039362 DUKE CLINICAL RESEARCH INSTITUTE	UOU		506	
93.866	A DOUBLE-BLIND, PLACEBO-CONTROLLED (SHAM SURGERY), RANDO	ADC33 UNIVERSITY OF CALIFORNIA SAN DIEG	UOU		16,957	
93.866	Aging Research	VARIOUS	UOU		339,156	
93.867	Vision Research	VARIOUS	UOU		21,076	
93.879	Medical Library Assistance	VARIOUS	UOU		873,975	
93.884	Grants for Primary Care Training and Enhancement	VARIOUS	UOU		111,090	
93.887	Health Care and Other Facilities	VARIOUS	DOH		16,250	
93.888	Specially Selected Health Projects	VARIOUS	WSU		69,582	
93.888	Specially Selected Health Projects	VARIOUS	UOU		105	
93.889	National Bioterrorism Hospital Preparedness Program	VARIOUS	DOH		3,128,108	2,094,010
93.910	Family and Community Violence Prevention Program	VARIOUS	UOU		282,625	
93.913	Grants to States for Operation of Offices of Rural Health	VARIOUS	DOH		164,258	16,000
93.917	HIV Care Formula Grants	VARIOUS	DOH		5,371,331	64,820
93.918	Grants to Provide Outpatient Early Intervention Services with Respect to HIV	VARIOUS	UOU		845,321	
93.928	Special Projects of National Significance	VARIOUS	DOH		46,415	
93.940	HIV Prevention Activities_Health Department Based	VARIOUS	DOH		1,252,997	354,560
93.944	Human Immunodeficiency Virus (HIV)/Acquired Immunodeficiency Virus	VARIOUS	DOH		244,653	
93.945	Assistance Programs for Chronic Disease Prevention and Control	VARIOUS	DOH		1,676,916	185,077
93.946	Cooperative Agreements to Support State-Based Safe Motherhood and Infant Health	VARIOUS	DOH		94,675	
93.958	Block Grants for Community Mental Health Services	VARIOUS	DHS		3,196,444	2,549,478
93.959	Block Grants for Prevention and Treatment of Substance Abuse	2013-772 Utah County	USU		7,234	
93.959	Block Grants for Prevention and Treatment of Substance Abuse	2012-881 Utah County	USU		13,593	
93.959	Block Grants for Prevention and Treatment of Substance Abuse	VARIOUS	DHS		15,793,115	14,386,819
93.959	Block Grants for Prevention and Treatment of Substance Abuse	VARIOUS Utah County	USU		25,009	

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93.977	Preventive Health Services_Sexually Transmitted Diseases Control Grants	VARIOUS	DOH		513,996	107,058
93.991	Preventive Health and Health Services Block Grant	VARIOUS	DOH		710,888	372,079
93.994	Maternal and Child Health Services Block Grant to the States	VARIOUS	DOH		6,220,230	1,601,556
		Subtotal – Department of Health and Human Services			318,579,584	96,902,420
DEPARTMENT OF HOMELAND SECURITY						
97	Emergency Management Assistance Compact	510-REQA-2117-0-2 State of Colorado	DPS		418,562	
97	SUBCONTRACT: DHS SBIR P1	10032173 XANDEM TECHNOLOGY LLC	UOU		33,313	
97.012	Boating Safety Financial Assistance	VARIOUS	DNR		1,115,571	
97.023	Community Assistance Program State Support Services Element (CAP-SSSE)	VARIOUS	DPS		97,687	
97.024	Emergency Food and Shelter National Board Program	VARIOUS	DWS		1,370	
97.036	Disaster Grants - Public Assistance (Presidentially Declared Disasters)	VARIOUS	DPS		3,733,914	3,702,825
97.039	Hazard Mitigation Grant	VARIOUS	DPS		1,352,474	1,331,706
97.041	National Dam Safety Program	VARIOUS	DNR		36,160	
97.042	Emergency Management Performance Grants	VARIOUS	DPS		4,523,247	1,614,583
97.043	State Fire Training Systems Grants	VARIOUS	UVU		34,529	
97.045	Cooperating Technical Partners	VARIOUS	DPS		579,238	
97.046	Fire Management Assistance Grant	VARIOUS	DPS		107,881	107,881
97.047	Pre-Disaster Mitigation	VARIOUS	DPS		2,739,001	2,627,905
97.052	Emergency Operations Center	VARIOUS	DPS		999,750	999,750
97.055	Interoperable Emergency Communications	VARIOUS	DPS		91,126	91,126
97.067	Homeland Security Grant Program	VARIOUS	DPS		7,117,860	6,236,282
97.082	Earthquake Consortium	VARIOUS	DPS		44,537	21,398
97.089	Driver's License Security Grant Program	VARIOUS	DPS		421,318	
97.107	National Incident Management System	2013SA0902070 Council of State Governments/NEMA	DPS		56,881	18,302
		Subtotal – Department of Homeland Security			23,504,419	16,751,758
DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT						
14	SUSTAINABLE COMMUNITIES RESEARCH & DEVELOPMENT	BV11254C SALT LAKE COUNTY UT	UOU		155,865	

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14	2010 SLC CENSUS DATA EXTRACT	VARIOUS SALT LAKE CITY CORPORATION	UOU		16,235	
14.169	Housing Counseling Assistance Program	VARIOUS	USU		4,671	
14.231	Emergency Solutions Grant Program	VARIOUS	DWS		1,327,823	1,142,131
14.235	Supportive Housing Program	VARIOUS	DWS		497,515	181,348
14.238	Shelter Plus Care	VARIOUS	DWS		25,969	25,969
14.239	Home Investment Partnerships Program	VARIOUS	DWS		481,861	
14.241	Housing Opportunities for Persons with AIDS	VARIOUS	DWS		171,299	165,332
14.401	Fair Housing Assistance Program_State and Local	VARIOUS	LBR		150,162	
		Subtotal – Department of Housing and Urban Development			2,831,400	1,514,780
DEPARTMENT OF JUSTICE						
16	NDAA PROSECUTOR TRAINING	001 NATL DISTRICT ATTORNEYS ASSOCIA	UOU		193,441	
16	NDAA PROSECUTOR TRAINING	001 NATL DISTRICT ATTORNEYS ASSOCIA	UOU		142,784	
16	Chapter Grant	43-SALT-UT CH09 National Children's Alliance	AG		155,013	108,000
16	Department of Justice	VARIOUS	INS		63,681	
16	Department of Justice	VARIOUS National 4-H Council	USU		120,736	
16	Department of Justice	2011-TY-FX-0031 National 4-H Council	USU		846	
16	Training Grant	1112010 Wetern Regional Advocacy Center	AG		7,500	
16	Department of Justice	VARIOUS	AG		3,812	
16.001	Law Enforcement Assistance_Narcotics and Dangerous Drugs_Laboratory Analysis	VARIOUS	UNG		4,422,969	
16.013	Violence Against Women Act Court Training and Improvement Grants	VARIOUS	USU		88,781	
16.017	Sexual Assault Services Formula Program	VARIOUS	GOV		227,071	210,210
16.523	Juvenile Accountability Block Grants	VARIOUS	GOV		413,128	
16.540	Juvenile Justice and Delinquency Prevention_Allocation to States	VARIOUS	GOV		478,563	91,010
16.540	Juvenile Justice and Delinquency Prevention_Allocation to States	VARIOUS	AG		292,567	
16.544	PSN - PROJECT ADVANCE	VARIOUS WEST VALLEY CITY	UOU		57,773	
16.548	Title V_Delinquency Prevention Program	VARIOUS	GOV		36,771	36,180

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For the Year Ended June 30, 2014

CFDA	Name	Award/Contract Name of Pass-through Entity	Agency	ARRA	Expenditures	Provided to Subrecipients
16.550	State Justice Statistics Program for Statistical Analysis Centers	VARIOUS	GOV		526,440	
16.575	Crime Victim Assistance	VARIOUS	GOV		3,595,124	3,388,819
16.576	Crime Victim Compensation	VARIOUS	GOV		1,959,638	
16.585	Drug Court Discretionary Grant Program	VARIOUS	DHS		199,696	170,856
16.588	Violence Against Women Formula Grants	VARIOUS	GOV		1,496,244	1,232,886
16.588	Violence Against Women Formula Grants	FLC09 CAPSA	USU	ARRA	-2	
16.590	Grants to Encourage Arrest Policies and Enforcement of Protection Orders Program	VARIOUS	GOV		297,988	205,606
16.593	Residential Substance Abuse Treatment for State Prisoners	VARIOUS	GOV		112,926	110,714
16.606	State Criminal Alien Assistance Program	VARIOUS	DOC		443,985	
16.726	Juvenile Mentoring Program	2013-JU-FX-022 National 4-H Council	USU		48,227	
16.726	Juvenile Mentoring Program	VARIOUS National 4-H Council	USU		62,971	
16.726	Juvenile Mentoring Program	VARIOUS National 4-H Council	USU		-59	
16.726	Juvenile Mentoring Program	VARIOUS	USU		316,653	
16.726	Juvenile Mentoring Program	VARIOUS National 4-H Council	USU		44,523	
16.727	Enforcing Underage Drinking Laws Program	VARIOUS	DPS		30,309	25,652
16.741	DNA Backlog Reduction Program	VARIOUS	DPS		462,723	
16.742	Paul Coverdell Forensic Sciences Improvement Grant Program	VARIOUS	DPS		77,587	
16.754	Harold Rogers Prescription Drug Monitoring Program	VARIOUS	CRC		116,514	
16.813	NICS Act Record Improvement Program	VARIOUS	GOV		125,792	
16.816	John R. Justice Prosecutors and Defenders Incentive Act	VARIOUS	AG		56,816	
		Subtotal – Department of Justice			16,679,531	5,579,933
DEPARTMENT OF LABOR						
17.002	Labor Force Statistics	VARIOUS	DWS		2,535,508	
17.005	Compensation and Working Conditions	VARIOUS	LBR		48,197	
17.225	Unemployment Insurance	VARIOUS	DWS		33,524,672	
17.225	Unemployment Insurance	VARIOUS	DWS	ARRA	18,237,947	

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State of Utah
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CFDA	Name	Award/Contract Name of Pass-through Entity	Agency	ARRA	Expenditures	Provided to Subrecipients
17.225	STATE FUNDED UNEMPLOYMENT EXPENDITURES UI	VARIOUS	DWS		215,652,470	
17.235	Senior Community Service Employment Program	VARIOUS	DHS		559,967	525,961
17.245	Trade Adjustment Assistance	VARIOUS	DWS		1,408,915	
17.269	Community Based Job Training Grants	VARIOUS	SLCC		906,204	
17.271	Work Opportunity Tax Credit Program (WOTC)	VARIOUS	DWS		146,988	
17.273	Temporary Labor Certification for Foreign Workers	VARIOUS	DWS		157,979	
17.274	Youthbuild	VARIOUS	OWATC		94,223	
17.276	Health Care Tax Credit (HCTC) National Emergency Grants (NEGs)	VARIOUS	DWS	ARRA	3,806	
17.277	Workforce Investment Act (WIA) National Emergency Grants	VARIOUS	DWS		89,740	
17.282	Trade Adjustment Assistance Community College and Career Training (TAACCCT)	VARIOUS	UVU		807,624	
17.282	Trade Adjustment Assistance Community College and Career Training (TAACCCT)	VARIOUS	DSU		53,137	
17.282	Trade Adjustment Assistance Community College and Career Training (TAACCCT)	VARIOUS	SNOW		74,565	
17.282	Trade Adjustment Assistance Community College and Career Training (TAACCCT)	VARIOUS	WSU		193,153	
17.282	Trade Adjustment Assistance Community College and Career Training (TAACCCT)	VARIOUS	SLCC		726,645	
17.283	Workforce Innovation Fund	VARIOUS	DWS		1,261,843	339,430
17.503	Occupational Safety and Health_State Program	VARIOUS	LBR		1,615,409	
17.504	Consultation Agreements	VARIOUS	LBR		625,671	
17.600	Mine Health and Safety Grants	VARIOUS	USU		97,190	
			Subtotal – Department of Labor		278,821,853	865,391
DEPARTMENT OF STATE						
19.015	Cultural, Technical and Educational Centers	VARIOUS	SUU		41,766	
			Subtotal – Department of State		41,766	
DEPARTMENT OF THE INTERIOR						
15	BOR Starvation project	R10AC40003	DNR		31,793	
15	Department of the Interior	VARIOUS	UOU		28,783	
15	Sage Grouse Initiative	F11AC00387 Pheasants Forever	DAG		56,243	
15	Department of the Interior	VARIOUS	USU		9,326	

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CFDA	Name	Award/Contract Name of Pass-through Entity	Agency	ARRA	Expenditures	Provided to Subrecipients
15	BOR Jordanelle Project	R12AC40024	DNR		324,406	
15	Department of the Interior	VARIOUS	DNR		55,084	2,000
15	Department of the Interior	VARIOUS	DAG		110,159	110,159
15.035	Forestry on Indian Lands	VARIOUS	SUU		26,371	
15.224	Cultural Resource Management	VARIOUS	USU		25,004	21,986
15.224	Cultural Resource Management	VARIOUS	DHA		64,109	
15.224	Cultural Resource Management	VARIOUS	DNR		10,050	
15.225	Recreation Resource Management	VARIOUS	USU		33,473	
15.225	Recreation Resource Management	VARIOUS	SUU		33,044	
15.228	National Fire Plan - Wildland Urban Interface Community Fire Assistance	VARIOUS	DNR		430,052	
15.229	Wild Horse and Burro Resource Management	VARIOUS	DOC		1,951,966	
15.230	Invasive and Noxious Plant Management	VARIOUS	USU		47,923	
15.231	Fish, Wildlife and Plant Conservation Resource Management	VARIOUS	DSU		7,347	
15.231	Fish, Wildlife and Plant Conservation Resource Management	VARIOUS	SUU		5,214	
15.231	Fish, Wildlife and Plant Conservation Resource Management	VARIOUS	USU		9,330	
15.231	Fish, Wildlife and Plant Conservation Resource Management	VARIOUS	UOU	ARRA	-2,784	
15.231	Fish, Wildlife and Plant Conservation Resource Management	VARIOUS	DNR		4,255,819	
15.236	Environmental Quality and Protection Resource Management	VARIOUS	DEQ		162,460	
15.236	Environmental Quality and Protection Resource Management	VARIOUS	DNR		322,603	
15.239	Management Initiatives	VARIOUS	DNR		127,657	
15.242	National Fire Plan - Rural Fire Assistance	VARIOUS	DNR		26,548	
15.250	Regulation of Surface Coal Mining and Surface Effects of Underground Coal Mining	VARIOUS	DNR		1,872,786	
15.252	Abandoned Mine Land Reclamation (AMLR) Program	VARIOUS	DNR		3,880,090	
15.255	Science and Technology Projects Related to Coal Mining and Reclamation	VARIOUS	SUU		55,210	
15.427	Federal Oil and Gas Royalty Management State and Tribal Coordination	VARIOUS	TAX		517,070	
15.503	BOR - Olsen Neihart	09PG490017	DEQ		322	

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CFDA	Name	Award/Contract Name of Pass-through Entity	Agency	ARRA	Expenditures	Provided to Subrecipients
15.504	June Sucker Interim Hatchery	R11AC48001	DNR		158,925	
15.504	Upper Colorado River Recovery	R09AP40847	DNR		77,767	
15.504	Upper Colorado River Recovery	R09AP40904	DNR		11,537	
15.504	Montes Creek WMA	10-FC-UT-1780	DNR		38,822	
15.504	Upper Colorado River Recovery	R12AP40032	DNR		3,481	
15.504	Upper Colorado River Recovery	R09AP40870	DNR		192,970	
15.504	Upper Colorado River Recovery	R09AP40871	DNR		52,151	
15.504	Upper Colorado River Recovery	R12AP40033	DNR		2,619	
15.504	Upper Colorado River Recovery	R09AP40908	DNR		704	
15.504	Upper Colorado River Recovery	R09AP40899	DNR		278	
15.504	Provo River Restoration PRRP	10-FC-UT-1670	DNR		33,846	
15.504	Admin and Management	10-FC-UT-1660	DNR		86,667	
15.504	Native Cutthroat Trout Restoration/Cons.	10-FC-UT-1710	DNR		28,185	
15.504	Upper Colorado River Recovery	R09AP40849	DNR		126,533	
15.504	Upper Colorado River Recovery	R09AP40846	DNR		9,494	
15.504	Upper Colorado River Recovery	R09AP40850	DNR		143,743	
15.504	Razor Back Sucker	R11AP40098	DNR		112,535	
15.504	Upper Colorado River Recovery	R09AP40848	DNR		63,748	
15.504	Aquatic Invasive Species	R13PX49069	DNR		14,448	
15.504	Diamond Fork Mitiagation Project	11-FC-UT-1810	DNR		13,184	
15.504	Upper Colorado River Recovery	R09AP40844	DNR		27,236	
15.504	Utah Lake Wetland Preserve/Juab Co	10-FC-UT-1650	DNR		210,847	
15.509	BOR/Colorado River Basin Salinity	R12AC40019	DAG		3,328,293	3,139,676
15.509	BOR/Colorado River Basin Salinity	R12AC40019	DAG		5,010	
15.529	San Juan Non-native Lower San Juan	R13AC40007	DNR		69,840	
15.529	San Juan Non-native Lower San Juan	08-FG-40-2722	DNR		38,330	

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CFDA	Name	Award/Contract Name of Pass-through Entity	Agency	ARRA	Expenditures	Provided to Subrecipients
15.608	Fish and Wildlife Management Assistance	VARIOUS	USU		23,338	
15.615	Cooperative Endangered Species Conservation Fund	VARIOUS	SUU		25,153	
15.615	Cooperative Endangered Species Conservation Fund	VARIOUS	DNR		157,800	
15.631	Partners for Fish and Wildlife	VARIOUS	UOU		12,068	
15.633	Landowner Incentive Program	VARIOUS	DNR		2,892	
15.634	State Wildlife Grants	VARIOUS	DNR		800,378	
15.642	Challenge Cost Share	VARIOUS	DNR		453,047	
15.649	Service Training and Technical Assistance (Generic Training)	VARIOUS	USU		30,846	
15.660	Endangered Species - Candidate Conservation Action Funds	VARIOUS	UOU		16,305	
15.807	Earthquake Hazards Reduction Program	VARIOUS	DNR		23,843	
15.807	Earthquake Hazards Reduction Program	VARIOUS	UOU		781,880	
15.808	USGS Lidar	G13AC00151 Watershed Science/Quantum Spatial	DTS		171,145	
15.808	U.S. Geological Survey_ Research and Data Collection	VARIOUS	USU		138,867	
15.808	U.S. Geological Survey_ Research and Data Collection	VARIOUS	DTS		28,750	
15.808	U.S. Geological Survey_ Research and Data Collection	VARIOUS	DNR		40,438	
15.808	U.S. Geological Survey_ Research and Data Collection	VARIOUS	UOU		243,821	
15.810	National Cooperative Geologic Mapping Program	VARIOUS	DNR		175,975	12,000
15.814	National Geological and Geophysical Data Preservation Program	VARIOUS	DNR		31,994	
15.819	Energy Cooperatives to Support the National Coal Resources Data System (NCRDS)	VARIOUS	DNR		15,000	
15.904	Historic Preservation Fund Grants-In-Aid	VARIOUS	DHA		710,000	139,047
15.904	Historic Preservation Fund Grants-In-Aid	VARIOUS	UOU		-2,366	
15.916	Outdoor Recreation_Acquisition, Development and Planning	VARIOUS	DNR		445,382	
15.921	Rivers, Trails and Conservation Assistance	VARIOUS	USU		9,539	
15.921	Rivers, Trails and Conservation Assistance	P14AC00223 Southwest Conservation Corps	USU		844	
15.921	Rivers, Trails and Conservation Assistance	P14AC00146 Southwest Conservation Corps	USU		3,030	
15.945	Cooperative Research and Training Programs Resources of the National Park System	VARIOUS	USU		276	

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CFDA	Name	Award/Contract Name of Pass-through Entity	Agency	ARRA	Expenditures	Provided to Subrecipients
15.945	Cooperative Research and Training Programs Resources of the National Park System	VARIOUS	SUU		567,586	
15.945	CESU Timp Cave Ed Internship	H1200-09-0005 Northern Arizona University	UVU		1,203	
15.954	National Park Service Conservation, Protection, Outreach, and Education	P13AC00912 Southwest Conservation Corps	USU		12,452	
15.954	National Park Service Conservation, Protection, Outreach, and Education	VARIOUS	USU		101,628	
		Subtotal – Department of the Interior			24,351,765	3,424,868
DEPARTMENT OF THE TREASURY						
21	Department of the Treasury	VARIOUS	USU		143,543	
21	Department of the Treasury	VARIOUS	UOU		29,336	
21.008	Low Income Taxpayer Clinics	VARIOUS	UOU		50,307	
		Subtotal – Department of the Treasury			223,186	
DEPARTMENT OF TRANSPORTATION						
20	Department of Transportation	VARIOUS	UOU		1,452,715	22,285
20	UTA/UU BLENDED LEARNING LEADERSHIP TRAINING PROGRAM	UT12007JH UTAH TRANSIT AUTHORITY	UOU		-5,102	
20.218	National Motor Carrier Safety	VARIOUS	DOT		2,670,592	
20.232	Commercial Driver's License Program Improvement Grant	VARIOUS	DPS		69,176	
20.234	Safety Data Improvement Program	VARIOUS	DOT		317,684	
20.237	Commercial Vehicle Information Systems and Networks	VARIOUS	DOT		1,382,988	
20.240	Fuel Tax Evasion-Intergovernmental Enforcement Effort	VARIOUS	TAX		809	
20.509	Formula Grants for Rural Areas	VARIOUS	DOT	ARRA	40,311	40,269
20.509	Formula Grants for Rural Areas	VARIOUS	DOT		3,414,051	2,607,189
20.614	National Highway Traffic Safety Administration (NHTSA) Discretionary Safety	VARIOUS	DPS		95,590	
20.614	National Highway Traffic Safety Administration (NHTSA) Discretionary Safety	VARIOUS	UOU		76,735	
20.616	National Priority Safety Programs	VARIOUS	DPS		680,279	214,437
20.700	Pipeline Safety Program State Base Grant	VARIOUS	CRC		213,508	
20.701	UNIVERSITY OF UTAH EXECUTIVE COMMITTEE MEMBER - NITC-UU-	NITCUU01617 PORTLAND STATE UNIVERSITY	UOU		30,000	
20.701	STRATEGIC DESIGN AND POLICY FOR IMPROVING THE LIVABILITY	NITCUU06613 PORTLAND STATE UNIVERSITY	UOU		1,290	
20.701	UNIVERSITY OF UTAH EXECUTIVE COMMITTEE MEMBER - NITC-UU-	NITCUU01617 PORTLAND STATE UNIVERSITY	UOU		13,397	

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CFDA	Name	Award/Contract Name of Pass-through Entity	Agency	ARRA	Expenditures	Provided to Subrecipients
20.703	Interagency Hazardous Materials Public Sector Training and Planning Grants	VARIOUS	DPS		278,733	197,476
		Subtotal – Department of Transportation			10,732,756	3,081,656
DEPARTMENT OF VETERANS AFFAIRS						
64	HANH THI KIM VU - VIETNAM EDUCATION FELLOWSHIP AWARD	VARIOUS VIETNAM EDUCATION FOUNDATION	UOU		1,083	
64	Department of Veterans Affairs	VARIOUS	UOU		7,555,367	
64	Department of Veterans Affairs	VARIOUS	DVA		176,741	
64	ACTIVE LIVING FOR VETERANS WITH COMPLEX DISABILITIES	VARIOUS UNITED STATES OLYMPIC COMMITTEE	UOU		3,992	
64	THANH HOA NGUYEN- VIETNAM EDUCATION FOUNDATION FELLOW	F11024F VIETNAM EDUCATION FOUNDATION	UOU		1,625	
64	Department of Veterans Affairs	VARIOUS	USU		14,088	
64	Department of Veterans Affairs	VARIOUS	DSU		2,441	
64.005	Grants to States for Construction of State Home Facilities	VARIOUS	DVA		977,659	
64.012	Veterans Prescription Service	VARIOUS	DVA		123,135	
64.012	KNOW WHEN ANTIBIOTICS WORK	W3733 WESTERN INSTITUTE FOR BIOMEDICA	UOU		1,602	
64.015	Veterans State Nursing Home Care	VARIOUS	DVA		13,281,474	
64.101	Burial Expenses Allowance for Veterans	VARIOUS	DVA		230,520	
		Subtotal – Department of Veterans Affairs			22,369,727	
ENVIRONMENTAL PROTECTION AGENCY						
66.034	Surveys, Studies, Research, Investigations, Demonstrations, and Special Purpose	VARIOUS	DEQ		430,690	
66.034	Surveys, Studies, Research, Investigations, Demonstrations, and Special Purpose	VARIOUS	WSU		81,607	
66.039	National Clean Diesel Emissions Reduction Program	VARIOUS	DEQ		183,693	16,692
66.040	State Clean Diesel Grant Program	VARIOUS	DEQ		182,213	
66.202	Congressionally Mandated Projects	VARIOUS	DEQ		26,814	
66.433	State Underground Water Source Protection	VARIOUS	DNR		68,815	
66.454	Water Quality Management Planning	VARIOUS	DEQ		128,130	
66.460	Nonpoint Source Implementation Grants	VARIOUS	DEQ		1,261,316	893,762
66.461	Regional Wetland Program Development Grants	VARIOUS	DEQ		190,614	893,762
66.461	Regional Wetland Program Development Grants	VARIOUS	DNR		274,857	

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CFDA	Name	Award/Contract Name of Pass-through Entity	Agency	ARRA	Expenditures	Provided to Subrecipients
66.516	P3 Award: National Student Design Competition for Sustainability	VARIOUS	UOU		2,937	
66.605	Performance Partnership Grants	VARIOUS	DEQ		7,740,544	
66.608	Environmental Information Exchange Network Grant Program and Related Assistance	VARIOUS	DEQ		44,055	
66.608	Environmental Information Exchange Network Grant Program and Related Assistance	VARIOUS	DNR		55,283	
66.608	Environmental Information Exchange Network Grant Program and Related Assistance	VARIOUS	DOH		35,650	
66.700	Consolidated Pesticide Enforcement Cooperative Agreements	VARIOUS	DAG		333,095	
66.716	Research, Development, Monitoring, Public Education, Training, Demonstrations, and	G-5831-1 Colorado State University	USU		26,054	
66.802	Superfund State, Political Subdivision, and Indian Tribe Site-Specific Cooperative	VARIOUS	DNR		56,401	
66.802	Superfund State, Political Subdivision, and Indian Tribe Site-Specific Cooperative	VARIOUS	DEQ		1,509,084	
66.804	Underground Storage Tank Prevention, Detection and Compliance Program	VARIOUS	DEQ		552,821	
66.805	Leaking Underground Storage Tank Trust Fund Corrective Action Program	VARIOUS	DEQ		926,209	
66.817	State and Tribal Response Program Grants	VARIOUS	DEQ		446,538	
		Subtotal – Environmental Protection Agency			14,557,420	1,804,216
EQUAL EMPLOYMENT OPPORTUNITY COMMISSION						
30.001	Employment Discrimination_Title VII of the Civil Rights Act of 1964	VARIOUS	LBR		339,750	
		Subtotal – Equal Employment Opportunity Commission			339,750	
EXECUTIVE OFFICE OF THE PRESIDENT						
95.001	High Intensity Drug Trafficking Areas Program	VARIOUS	DPS		646,945	
		Subtotal – Executive Office Of The President			646,945	
FEDERAL COMMUNICATIONS COMMISSION						
32	Federal Communications Commission	VARIOUS	PSC		67,281	
		Subtotal – Federal Communications Commission			67,281	
FEDERAL COUNCIL ON THE ARTS AND THE HUMANITIES						
45	DIGITAL HUBS PILOT (NEH)	VARIOUS OPEN KNOWLEDGE COMMONS	UOU		280	
45.024	Promotion of the Arts_Grants to Organizations and Individuals	VARIOUS	UOU		51,879	
45.024	Promotion of the Arts_Grants to Organizations and Individuals	VARIOUS	UVU		10,000	
45.025	Promotion of the Arts_Partnership Agreements	VARIOUS	DHA		625,439	

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45.169	Digital Hubs Pilot (IMLS)	VARIOUS HARVARD UNIVERSITY	UOU		75,625	
45.301	Museums for America	VARIOUS	UOU		-31,014	
45.301	Museums for America	VARIOUS	USU		22,253	
45.310	Grants to States	VARIOUS	DHA		1,686,547	366,395
45.312	National Leadership Grants	VARIOUS	UVU		33,012	
		Subtotal – Federal Council on the Arts and the Humanities			2,474,021	366,395
GENERAL SERVICES ADMINISTRATION						
39.003	Donation of Federal Surplus Personal Property	VARIOUS	DAS		81,071	
		Subtotal – General Services Administration			81,071	
LIBRARY OF CONGRESS						
42	Open World	5232 FHI 360	UVU		4,997	
		Subtotal – Library of Congress			4,997	
MISCELLANEOUS						
99	IMPLEMENTATION AND EVALUATION OF A BENEFIT OFFSET NATION	GOBONDUOFUTAH1659025202 ABT ASSOCIATES INC	UOU		45,726	
		Subtotal – Miscellaneous			45,726	
NATIONAL AERONAUTICS AND SPACE ADMINISTRATION						
43	RASC-AL ROBO-OPS NASA PLANETARY ROVER COMPETITION	RASCAL201017808CH14274 NATIONAL INSTITUTE OF AEROSPACE	UOU		10,866	
43	TESTING AND EVALUATION OF FUNCTIONALLY GRADED WC-CO - CO	10018547 HEAVYSTONE LABORATORY LLC	UOU		38,495	
43	National Aeronautics and Space Administration	VARIOUS	UOU		1,222,176	648,157
43	TIERED MENTORING IN GEOSCIENCE	1108310 AMER INDIAN SCIENCE AND ENGINEE	UOU		2,020	
43	TRANSCRIPT PROFILING AND XENOBIOTIC METABOLITE IDENTIFCA	VARIOUS UNIVERSITY OF GUAM	UOU		3,977	
43.001	Science	VARIOUS	UOU		83,633	36,924
43.001	Science	VARIOUS	USU		25,091	
43.008	Education	VARIOUS	USU		61,739	
43.008	Education	VARIOUS	UOU		109,693	
		Subtotal – National Aeronautics and Space Administration			1,557,690	685,081
NATIONAL ARCHIVES AND RECORDS ADMINISTRATION						

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CFDA	Name	Award/Contract Name of Pass-through Entity	Agency	ARRA	Expenditures	Provided to Subrecipients
89.003	National Historical Publications and Records Grants	VARIOUS	DAS		30,000	
		Subtotal – National Archives and Records Administration			30,000	
NATIONAL SCIENCE FOUNDATION						
47.041	Small Business Innovation Research (SBIR) Phase II	1058580 Inscent, Inc	SLCC		479	
47.041	Small Business Innovation Research (SBIR) Phase II	IIP-1127467 Echelon Biosciences, Inc.	SLCC		20,626	
47.041	Engineering Grants	VARIOUS	UOU		2,100	
47.049	Mathematical and Physical Sciences	VARIOUS	UOU		833,165	
47.050	Geosciences	VARIOUS	UOU		14,662	
47.070	Computer and Information Science and Engineering	VARIOUS	UOU		12,799	
47.070	Computer and Information Science and Engineering	VARIOUS	USU		178,254	
47.074	A COMPREHENSIVE BIOTIC SURVEY OF PHILIPPINE LAND VERTEBR	DEB0743491FY2009008 UNIVERSITY OF KANSAS	UOU		6,357	
47.074	Biological Sciences	VARIOUS	UOU		862,341	66,463
47.075	Social, Behavioral, and Economic Sciences	VARIOUS	UOU		97,089	
47.075	A RANDOMIZED STUDY COMPARING BATTERER INTERVENTION AND A	F661401 NYU LANGONE MEDICAL CENTER	UOU		16,890	
47.076	Education and Human Resources	VARIOUS	UOU		1,810,830	201,987
47.076	Education and Human Resources	VARIOUS	USU		360,721	
47.076	Education and Human Resources	VARIOUS	SUU		118,770	
47.076	Education and Human Resources	VARIOUS	WSU		63,437	
47.076	Education and Human Resources	VARIOUS	SLCC		441,020	
47.076	GPI	V2013gp0001V13CC001 ARIZONA STATE UNIVERSITY	UOU		15,495	
47.076	Education and Human Resources	Sub award Agreement Lorain County Community College	WSU		9,319	
47.076	Western Alliance to Expand Student Opportunities	KMS0051-24-7/SUB Arizona State University	UVU		611	
47.076	Education and Human Resources	VARIOUS	UVU		284,275	
47.079	Office of International and Integrative Activities	VARIOUS	UOU		1,007,268	
47.079	Office of International and Integrative Activities	VARIOUS	USU		27,622	
47.080	Office of Cyberinfrastructure	VARIOUS	UOU		-1,122	

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CFDA	Name	Award/Contract Name of Pass-through Entity	Agency	ARRA	Expenditures	Provided to Subrecipients
47.080	Office of Cyberinfrastructure	VARIOUS	UVU		51,463	
			Subtotal – National Science Foundation		6,234,471	268,450
NUCLEAR REGULATORY COMMISSION						
77	Nuclear Regulatory Commission	VARIOUS	UOU		31,682	
77.008	U.S. Nuclear Regulatory Commission Scholarship and Fellowship Program	VARIOUS	UOU		169,487	
77.008	U.S. Nuclear Regulatory Commission Scholarship and Fellowship Program	VARIOUS	USU		48,287	
			Subtotal – Nuclear Regulatory Commission		249,456	
SMALL BUSINESS ADMINISTRATION						
59.037	Small Business Development Centers	VARIOUS	SLCC		1,131,571	
59.061	State Trade and Export Promotion Pilot Grant Program	VARIOUS	GOV		245,099	
			Subtotal – Small Business Administration		1,376,670	
SOCIAL SECURITY ADMINISTRATION						
96	Social Security Administration	VARIOUS	PED		302,080	
96.008	Social Security - Work Incentives Planning and Assistance Program	VARIOUS	PED		94,221	
			Subtotal – Social Security Administration		396,301	
U.S. ELECTION ASSISTANCE COMMISSION						
90.401	Help America Vote Act Requirements Payments	VARIOUS	Gov		321,450	
			Subtotal – U.S. Election Assistance Commission		321,450	
			TOTAL FEDERAL EXPENDITURES		4,367,860,000	654,903,623
Summary of Commodities, Endowments, Loan Guarantees, and Loans Outstanding Reported in Notes to the Schedule of Expenditures of Federal Awards					2,051,655,931	
			TOTAL		6,419,515,931	

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

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SCHEDULE OF EXPENDITURES

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State of Utah
Schedule of Expenditures of Federal Awards By State Agency
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CFDA	Name	Award/Contract Name of Pass-through Entity	R&D	ARRA	Expenditures	Provided to Subrecipients
PRIMARY GOVERNMENT						
ADMINISTRATIVE SERVICES, DEPARTMENT OF						
39.003	Donation of Federal Surplus Personal Property	VARIOUS			81,071	
89.003	National Historical Publications and Records Grants	VARIOUS			30,000	
		Subtotal – Administrative Services, Department Of			111,071	
AGRICULTURE AND FOOD, DEPARTMENT OF						
10.025	Plant and Animal Disease, Pest Control, and Animal Care	VARIOUS			803,169	321,556
10.162	Inspection Grading and Standardization	VARIOUS			101,000	
10.163	Market Protection and Promotion	VARIOUS			86,129	
10.170	Specialty Crop Block Grant Program - Farm Bill	VARIOUS			229,238	64,438
10.435	State Mediation Grants	VARIOUS			6,827	
10.475	Cooperative Agreements with States for Intrastate Meat and Poultry Inspection	VARIOUS			1,550,890	
10.902	Soil and Water Conservation	VARIOUS			50,525	
15	Sage Grouse Initiative	F11AC00387 Pheasants Forever			56,243	
15	Department of the Interior	VARIOUS			110,159	110,159
15.509	BOR/Colorado River Basin Salinity	R12AC40019			5,010	
15.509	BOR/Colorado River Basin Salinity	R12AC40019			3,328,293	3,139,676
66.700	Consolidated Pesticide Enforcement Cooperative Agreements	VARIOUS			333,095	
93.103	Food and Drug Administration_Research	VARIOUS			420,234	
93.449	Ruminant Feed Ban Support Project	VARIOUS			17,863	
		Subtotal – Agriculture And Food, Department Of			7,098,675	3,635,829
ATTORNEY GENERAL						
16	Chapter Grant	43-SALT-UT CH09 National Children's Alliance			155,013	108,000
16	Training Grant	1112010 Wetern Regional Advocacy Center			7,500	
16	Department of Justice	VARIOUS			3,812	
16.540	Juvenile Justice and Delinquency Prevention_Allocation to States	VARIOUS			292,567	
16.816	John R. Justice Prosecutors and Defenders Incentive Act	VARIOUS			56,816	

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State of Utah
Schedule of Expenditures of Federal Awards By State Agency
For the Year Ended June 30, 2014

CFDA	Name	Award/Contract Name of Pass-through Entity	R&D	ARRA	Expenditures	Provided to Subrecipients
PRIMARY GOVERNMENT						
93.643	Children's Justice Grants to States	VARIOUS			164,211	
93.775	State Medicaid Fraud Control Units	VARIOUS			1,386,689	
				Subtotal – Attorney General	2,066,608	108,000
COMMERCE, DEPARTMENT OF						
16.754	Harold Rogers Prescription Drug Monitoring Program	VARIOUS			116,514	
20.700	Pipeline Safety Program State Base Grant	VARIOUS			213,508	
				Subtotal – Commerce, Department Of	330,022	
CORRECTIONS, DEPARTMENT OF						
15.229	Wild Horse and Burro Resource Management	VARIOUS			1,951,966	
16.606	State Criminal Alien Assistance Program	VARIOUS			443,985	
				Subtotal – Corrections, Department Of	2,395,951	
EDUCATION, UTAH STATE BOARD OF						
10.553	School Breakfast Program	VARIOUS			18,875,132	18,875,132
10.555	Cash Assistance	VARIOUS			94,643,282	94,599,836
10.555	National School Lunch Program - Commodities	VARIOUS			14,515,266	14,515,266
10.556	Special Milk Program for Children	VARIOUS			71,848	71,848
10.558	Child and Adult Care Food Program	VARIOUS			28,108,734	27,186,382
10.559	Summer Food Service Program for Children	VARIOUS			2,157,202	1,948,044
10.560	State Administrative Expenses for Child Nutrition	VARIOUS			1,961,788	
10.568	Emergency Food Assistance Program (Administrative Costs)	VARIOUS			503,700	557,506
10.569	Emergency Food Assistance Program (Food Commodities)	VARIOUS			3,732,259	3,732,259
10.574	Team Nutrition Grants	VARIOUS			1,000	
10.579	Child Nutrition Discretionary Grants Limited Availability	VARIOUS			407,683	360,502
10.582	Fresh Fruit and Vegetable Program	VARIOUS			2,372,656	2,372,656
12.901	Mathematical Sciences Grants Program	VARIOUS			260,418	237,204
84	Department of Education	VARIOUS			141,713	

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State of Utah
Schedule of Expenditures of Federal Awards By State Agency
For the Year Ended June 30, 2014

CFDA	Name	Award/Contract Name of Pass-through Entity	R&D	ARRA	Expenditures	Provided to Subrecipients
PRIMARY GOVERNMENT						
84.002	Adult Education - Basic Grants to States	VARIOUS			2,856,421	2,366,149
84.010	Title I Grants to Local Educational Agencies	VARIOUS			85,168,639	84,277,017
84.011	Migrant Education_State Grant Program	VARIOUS			2,225,722	2,090,362
84.013	Title I State Agency Program for Neglected and Delinquent Children and Youth	VARIOUS			1,019,696	915,492
84.027	Special Education_Grants to States	VARIOUS			101,905,506	96,687,496
84.048	Career and Technical Education -- Basic Grants to States	VARIOUS			11,466,187	5,259,549
84.051	Career and Technical Education -- National Programs	VARIOUS			270,398	102,032
84.126	Rehabilitation Services_Vocational Rehabilitation Grants to States	VARIOUS			45,115,955	69,760
84.144	Migrant Education_Coordination Program	VARIOUS			84,203	3,000
84.169	Independent Living_State Grants	VARIOUS			292,446	292,446
84.173	Special Education_Preschool Grants	VARIOUS			3,278,064	3,278,064
84.177	Rehabilitation Services_Independent Living Services for Older Individuals Who are Blind	VARIOUS			201,776	184,614
84.187	Supported Employment Services for Individuals with the Most Significant	VARIOUS			98,273	
84.196	Education for Homeless Children and Youth	VARIOUS			404,403	339,242
84.265	Rehabilitation Training_State Vocational Rehabilitation Unit In-Service Training	VARIOUS			43,237	
84.287	Twenty-First Century Community Learning Centers	VARIOUS			6,380,101	6,122,544
84.323	Special Education - State Personnel Development	VARIOUS			617,274	504,634
84.358	Rural Education	VARIOUS			125,627	125,627
84.365	English Language Acquisition State Grants	VARIOUS			4,233,369	3,980,838
84.366	Mathematics and Science Partnerships	VARIOUS			1,341,035	1,010,965
84.367	Improving Teacher Quality State Grants	VARIOUS			17,254,269	16,685,677
84.369	Grants for State Assessments and Related Activities	VARIOUS			3,010,645	
84.377	School Improvement Grants	VARIOUS			2,761,353	2,577,219
84.384	ARRA- Statewide Data Systems, Recovery Act	VARIOUS		ARRA	1,993,467	1,105
84.388	ARRA- School Improvement Grants, Recovery Act	VARIOUS		ARRA	6,127,128	6,070,244
84.418	Promoting Readiness of Minors in Supplemental Security Income	VARIOUS			814,902	119,833

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State of Utah
Schedule of Expenditures of Federal Awards By State Agency
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CFDA	Name	Award/Contract Name of Pass-through Entity	R&D	ARRA	Expenditures	Provided to Subrecipients
PRIMARY GOVERNMENT						
96	Social Security Administration	VARIOUS			302,080	
96.001	Social Security_Disability Insurance	VARIOUS			12,032,269	
96.008	Social Security - Work Incentives Planning and Assistance Program	VARIOUS			94,221	
		Subtotal – Education, Utah State Board Of			479,271,347	397,520,544
ENVIRONMENTAL QUALITY, DEPARTMENT OF						
12	Department of Defense	VARIOUS			145,009	
12.113	State Memorandum of Agreement Program for the Reimbursement of Technical Services	VARIOUS			408,192	
15.236	Environmental Quality and Protection Resource Management	VARIOUS			162,460	
15.503	BOR - Olsen Neihart	09PG490017			322	
66.034	Surveys, Studies, Research, Investigations, Demonstrations, and Special Purpose	VARIOUS			430,690	
66.039	National Clean Diesel Emissions Reduction Program	VARIOUS			183,693	16,692
66.040	State Clean Diesel Grant Program	VARIOUS			182,213	
66.202	Congressionally Mandated Projects	VARIOUS			26,814	
66.454	Water Quality Management Planning	VARIOUS			128,130	
66.458	Capitalization Grants for Clean Water State Revolving Funds	VARIOUS			226,440	
66.460	Nonpoint Source Implementation Grants	VARIOUS			1,261,316	893,762
66.461	Regional Wetland Program Development Grants	VARIOUS			190,614	893,762
66.468	Capitalization Grants for Drinking Water State Revolving Funds	VARIOUS			2,798,195	145,000
66.605	Performance Partnership Grants	VARIOUS			7,740,544	
66.608	Environmental Information Exchange Network Grant Program and Related Assistance	VARIOUS			44,055	
66.802	Superfund State, Political Subdivision, and Indian Tribe Site-Specific Cooperative	VARIOUS			1,509,084	
66.804	Underground Storage Tank Prevention, Detection and Compliance Program	VARIOUS			552,821	
66.805	Leaking Underground Storage Tank Trust Fund Corrective Action Program	VARIOUS			926,209	
66.817	State and Tribal Response Program Grants	VARIOUS			446,538	
81.104	Environmental Remediation and Waste Processing and Disposal	VARIOUS			19,872	
81.106	Waste Isolation Pilot Plant	30-312-08 WIPP Western Governors Association			105,834	

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State of Utah
Schedule of Expenditures of Federal Awards By State Agency
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CFDA	Name	Award/Contract Name of Pass-through Entity	R&D	ARRA	Expenditures	Provided to Subrecipients
PRIMARY GOVERNMENT						
		Subtotal – Environmental Quality, Department Of			17,489,045	1,949,216
GOVERNOR'S OFFICE						
12.002	Procurement Technical Assistance For Business Firms	VARIOUS			302,507	
12.217	Electronic Absentee Systems for Elections	VARIOUS			44,650	
16.017	Sexual Assault Services Formula Program	VARIOUS			227,071	210,210
16.523	Juvenile Accountability Block Grants	VARIOUS			413,128	
16.540	Juvenile Justice and Delinquency Prevention_Allocation to States	VARIOUS			478,563	91,010
16.548	Title V_Delinquency Prevention Program	VARIOUS			36,771	36,180
16.550	State Justice Statistics Program for Statistical Analysis Centers	VARIOUS			526,440	
16.575	Crime Victim Assistance	VARIOUS			3,595,124	3,388,819
16.576	Crime Victim Compensation	VARIOUS			1,959,638	
16.588	Violence Against Women Formula Grants	VARIOUS			1,496,244	1,232,886
16.590	Grants to Encourage Arrest Policies and Enforcement of Protection Orders Program	VARIOUS			297,988	205,606
16.593	Residential Substance Abuse Treatment for State Prisoners	VARIOUS			112,926	110,714
16.738	Edward Byrne Memorial Justice Assistance Grant Program	VARIOUS			2,280,359	1,161,889
16.813	NICS Act Record Improvement Program	VARIOUS			125,792	
59.061	State Trade and Export Promotion Pilot Grant Program	VARIOUS			245,099	
81.041	State Energy Program	VARIOUS		ARRA	2,146	
81.041	State Energy Program	VARIOUS			681,845	89,000
90.401	Help America Vote Act Requirements Payments	VARIOUS			321,450	
93.525	State Planning and Establishment Grants for the Affordable Care Act (ACA)s Exchanges	VARIOUS			1,231,996	
93.617	Voting Access for Individuals with Disabilities_Grants to States	VARIOUS			33,686	
		Subtotal – Governor's Office			14,413,423	6,526,314
HEALTH, DEPARTMENT OF						
10.557	Special Supplemental Nutrition Program for Women, Infants, and Children	VARIOUS			42,636,157	40,020,416
10.565	Commodity Supplemental Food Program	VARIOUS			122,717	

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State of Utah
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CFDA	Name	Award/Contract Name of Pass-through Entity	R&D	ARRA	Expenditures	Provided to Subrecipients
PRIMARY GOVERNMENT						
66.608	Environmental Information Exchange Network Grant Program and Related Assistance	VARIOUS			35,650	
84.181	Special Education-Grants for Infants and Families	VARIOUS			5,139,697	2,834,991
93	Department of Health and Human Services	VARIOUS			560,990	103,711
93.069	Public Health Emergency Preparedness	VARIOUS			6,405,065	3,873,092
93.070	Environmental Public Health and Emergency Response	VARIOUS			393,290	44,287
93.079	Cooperative Agreements to Promote Adolescent Health through School-Based	VARIOUS			55,617	
93.089	Emergency System for Advance Registration of Volunteer Health Professionals	VARIOUS			30,813	
93.092	Affordable Care Act (ACA) Personal Responsibility Education Program	VARIOUS			507,892	204,409
93.094	Well-Integrated Screening and Evaluation for Women Across the Nation	VARIOUS			956,365	464,209
93.110	Maternal and Child Health Federal Consolidated Programs	VARIOUS			736,507	
93.116	Project Grants and Cooperative Agreements for Tuberculosis Control Programs	VARIOUS			222,513	92,943
93.127	Emergency Medical Services for Children	VARIOUS			127,075	107,996
93.130	Cooperative Agreements to States/Territories for the Coordination and Development of	VARIOUS			50,111	
93.136	Injury Prevention and Control Research and State and Community Based Programs	VARIOUS			761,090	
93.234	Traumatic Brain Injury State Demonstration Grant Program	VARIOUS			236,383	
93.235	Affordable Care Act (ACA) Abstinence Education Program	VARIOUS			428,564	189,676
93.240	State Capacity Building	VARIOUS			199,225	
93.241	State Rural Hospital Flexibility Program	VARIOUS			411,944	183,623
93.251	Universal Newborn Hearing Screening	VARIOUS			210,593	
93.268	Immunization Cooperative Agreements	VARIOUS			27,864,221	25,241,247
93.270	Adult Viral Hepatitis Prevention and Control	VARIOUS			88,414	
93.283	Centers for Disease Control and Prevention_Investigations and Technical	VARIOUS			6,457,683	1,138,250
93.292	National Public Health Improvement Initiative	VARIOUS			268,806	
93.296	State Partnership Grant Program to Improve Minority Health	VARIOUS			113,592	
93.301	Small Rural Hospital Improvement Grant Program	VARIOUS			213,855	179,553
93.505	Affordable Care Act (ACA) Maternal, Infant, and Early Childhood Home Visiting Program	VARIOUS			1,845,580	1,153,853

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State of Utah
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CFDA	Name	Award/Contract Name of Pass-through Entity	R&D	ARRA	Expenditures	Provided to Subrecipients
PRIMARY GOVERNMENT						
93.506	ACA Nationwide Program for National and State Background Checks for Direct Patient	VARIOUS			413,720	
93.511	Affordable Care Act (ACA) Grants to States for Health Insurance Premium Review	VARIOUS			293,499	
93.521	The Affordable Care Act: Building Epidemiology, Laboratory, and Health	VARIOUS			1,929,108	92,108
93.531	PPHF 2012: Community Transfromation Grants and National Dissemination and	VARIOUS			474,381	378,916
93.538	Affordable Care Act - National Environmental Public Health Tracking Program-Network	VARIOUS			717,109	
93.539	PPHF 2012 - Prevention and Public Health Fund (Affordable Care Act) - Capacity	VARIOUS			655,959	111,142
93.544	The Patient Protection and Affordable Care Act of 2010 (Affordable Care Act) authorizes	VARIOUS			141,295	
93.548	PPHF2013: State Nutrition, Physical Activity, and Obesity Programs - financed in part by	VARIOUS			40,292	
93.576	Refugee and Entrant Assistance_Discretionary Grants	VARIOUS			115,961	
93.624	ACA - State Innovation Models: Funding for Model Design and Model Testing Assistance	VARIOUS			799,847	
93.708	ARRA- Head Start	VARIOUS		ARRA	41,167	
93.712	ARRA- Immunization	VARIOUS		ARRA	62,868	
93.719	ARRA- State Grants to Promote Health Information Technology	VARIOUS		ARRA	429,357	
93.733	Capacity Building Assistance to Strengthen Public Health Immunization Infrastructure and	VARIOUS			472,198	
93.734	Empowering Older Adults and Adults with Disabilities through Chronic Disease Self-	VARIOUS			280,841	32,000
93.735	State Public Health Approaches for Ensuring Quitline Capacity Funded in part by 2012	VARIOUS			66,435	
93.744	PPHF 2012: Breast and Cervical Cancer Screening Opportunities for States, Tribes	VARIOUS			113,171	35,464
93.767	Children's Health Insurance Program	VARIOUS			56,927,658	
93.777	State Survey and Certification of Health Care Providers and Suppliers (Title XVIII) Medicare	VARIOUS			3,371,390	
93.778	Medical Assistance Program	VARIOUS		ARRA	29,208,451	
93.778	Medical Assistance Program	VARIOUS			1,548,068,249	10,252,920
93.887	Health Care and Other Facilities	VARIOUS			16,250	
93.889	National Bioterrorism Hospital Preparedness Program	VARIOUS			3,128,108	2,094,010
93.913	Grants to States for Operation of Offices of Rural Health	VARIOUS			164,258	16,000
93.917	HIV Care Formula Grants	VARIOUS			5,371,331	64,820
93.928	Special Projects of National Significance	VARIOUS			46,415	

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CFDA	Name	Award/Contract Name of Pass-through Entity	R&D	ARRA	Expenditures	Provided to Subrecipients
PRIMARY GOVERNMENT						
93.940	HIV Prevention Activities_Health Department Based	VARIOUS			1,252,997	354,560
93.944	Human Immunodeficiency Virus (HIV)/Acquired Immunodeficiency Virus	VARIOUS			244,653	
93.945	Assistance Programs for Chronic Disease Prevention and Control	VARIOUS			1,676,916	185,077
93.946	Cooperative Agreements to Support State-Based Safe Motherhood and Infant Health	VARIOUS			94,675	
93.977	Preventive Health Services_Sexually Transmitted Diseases Control Grants	VARIOUS			513,996	107,058
93.991	Preventive Health and Health Services Block Grant	VARIOUS			710,888	372,079
93.994	Maternal and Child Health Services Block Grant to the States	VARIOUS			6,220,230	1,601,556
		Subtotal – Health, Department Of			1,761,144,082	91,529,966
HERITAGE AND ARTS, DEPARTMENT OF						
15.224	Cultural Resource Management	VARIOUS			64,109	
15.904	Historic Preservation Fund Grants-In-Aid	VARIOUS			710,000	139,047
45.025	Promotion of the Arts_Partnership Agreements	VARIOUS			625,439	
45.310	Grants to States	VARIOUS			1,686,547	366,395
94.003	State Commissions	VARIOUS			270,425	
94.006	AmeriCorps	VARIOUS			2,243,867	
94.007	Program Development and Innovation Grants	VARIOUS			9,549	
94.009	Training and Technical Assistance	VARIOUS			2,835	
94.021	Volunteer Generation Fund	VARIOUS			80,354	
		Subtotal – Heritage And Arts, Department Of			5,693,125	505,442
HUMAN SERVICES, DEPARTMENT OF						
16.585	Drug Court Discretionary Grant Program	VARIOUS			199,696	170,856
17.235	Senior Community Service Employment Program	VARIOUS			559,967	525,961
93.041	Special Programs for the Aging_Title VII, Chapter 3_Programs for Prevention of Elder	VARIOUS			28,979	15,180
93.042	Special Programs for the Aging_Title VII, Chapter 2_Long Term Care Ombudsman	VARIOUS			82,515	58,315
93.043	Special Programs for the Aging_Title III, Part D_Disease Prevention and Health Promotion	VARIOUS			114,083	114,083
93.044	Special Programs for the Aging_Title III, Part B_Grants for Supportive Services and Senior	VARIOUS			1,716,278	1,615,632

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State of Utah
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CFDA	Name	Award/Contract Name of Pass-through Entity	R&D	ARRA	Expenditures	Provided to Subrecipients
PRIMARY GOVERNMENT						
93.045	Special Programs for the Aging_Title III, Part C_Nutrition Services	VARIOUS			3,484,460	3,008,960
93.048	Special Programs for the Aging_Title IV_and Title II_Discretionary Projects	VARIOUS			253,783	215,360
93.051	Alzheimer's Disease Demonstration Grants to States	VARIOUS			60,030	60,030
93.052	National Family Caregiver Support, Title III, Part E	VARIOUS			760,525	760,525
93.053	Nutrition Services Incentive Program	VARIOUS			1,635,535	1,635,535
93.071	Medicare Enrollment Assistance Program	VARIOUS			72,345	72,020
93.072	Lifespan Respite Care Program	VARIOUS			61,223	61,223
93.104	Comprehensive Community Mental Health Services for Children with Serious Emotional	VARIOUS			389,766	24,912
93.150	Projects for Assistance in Transition from Homelessness (PATH)	VARIOUS			476,160	476,160
93.243	Substance Abuse and Mental Health Services_Projects of Regional and National	VARIOUS			342,001	164,829
93.275	Substance Abuse and Mental Health Services-Access to Recovery	VARIOUS			2,492,166	2,072,910
93.556	Promoting Safe and Stable Families	VARIOUS			2,124,283	
93.563	Child Support Enforcement	VARIOUS			18,255,420	
93.590	Community-Based Child Abuse Prevention Grants	VARIOUS			439,310	
93.599	Chafee Education and Training Vouchers Program (ETV)	VARIOUS			282,280	
93.603	Adoption Incentive Payments	VARIOUS			911,552	
93.623	Basic Center Grant	VARIOUS			190,370	
93.630	Developmental Disabilities Basic Support and Advocacy Grants	VARIOUS			671,125	
93.645	Stephanie Tubbs Jones Child Welfare Services Program	VARIOUS			3,971,700	
93.658	Foster Care_Title IV-E	VARIOUS			24,602,120	
93.659	Adoption Assistance	VARIOUS			7,845,843	
93.667	Social Services Block Grant	VARIOUS			23,589,870	2,242,186
93.669	Child Abuse and Neglect State Grants	VARIOUS			323,255	
93.671	Family Violence Prevention and Services/Battered Women's Shelters_Grants	VARIOUS			1,075,104	
93.674	Chafee Foster Care Independence Program	VARIOUS			900,572	
93.779	Centers for Medicare and Medicaid Services (CMS) Research, Demonstrations and	VARIOUS			315,535	203,728

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PRIMARY GOVERNMENT						
93.958	Block Grants for Community Mental Health Services	VARIOUS			3,196,444	2,549,478
93.959	Block Grants for Prevention and Treatment of Substance Abuse	VARIOUS			15,793,115	14,386,819
		Subtotal – Human Services, Department Of			117,217,410	30,434,702
INSURANCE, DEPARTMENT OF						
16	Department of Justice	VARIOUS			63,681	
93.511	Affordable Care Act (ACA) Grants to States for Health Insurance Premium Review	VARIOUS			978,401	
		Subtotal – Insurance, Department Of			1,042,082	
JUDICIAL BRANCH						
93.586	State Court Improvement Program	VARIOUS			412,214	
93.597	Grants to States for Access and Visitation Programs	VARIOUS			100,000	
		Subtotal – Judicial Branch			512,214	
LABOR COMMISSION						
14.401	Fair Housing Assistance Program_State and Local	VARIOUS			150,162	
17.005	Compensation and Working Conditions	VARIOUS			48,197	
17.503	Occupational Safety and Health_State Program	VARIOUS			1,615,409	
17.504	Consultation Agreements	VARIOUS			625,671	
30.001	Employment Discrimination_Title VII of the Civil Rights Act of 1964	VARIOUS			339,750	
		Subtotal – Labor Commission			2,779,189	
NATURAL RESOURCES, DEPARTMENT OF						
10	Department of Agriculture	VARIOUS			37,334	
10.099	Conservation Loans	VARIOUS			178,952	
10.664	Cooperative Forestry Assistance	VARIOUS			3,466,773	289,891
10.676	Forest Legacy Program	VARIOUS			59,304	
10.680	Forest Health Protection	VARIOUS			14,278	
10.688	ARRA- Recovery Act of 2009: Wildland Fire Management	VARIOUS		ARRA	6,542	
10.691	Good Neighbor Authority	VARIOUS			197,136	

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PRIMARY GOVERNMENT						
10.914	Wildlife Habitat Incentive Program	VARIOUS			122,921	
10.916	Watershed Rehabilitation Program	VARIOUS			193,047	
10.932	Regional Conservation Partnership Program	VARIOUS			315,425	
12.615	Research and Technical Assistance	VARIOUS			74,673	
15	BOR Starvation project	R10AC40003			31,793	
15	Department of the Interior	VARIOUS			55,084	2,000
15	BOR Jordanelle Project	R12AC40024			324,406	
15.224	Cultural Resource Management	VARIOUS			10,050	
15.228	National Fire Plan - Wildland Urban Interface Community Fire Assistance	VARIOUS			430,052	
15.231	Fish, Wildlife and Plant Conservation Resource Management	VARIOUS			4,255,819	
15.236	Environmental Quality and Protection Resource Management	VARIOUS			322,603	
15.239	Management Initiatives	VARIOUS			127,657	
15.242	National Fire Plan - Rural Fire Assistance	VARIOUS			26,548	
15.250	Regulation of Surface Coal Mining and Surface Effects of Underground Coal Mining	VARIOUS			1,872,786	
15.252	Abandoned Mine Land Reclamation (AMLR) Program	VARIOUS			3,880,090	
15.504	Upper Colorado River Recovery	R09AP40850			143,743	
15.504	Aquatic Invasive Species	R13PX49069			14,448	
15.504	Upper Colorado River Recovery	R09AP40848			63,748	
15.504	Upper Colorado River Recovery	R09AP40904			11,537	
15.504	Admin and Management	10-FC-UT-1660			86,667	
15.504	Upper Colorado River Recovery	R09AP40870			192,970	
15.504	Upper Colorado River Recovery	R09AP40899			278	
15.504	Upper Colorado River Recovery	R12AP40032			3,481	
15.504	Utah Lake Wetland Preserve/Juab Co	10-FC-UT-1650			210,847	
15.504	Diamond Fork Mitiagation Project	11-FC-UT-1810			13,184	
15.504	Upper Colorado River Recovery	R09AP40849			126,533	

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PRIMARY GOVERNMENT						
15.504	Montes Creek WMA	10-FC-UT-1780			38,822	
15.504	Upper Colorado River Recovery	R09AP40847			77,767	
15.504	Upper Colorado River Recovery	R09AP40871			52,151	
15.504	Native Cutthroat Trout Restoration/Cons.	10-FC-UT-1710			28,185	
15.504	Upper Colorado River Recovery	R09AP40908			704	
15.504	June Sucker Interim Hatchery	R11AC48001			158,925	
15.504	Upper Colorado River Recovery	R09AP40846			9,494	
15.504	Razor Back Sucker	R11AP40098			112,535	
15.504	Upper Colorado River Recovery	R09AP40844			27,236	
15.504	Upper Colorado River Recovery	R12AP40033			2,619	
15.504	Provo River Restoration PRRP	10-FC-UT-1670			33,846	
15.529	San Juan Non-native Lower San Juan	08-FG-40-2722			38,330	
15.529	San Juan Non-native Lower San Juan	R13AC40007			69,840	
15.605	Sport Fish Restoration Program	VARIOUS			6,466,164	
15.611	Wildlife Restoration and Basic Hunter Education	VARIOUS			8,829,070	
15.615	Cooperative Endangered Species Conservation Fund	VARIOUS			157,800	
15.633	Landowner Incentive Program	VARIOUS			2,892	
15.634	State Wildlife Grants	VARIOUS			800,378	
15.642	Challenge Cost Share	VARIOUS			453,047	
15.807	Earthquake Hazards Reduction Program	VARIOUS			23,843	
15.808	U.S. Geological Survey_ Research and Data Collection	VARIOUS			40,438	
15.810	National Cooperative Geologic Mapping Program	VARIOUS			175,975	12,000
15.814	National Geological and Geophysical Data Preservation Program	VARIOUS			31,994	
15.819	Energy Cooperatives to Support the National Coal Resources Data System (NCRDS)	VARIOUS			15,000	
15.916	Outdoor Recreation_Acquisition, Development and Planning	VARIOUS			445,382	
20.219	Recreational Trails Program	VARIOUS			1,598,060	1,535,151

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PRIMARY GOVERNMENT						
66.433	State Underground Water Source Protection	VARIOUS			68,815	
66.461	Regional Wetland Program Development Grants	VARIOUS			274,857	
66.608	Environmental Information Exchange Network Grant Program and Related Assistance	VARIOUS			55,283	
66.802	Superfund State, Political Subdivision, and Indian Tribe Site-Specific Cooperative	VARIOUS			56,401	
81.089	Fossil Energy Research and Development	VARIOUS			162,340	
97.012	Boating Safety Financial Assistance	VARIOUS			1,115,571	
97.041	National Dam Safety Program	VARIOUS			36,160	
		Subtotal – Natural Resources, Department Of			38,330,633	1,839,042
PUBLIC SAFETY, DEPARTMENT OF						
16.727	Enforcing Underage Drinking Laws Program	VARIOUS			30,309	25,652
16.741	DNA Backlog Reduction Program	VARIOUS			462,723	
16.742	Paul Coverdell Forensic Sciences Improvement Grant Program	VARIOUS			77,587	
20.232	Commercial Driver's License Program Improvement Grant	VARIOUS			69,176	
20.600	State and Community Highway Safety	VARIOUS			1,849,105	411,358
20.601	Alcohol Impaired Driving Countermeasures Incentive Grants I	VARIOUS			609,482	71,081
20.602	Occupant Protection Incentive Grants	VARIOUS			276,871	142,397
20.610	State Traffic Safety Information System Improvement Grants	VARIOUS			532,522	238,033
20.611	Incentive Grant Program to Prohibit Racial Profiling	VARIOUS			58,630	8,241
20.612	Incentive Grant Program to Increase Motorcyclist Safety	VARIOUS			76,353	-2,211
20.613	Child Safety and Child Booster Seats Incentive Grants	VARIOUS			65,494	39,917
20.614	National Highway Traffic Safety Administration (NHTSA) Discretionary Safety	VARIOUS			95,590	
20.616	National Priority Safety Programs	VARIOUS			680,279	214,437
20.703	Interagency Hazardous Materials Public Sector Training and Planning Grants	VARIOUS			278,733	197,476
95.001	High Intensity Drug Trafficking Areas Program	VARIOUS			646,945	
97	Emergency Management Assistance Compact	510-REQA-2117-0-2 State of Colorado			418,562	
97.023	Community Assistance Program State Support Services Element (CAP-SSSE)	VARIOUS			97,687	

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PRIMARY GOVERNMENT						
97.036	Disaster Grants - Public Assistance (Presidentially Declared Disasters)	VARIOUS			3,733,914	3,702,825
97.039	Hazard Mitigation Grant	VARIOUS			1,352,474	1,331,706
97.042	Emergency Management Performance Grants	VARIOUS			4,523,247	1,614,583
97.045	Cooperating Technical Partners	VARIOUS			579,238	
97.046	Fire Management Assistance Grant	VARIOUS			107,881	107,881
97.047	Pre-Disaster Mitigation	VARIOUS			2,739,001	2,627,905
97.052	Emergency Operations Center	VARIOUS			999,750	999,750
97.055	Interoperable Emergency Communications	VARIOUS			91,126	91,126
97.067	Homeland Security Grant Program	VARIOUS			7,117,860	6,236,282
97.082	Earthquake Consortium	VARIOUS			44,537	21,398
97.089	Driver's License Security Grant Program	VARIOUS			421,318	
97.107	National Incident Management System	2013SA0902070 Council of State Governments/NEMA			56,881	18,302
		Subtotal – Public Safety, Department Of			28,093,275	18,098,139
PUBLIC SERVICE COMMISSION						
11.558	State Broadband Data and Development Grant Program	VARIOUS		ARRA	889,187	
32	Federal Communications Commission	VARIOUS			67,281	
81.122	Electricity Delivery and Energy Reliability, Research, Development and Analysis	VARIOUS		ARRA	130,394	
		Subtotal – Public Service Commission			1,086,862	
REGENTS, STATE BOARD OF						
84.367	Improving Teacher Quality State Grants	VARIOUS			136,899	
84.378	College Access Challenge Grant Program	VARIOUS			1,906,204	
		Subtotal – Regents, State Board Of			2,043,103	
STUDENT ASSISTANCE PROGRAMS						
84.032	STUDENT LOAN PURCHASE PROGRAM, NET	VARIOUS		ARRA	-12,970,230	
84.032	STUDENT LOAN GUARANTEE PROGRAM, NET	VARIOUS		ARRA	20,959,450	
		Subtotal – Student Assistance Programs			7,989,220	

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PRIMARY GOVERNMENT						
TAX COMMISSION						
15.427	Federal Oil and Gas Royalty Management State and Tribal Coordination	VARIOUS			517,070	
20.240	Fuel Tax Evasion-Intergovernmental Enforcement Effort	VARIOUS			809	
		Subtotal – Tax Commission			517,879	
TECHNOLOGY SERVICES, DEPARTMENT OF						
11.549	State and Local Implementation Grant Program	VARIOUS			11,856	
15.808	U.S. Geological Survey_ Research and Data Collection	VARIOUS			28,750	
15.808	USGS Lidar	G13AC00151 Watershed Science/Quantum Spatial			171,145	
		Subtotal – Technology Services, Department Of			211,751	
TRANSPORTATION, DEPARTMENT OF						
20.205	Highway Planning and Construction	VARIOUS		ARRA	34,919	
20.205	Highway Planning and Construction	VARIOUS			335,209,875	6,235,732
20.218	National Motor Carrier Safety	VARIOUS			2,670,592	
20.234	Safety Data Improvement Program	VARIOUS			317,684	
20.237	Commercial Vehicle Information Systems and Networks	VARIOUS			1,382,988	
20.509	Formula Grants for Rural Areas	VARIOUS			3,414,051	2,607,189
20.509	Formula Grants for Rural Areas	VARIOUS		ARRA	40,311	40,269
20.513	Enhanced Mobility of Seniors and Individuals with Disabilities	VARIOUS			295,536	61,494
20.516	Job Access and Reverse Commute Program	VARIOUS			1,373,888	1,695,558
20.521	New Freedom Program	VARIOUS			599,672	722,333
20.601	Alcohol Impaired Driving Countermeasures Incentive Grants I	VARIOUS			10,000	
		Subtotal – Transportation, Department Of			345,349,516	11,362,575
UTAH NATIONAL GUARD						
12.400	Military Construction, National Guard	VARIOUS			25,355,616	
12.401	National Guard Military Operations and Maintenance (O&M) Projects	VARIOUS			41,178,510	
16.001	Law Enforcement Assistance_Narcotics and Dangerous Drugs_Laboratory Analysis	VARIOUS			4,422,969	

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PRIMARY GOVERNMENT						
		Subtotal – Utah National Guard			70,957,095	
VETERANS' AND MILITARY AFFAIRS, DEPARTMENT OF						
64	Department of Veterans Affairs	VARIOUS			176,741	
64.005	Grants to States for Construction of State Home Facilities	VARIOUS			977,659	
64.012	Veterans Prescription Service	VARIOUS			123,135	
64.015	Veterans State Nursing Home Care	VARIOUS			13,281,474	
64.101	Burial Expenses Allowance for Veterans	VARIOUS			230,520	
		Subtotal – Veterans' And Military Affairs, Department Of			14,789,529	
WORKFORCE SERVICES, DEPARTMENT OF						
10.551	Supplemental Nutrition Assistance Program	VARIOUS		ARRA	65,034	
10.551	Supplemental Nutrition Assistance Program	VARIOUS			329,034,028	
10.561	State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	VARIOUS			19,074,187	
14.228	Community Development Block Grants/State's Program and Non-Entitlement	VARIOUS			4,770,946	4,582,602
14.231	Emergency Solutions Grant Program	VARIOUS			1,327,823	1,142,131
14.235	Supportive Housing Program	VARIOUS			497,515	181,348
14.238	Shelter Plus Care	VARIOUS			25,969	25,969
14.239	Home Investment Partnerships Program	VARIOUS			481,861	
14.241	Housing Opportunities for Persons with AIDS	VARIOUS			171,299	165,332
17.002	Labor Force Statistics	VARIOUS			2,535,508	
17.207	Employment Service/Wagner-Peyser Funded Activities	VARIOUS			5,735,117	
17.225	STATE FUNDED UNEMPLOYMENT EXPENDITURES UI	VARIOUS			215,652,470	
17.225	Unemployment Insurance	VARIOUS			33,524,672	
17.225	Unemployment Insurance	VARIOUS		ARRA	18,237,947	
17.245	Trade Adjustment Assistance	VARIOUS			1,408,915	
17.258	WIA Adult Program	VARIOUS			3,299,009	
17.259	WIA Youth Activities	VARIOUS			4,718,859	

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PRIMARY GOVERNMENT						
17.271	Work Opportunity Tax Credit Program (WOTC)	VARIOUS			146,988	
17.273	Temporary Labor Certification for Foreign Workers	VARIOUS			157,979	
17.276	Health Care Tax Credit (HCTC) National Emergency Grants (NEGs)	VARIOUS		ARRA	3,806	
17.277	Workforce Investment Act (WIA) National Emergency Grants	VARIOUS			89,740	
17.278	WIA Dislocated Worker Formula Grants	VARIOUS			3,448,766	
17.283	Workforce Innovation Fund	VARIOUS			1,261,843	339,430
17.801	Disabled Veterans' Outreach Program (DVOP)	VARIOUS			1,126,088	
17.804	Local Veterans' Employment Representative Program	VARIOUS			79,565	
81.042	Weatherization Assistance for Low-Income Persons	VARIOUS			447,291	395,475
81.042	Weatherization Assistance for Low-Income Persons	VARIOUS		ARRA	28,000	10,500
93.558	Temporary Assistance for Needy Families	VARIOUS			43,205,644	1,319,215
93.566	Refugee and Entrant Assistance_State Administered Programs	VARIOUS			7,752,815	2,910,212
93.568	Low-Income Home Energy Assistance	VARIOUS			24,718,927	23,837,199
93.569	Community Services Block Grant	VARIOUS			3,132,984	2,933,192
93.575	Child Care and Development Block Grant	VARIOUS			29,369,285	2,516,464
93.576	Refugee and Entrant Assistance_Discretionary Grants	VARIOUS			541,921	381,709
93.584	Refugee and Entrant Assistance_Targeted Assistance Grants	VARIOUS			557,827	557,663
93.596	Child Care Mandatory and Matching Funds of the Child Care and Development Fund	VARIOUS			26,222,448	
93.600	Head Start	VARIOUS			140,280	
93.667	Social Services Block Grant	VARIOUS			15,000	
94.013	Volunteers in Service to America	VARIOUS			5,310	
97.024	Emergency Food and Shelter National Board Program	VARIOUS			1,370	
		Subtotal – Workforce Services, Department Of			783,015,036	41,298,441

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PRIMARY GOVERNMENT						
				Subtotal – Primary Government	3,703,948,143	604,808,210

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COMPONENT UNITS						
BRIDGERLAND APPLIED TECHNOLOGY COLLEGE						
10	Department of Agriculture	VARIOUS			3,202	
84.063	Federal Pell Grant Program	VARIOUS			909,978	
		Subtotal – Bridgerland Applied Technology College			913,180	
COMPREHENSIVE HEALTH INSURANCE POOL						
93.780	Grants to States for Operation of Qualified High-Risk Pools	VARIOUS			987,284	
		Subtotal – Comprehensive Health Insurance Pool			987,284	
DAVIS APPLIED TECHNOLOGY COLLEGE						
84.007	Federal Supplemental Educational Opportunity Grants	VARIOUS			37,572	
84.033	Federal Work-Study Program	VARIOUS			16,988	
84.063	Federal Pell Grant Program	VARIOUS			1,001,090	
		Subtotal – Davis Applied Technology College			1,055,650	
DIXIE APPLIED TECHNOLOGY COLLEGE						
84.063	Federal Pell Grant Program	VARIOUS			318,563	
		Subtotal – Dixie Applied Technology College			318,563	
DIXIE STATE UNIVERSITY						
10	Department of Agriculture	VARIOUS			8,888	
15.231	Fish, Wildlife and Plant Conservation Resource Management	VARIOUS			7,347	
17.282	Trade Adjustment Assistance Community College and Career Training (TAACCCT)	VARIOUS			53,137	
43	National Aeronautics and Space Administration	VARIOUS	R&D		75,002	26,315
43	Lower Thermoshphere SABER and RAIDS measurements	NNX11AD71G The Aerospace Corporation	R&D		23,101	
64	Department of Veterans Affairs	VARIOUS			2,441	
84.007	Federal Supplemental Educational Opportunity Grants	VARIOUS			188,736	
84.033	Federal Work-Study Program	VARIOUS			240,468	
84.042	TRIO_Student Support Services	VARIOUS			295,860	
84.044	TRIO_Talent Search	VARIOUS			369,520	

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COMPONENT UNITS						
DIXIE STATE UNIVERSITY						
84.047	TRIO_Upward Bound	VARIOUS			345,153	
84.063	Federal Pell Grant Program	VARIOUS			16,737,416	
		Subtotal – Dixie State University			18,347,069	26,315
MOUNTAINLAND APPLIED TECHNOLOGY COLLEGE						
84.007	Federal Supplemental Educational Opportunity Grants	VARIOUS			5,976	
84.063	Federal Pell Grant Program	VARIOUS			661,672	
		Subtotal – Mountainland Applied Technology College			667,648	
OGDEN-WEBER APPLIED TECHNOLOGY COLLEGE						
17.274	Youthbuild	VARIOUS			94,223	
84.007	Federal Supplemental Educational Opportunity Grants	VARIOUS			61,411	
84.033	Federal Work-Study Program	VARIOUS			66,608	
84.063	Federal Pell Grant Program	VARIOUS			1,558,149	
		Subtotal – Ogden-weber Applied Technology College			1,780,391	
SALT LAKE COMMUNITY COLLEGE						
17.269	Community Based Job Training Grants	VARIOUS			906,204	
17.282	Trade Adjustment Assistance Community College and Career Training (TAACCCT)	VARIOUS			726,645	
47.041	Small Business Innovation Research (SBIR) Phase II	1058580 Inscent, Inc			479	
47.041	Small Business Innovation Research (SBIR) Phase II	IIP-1127467 Echelon Biosciences, Inc.			20,626	
47.076	Education and Human Resources	VARIOUS			441,020	
59.037	Small Business Development Centers	VARIOUS			1,131,571	
81.087	Renewable Energy Research and Development	VARIOUS			316,104	220,050
81.122	Electricity Delivery and Energy Reliability, Research, Development and Analysis	VARIOUS		ARRA	105,585	
84.007	Federal Supplemental Educational Opportunity Grants	VARIOUS			500,655	
84.033	Federal Work-Study Program	VARIOUS			524,867	
84.042	TRIO_Student Support Services	VARIOUS			319,471	

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COMPONENT UNITS						
SALT LAKE COMMUNITY COLLEGE						
84.044	TRIO_Talent Search	VARIOUS			214,603	
84.063	Federal Pell Grant Program	VARIOUS			39,764,850	
84.116	Connect to Learning	P116B100295 Laguardia Community College			4,334	
84.335	Child Care Access Means Parents in School	VARIOUS			40,521	
94.005	CCC UCAN Serve	VARIOUS Colorado Campus Compact			3,331	
94.007	Program Development and Innovation Grants	VARIOUS			116,722	
		Subtotal – Salt Lake Community College			45,137,588	220,050
SNOW COLLEGE						
10.319	Farm Business Management and Benchmarking Education	2012-38504-20308 North Dakota State University	R&D		25,339	
10.319	Farm Business Management and Benchmarking Education	2011-38504-31200 University of Missouri	R&D		5,477	
10.500	Risk Management Education	2012-49200-20030 Washington State University	R&D		23,352	
10.500	Risk Management Education	2010-49200-06203 Washington State University	R&D		5,157	
17.282	Trade Adjustment Assistance Community College and Career Training (TAACCCT)	VARIOUS			74,565	
84.007	Federal Supplemental Educational Opportunity Grants	VARIOUS			82,143	
84.033	Federal Work-Study Program	VARIOUS			95,441	
84.042	TRIO_Student Support Services	VARIOUS			338,299	
84.047	TRIO_Upward Bound	VARIOUS			323,404	
84.063	Federal Pell Grant Program	VARIOUS			5,569,106	
93.243	Substance Abuse and Mental Health Services_Projects of Regional and National	VARIOUS			65,756	
		Subtotal – Snow College			6,608,039	
SOUTHERN UTAH UNIVERSITY						
10	Department of Agriculture	VARIOUS			170,248	
10.558	Child and Adult Care Food Program	VARIOUS			166,508	
10.652	Forestry Research	VARIOUS			288,248	
10.769	Rural Business Enterprise Grants	VARIOUS			15,798	

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COMPONENT UNITS						
SOUTHERN UTAH UNIVERSITY						
15.035	Forestry on Indian Lands	VARIOUS			26,371	
15.225	Recreation Resource Management	VARIOUS			33,044	
15.231	Fish, Wildlife and Plant Conservation Resource Management	VARIOUS			5,214	
15.255	Science and Technology Projects Related to Coal Mining and Reclamation	VARIOUS			55,210	
15.615	Cooperative Endangered Species Conservation Fund	VARIOUS			25,153	
15.945	Cooperative Research and Training Programs Resources of the National Park System	VARIOUS			567,586	
19.015	Cultural, Technical and Educational Centers	VARIOUS			41,766	
47.076	Education and Human Resources	VARIOUS			118,770	
84.007	Federal Supplemental Educational Opportunity Grants	VARIOUS			201,696	
84.033	Federal Work-Study Program	VARIOUS			222,441	
84.038	Federal Perkins Loan Program_Federal Capital Contributions	VARIOUS			21,675	
84.042	TRIO_Student Support Services	VARIOUS			285,732	
84.044	TRIO_Talent Search	VARIOUS			295,122	
84.047	TRIO_Upward Bound	VARIOUS			335,338	
84.063	Federal Pell Grant Program	VARIOUS			12,236,005	
84.334	Gaining Early Awareness and Readiness for Undergraduate Programs	VARIOUS			16,935	
84.335	Child Care Access Means Parents in School	VARIOUS			112,944	
93.600	Head Start	VARIOUS			3,052,692	
		Subtotal – Southern Utah University			18,294,496	
SOUTHWEST APPLIED TECHNOLOGY COLLEGE						
84.063	Federal Pell Grant Program	VARIOUS			192,878	
		Subtotal – Southwest Applied Technology College			192,878	
UINTAH BASIN APPLIED TECHNOLOGY COLLEGE						
84.063	Federal Pell Grant Program	VARIOUS			170,895	
		Subtotal – Uintah Basin Applied Technology College			170,895	

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CFDA	Name	Award/Contract Name of Pass-through Entity	R&D	ARRA	Expenditures	Provided to Subrecipients
COMPONENT UNITS						
UNIVERSITY OF UTAH						
07	Office of National Drug Control Policy	VARIOUS	R&D		-36,811	
10	SEQUENCING & ANNOTATION OF CRONARTIUM	UF11197 UNIVERSITY OF FLORIDA	R&D		30,754	
10	Department of Agriculture	VARIOUS			53,229	
10	NARA BIOFUEL DEVELOPMENT	115808G003278 WASHINGTON STATE UNIVERSITY	R&D		39,938	
10	Department of Agriculture	VARIOUS	R&D		39,476	
10	Department of Agriculture	VARIOUS	R&D		2,069	
10.001	Agricultural Research_Basic and Applied Research	VARIOUS	R&D		55,598	
10.206	Grants for Agricultural Research_Competitive Research Grants	VARIOUS	R&D		5,124	
10.310	USDA-CORN ROOTWORM BEETLE GENOME	20100718801 UNIVERSITY OF ILLINOIS AT CHICAGO	R&D		55,800	
10.310	Agriculture and Food Research Initiative (AFRI)	VARIOUS	R&D		28,712	
10.855	Distance Learning and Telemedicine Loans and Grants	VARIOUS			30,142	
11	Department of Commerce	VARIOUS			156,302	77,500
11	National Mesonet Expansion	SA12AVC01 AVANI INC	R&D		525,363	
11	CFP LAWS AND REGULATIONS	TPDCFP12IPA00004 OIG CONSUMER FINANCIAL PROTECTI			346,761	
11.307	Economic Adjustment Assistance	VARIOUS			49,662	21,927
11.417	STRONTIUM ISOTOPE ANALYSIS	UAF120077FP30061 UNIVERSITY OF ALASKA FAIRBANKS	R&D		25,429	
11.431	Climate and Atmospheric Research	VARIOUS	R&D		83,790	
11.468	Applied Meteorological Research	VARIOUS	R&D		60,606	
11.550	Public Telecommunications Facilities Planning and Construction	VARIOUS			68,673	
11.557	Broadband Technology Opportunities Program (BTOP)	VARIOUS		ARRA	133,332	75,230
11.609	Measurement and Engineering Research and Standards	VARIOUS	R&D		30,335	
12	DATA-PARALLEL ANALYTICS	10033648 SYSTAP LLC	R&D		13,927	
12	CONTAINERS FOR ADVANCED ADAPTIVE APPLICATIONS	950001046513919 RAYTHEON COMPANY	R&D		412,827	
12	Osprey	10028643 NVIDIA CORPORATION	R&D		236,378	
12	NUCLEAR FORENSICS EDUCATION AWARD PROGRAM	MUSC12107 MEDICAL UNIVERSTIY OF SOUTH CAR			68,501	

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COMPONENT UNITS						
UNIVERSITY OF UTAH						
12	APPLYING GPU COMPUTING	W000568212 UNIVERSITY OF IOWA	R&D		31,834	
12	PATTERNING OF NOVEL FOCAL PLANE ARRAYS FOR INFRARED IMAG	C0082102 LUMARRAY INC	R&D		61,104	
12	DOD SBIR BACTERIA DETECTION	VARIOUS ESPIRA	R&D		9,439	
12	SECURITY FORCES TRAINING CENTER PRE-DEPLOYMENT RESILIENC	VARIOUS LAREDO TECHNICAL SERVICES	R&D		377	
12	OKALOOSA COUNTY, FLORIDA 2008 KIOSK-BASED INTERNET PILOT	FMG120901 FORS MARSH GROUP LLC	R&D		24,219	
12	MURI : DATE	201836 UNIVERSITY OF NOTRE DAME	R&D		33,195	
12	PROGSTAR	NNSP03130070UTAHNER FOUNDATION FIGHTING BLINDNESS			-1,977	
12	Osprey	10028643 NVIDIA CORPORATION	R&D		82,671	
12	A RELIABLE AND MODULAR ELECTRONIC INTERFACE TO THE CENTR	3002312549 UNIVERSITY OF MICHIGAN	R&D		67,525	
12	LOW-LOSS HYBRID INTEGRATED PHOTONIC CRYSTAL STRUCTURES E	PID2304102 SILICONOPTICS INC	R&D		-13,843	
12	Electrochemical Probes	SP0022325PROJ0007153 NORTHWESTERN UNIVERSITY	R&D		51,775	
12	Department of Defense	VARIOUS			95,199	
12	SECURITY FORCES TRAINING CENTER PRE-DEPLOYMENT RESILIENC	VARIOUS LAREDO TECHNICAL SERVICES	R&D		-3,864	
12	The Visualization Design	K00088600S05 KITWARE	R&D		112,002	
12	THERMAL-SHOCK-RESISTANT SENSOR WINDOWS AND DOMES FOR HIG	20101 MATERIALS AND SYSTEMS RESEARCH	R&D		6,599	
12	A RANDOMIZED CLINICAL TRIAL OF RESTRICTIVE VERSUS TRADIT	VARIOUS AMERICAN BURN ASSOCIATION			7,481	
12	BURN PATIENT ACUITY DEMOGRAPHICS, SCAR CONTRACTURES AND	VARIOUS AMERICAN BURN ASSOCIATION			11,189	
12	NUCLEAR FORENSICS EDUCATION AWARD PROGRAM	MUSC12107 MEDICAL UNIVERSTIY OF SOUTH CAR			-19,211	
12	PT-symmetric materials	P0284835 UNIVERSITY OF CENTRAL FLORIDA	R&D		12,416	
12	L3-TESTING	L00300723S L-3 COMMUNICATIONS			3,489	
12	VECTOR EDITING FOR KSA	P04505160215 ROCKWELL COLLINS INC			50,341	
12	LANGUAGE TRAINING CENTER	2603UTAH11LTCLT4P01 2013LTCUTAH INSTITUTE OF INTERNATIONAL EDUCA			174,469	
12	Department of Defense	VARIOUS	R&D		12,211	
12	Department of Defense	VARIOUS	R&D		788,075	-149
12	Department of Defense	VARIOUS	R&D		453,225	

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COMPONENT UNITS						
UNIVERSITY OF UTAH						
12	CASAAT Situational Awareness	2015-1 INTELLIGENT AUTOMATION INC			30,000	
12	Department of Defense	VARIOUS	R&D		21,316	
12	PROGSTAR	NNSP03130070UTAHNER FOUNDATION FIGHTING BLINDNESS			1,467	
12	INTRAFASCICULAR IRNS	957667 LOCKHEED MARTIN	R&D		97,031	
12	KSA DIGITAL MAPS	VARIOUS ROCKWELL COLLINS INC			391,000	
12	OPTICAL LOGIC DESIGN	FA95500910661PHASE2 FISK UNIVERSITY	R&D		1,051	
12	REVOLUTIONIZING PROSTHETICS 2010 - PHASE III - WIRELESS	973604 JOHNS HOPKINS UNIVERSITY	R&D		-619,210	30,847
12	BIOELECTROCATALYZED NITROGEN F	0001 FULCRUM BIOSCIENCES	R&D		24,258	
12	CPC-DOD 2010 EX-SITU COLLECTION PROJECT	VARIOUS CENTER FOR PLANT CONSERVATION	R&D		3,495	
12	NUCLEAR FORENSICS EDUCATION AWARD PROGRAM	MUSC12107 MEDICAL UNIVERSTIY OF SOUTH CAR			963	
12	SOCIAL INTELLIGENCE FB PROJECT	10033587 SOCIAL INTELLIGENCE CORP	R&D		12,457	
12.300	PU - MOUNTAIN TERRAIN ATMOSPHERIC MODELING AND OBSERVATI	201839 UNIVERSITY OF NOTRE DAME	R&D		106,051	
12.300	INTEGRATED EXPERIMENTAL-COMPUTATIONAL MULTISCALE IMMERSE	1548378 UNIVERSITY OF COLORADO AT BOULD	R&D		185,795	
12.300	GNOSYS: RAISING THE LEVEL OF DISCOURSE IN PROGRAMMING SY	504314P1104878 NORTHEASTERN UNIVERSITY	R&D		356,319	
12.300	PU - MOUNTAIN TERRAIN ATMOSPHERIC MODELING AND OBSERVATI	201839 UNIVERSITY OF NOTRE DAME	R&D		92,999	
12.300	PU - MOUNTAIN TERRAIN ATMOSPHERIC MODELING AND OBSERVATI	201839 UNIVERSITY OF NOTRE DAME	R&D		51,442	
12.300	PU - MOUNTAIN TERRAIN ATMOSPHERIC MODELING AND OBSERVATI	201839 UNIVERSITY OF NOTRE DAME	R&D		38,383	
12.300	Basic and Applied Scientific Research	VARIOUS	R&D		1,744,884	295,370
12.300	PU - MOUNTAIN TERRAIN ATMOSPHERIC MODELING AND OBSERVATI	201839 UNIVERSITY OF NOTRE DAME	R&D		133,124	
12.420	BRIEF INTERVENTIONS FOR SHORT-TERM SUICIDE RISK REDUCTIO	R01481 FLORIDA STATE UNIVERSITY	R&D		384,827	
12.420	TREATMENT-BASED CLASSIFICATION VERSUS USUAL CARE FOR LOW	S123001 THE GENEVA FOUNDATION	R&D		3,561	
12.420	NF CONSORTIUM DEVELOPMENT OPERATIONS CENTER	341952005 UNIVERSITY OF ALABAMA AT BIRMING	R&D		-1,502	
12.420	A RANDOMIZED PLACEBO-CONTROLLED STUDY OF LOVASTATINTM IN	341952021 UNIVERSITY OF ALABAMA AT BIRMING	R&D		8,381	
12.420	NF CONSORTIUM DEVELOPMENT OPERATIONS CENTER	341952005 UNIVERSITY OF ALABAMA AT BIRMING	R&D		-6,268	
12.420	A RANDOMIZED PHASE 2 TRIAL OF 177LU RADIOLABELED MONOCLO	0901004912070952 WEILL CORNELL MEDICAL COLLEGE			11,214	

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COMPONENT UNITS						
UNIVERSITY OF UTAH						
12.420	A PHASE II STUDY OF RAD001 (EVEROLIMUS) FOR CHILDREN WIT	341952033 UNIVERSITY OF ALABAMA AT BIRMING	R&D		6,574	
12.420	A RANDOMIZED PLACEBO-CONTROLLED STUDY OF LOVASTATINTM IN	341952021 UNIVERSITY OF ALABAMA AT BIRMING	R&D		750	
12.420	Military Medical Research and Development	VARIOUS			2,956	
12.420	NF CONSORTIUM DEVELOPMENT	000422086002 UNIVERSITY OF ALABAMA AT BIRMING	R&D		27,956	
12.420	Military Medical Research and Development	VARIOUS	R&D		4,616,479	629,117
12.431	Basic Scientific Research	VARIOUS	R&D		436,880	49,089
12.431	TRANSFORMATION OPTICAL METAMATERIALS MURI	11AR01066 DUKE UNIVERSITY	R&D		62,832	
12.431	A CROSS LAYER ARCHITECTURE FOR SECURE RESILIENT TACTICAL	0700159 UNIVERSITY OF CALIFORNIA DAVIS	R&D		13,611	
12.630	INTERMOUNTAIN JR. SCIENCE AND HUMANITIES SYMPOSIUM	VARIOUS ACADEMY OF APPLIED SCIENCE			-7,410	
12.630	PREDICTION AND VALIDATION OF WATER SUPPLY SENSITIVITY TH	410451084 PURDUE UNIVERSITY	R&D		95,794	
12.630	Basic, Applied, and Advanced Research in Science and Engineering	VARIOUS	R&D		2,840,574	1,893,340
12.800	Air Force Defense Research Sciences Program	VARIOUS	R&D		1,585,124	830,107
12.800	PROPOSAL FOR CONTINUATION OF THE PROGRAM ON PHOTOINDUCED	P0RF00960594 OHIO STATE UNIVERSITY RESEARCH F	R&D		-7,782	
12.800	3-D ENZYMATIC NANOMATERIAL ARCHITECTURES FOR ENERGY HARV	1ACCT522395POG03171 COLUMBIA UNIVERSITY	R&D		200,778	
12.901	Mathematical Sciences Grants Program	VARIOUS	R&D		32,801	
12.910	Research and Technology Development	VARIOUS	R&D		462,727	
12.910	ENCAPSULATION TESTING	E2025234 GEORGE MASON UNIVERSITY	R&D		14,922	
12.910	A LOW-COST PLASTIC PROTOTYPE DEVELOPMENT OF AN ELECTROMA	F0235423001571504 UNIVERSITY OF MICHIGAN	R&D		-3,530	
14	SUSTAINABLE COMMUNITIES RESEARCH & DEVELOPMENT	BV11254C SALT LAKE COUNTY UT			155,865	
14	SUSTAINABLE COMMUNITIES REGIONAL PLANNING GRANT	BV11255C SALT LAKE COUNTY UT	R&D		47,009	
14	SUSTAINABLE COMMUNITIES REGIONAL PLANNING GRANT	BV11255C SALT LAKE COUNTY UT	R&D		200,000	
14	2010 SLC CENSUS DATA EXTRACT	VARIOUS SALT LAKE CITY CORPORATION			16,235	
14.523	Transformation Initiative Research Grants: Sustainable Community Research Grant	VARIOUS	R&D		28,716	
15	SPECIES IN THE PATH OF ENERGY DEVELOPMENT - EX-SITU SEED	VARIOUS CENTER FOR PLANT CONSERVATION	R&D		-331	
15	OPEN SOURCE INDICATORS (OSI) PROGRAM	11090200924DS HUGHES RESEARCH LABORATORIES	R&D		66,745	

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COMPONENT UNITS						
UNIVERSITY OF UTAH						
15	Department of the Interior	VARIOUS			28,783	
15	Department of the Interior	VARIOUS	R&D		26,614	
15	OPEN SOURCE INDICATORS (OSI) PROGRAM	11090200924DS HUGHES RESEARCH LABORATORIES	R&D		204,527	
15	Department of the Interior	VARIOUS	R&D		3,778	
15	SEASONAL AND DECADAL DROUGHT	KK1420 UNIVERSITY OFCALIFORNIA SANTA BA	R&D		7,562	
15	Department of the Interior	VARIOUS	R&D		16,645	
15.224	Cultural Resource Management	VARIOUS	R&D		14,771	
15.231	Fish, Wildlife and Plant Conservation Resource Management	VARIOUS	R&D		163,520	
15.231	Fish, Wildlife and Plant Conservation Resource Management	VARIOUS		ARRA	-2,784	
15.232	Wildland Fire Research and Studies Program	VARIOUS	R&D		106,343	41,993
15.250	RETROFIT IMPACTS OF OXY-COAL COMBUSTION OF PRB COAL ON D	1001030 UNIVERSITY OF WYOMING	R&D		3,131	
15.252	MODELING CLOU	1001541 UNIVERSITY OF WYOMING	R&D		47,162	
15.511	CURATORIAL SERVICES	R08AP402746	R&D		12,087	
15.631	Partners for Fish and Wildlife	VARIOUS			12,068	
15.657	Endangered Species Conservation Recovery Implementation Funds	VARIOUS	R&D		3,799	
15.660	Endangered Species - Candidate Conservation Action Funds	VARIOUS			16,305	
15.805	UCSB FEWS	KK1326 UNIVERSITY OFCALIFORNIA SANTA BA	R&D		7,889	
15.807	Earthquake Hazards Reduction Program	VARIOUS			781,880	
15.808	U.S. Geological Survey_ Research and Data Collection	VARIOUS			243,821	
15.810	National Cooperative Geologic Mapping Program	VARIOUS	R&D		5,821	
15.904	Historic Preservation Fund Grants-In-Aid	VARIOUS			-2,366	
15.945	Cooperative Research and Training Programs Resources of the National Park System	VARIOUS	R&D		10,632	
16	NDAA PROSECUTOR TRAINING	001 NATL DISTRICT ATTORNEYS ASSOCIA			142,784	
16	Department of Justice	VARIOUS	R&D		609,404	
16	NDAA PROSECUTOR TRAINING	001 NATL DISTRICT ATTORNEYS ASSOCIA			193,441	

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COMPONENT UNITS						
UNIVERSITY OF UTAH						
16	HOST EVALUATION	02P136390 SALT LAKE CITY CORPORATION	R&D		9,345	
16.544	PSN - PROJECT ADVANCE	VARIOUS WEST VALLEY CITY			57,773	
19	INTRAVAGINAL DEVICES FOR THE SUSTAINED DELIVERY OF TENOF	PPC10098 CONRAD	R&D		21,233	
19	FORMULATION DEVELOPMENT OF A LEVONORGESTREL-TENOFOVIR DU	PPC1009910021035 CONRAD	R&D		26,292	
19	PREPARATION AND EVALUATION OF TENOFOVIR (1%) GELS CONTAI	APSC12005 CONRAD	R&D		235	
20	UINTAH TRANSPORTATION STUDY	SR399155 HDR INC	R&D		-12,531	
20	UINTAH TRANSPORTATION STUDY	SR399155 HDR INC	R&D		23,751	
20	AN OPEN-SOURCE DYNAMIC TRAFFIC ASSIGNMENT TOOL FOR ASSES	10743 KITTELSON & ASSOCIATES INC	R&D		8,104	
20	Department of Transportation	VARIOUS			1,452,715	22,285
20	PRACTICAL DESIGN	P010117915RZ LEIDOS	R&D		851	
20	INFORMATIONAL REPORT ON METHODS TO ACHIEVE SAFE SPEEDS O	DFTH6110C000572 KLS ENGINEERING	R&D		43,798	
20	LIVABLE TRANSIT CORRIDORS: METHODS, METRICS AND STRATEGI	P12001 CFA CONSULTANTS	R&D		24,112	
20	SHRP 2 PROJECT L04: INCORPORATING RELIABILITY PERFORMANC	SP0004315PROJ0001492 NORTHWESTERN UNIVERSITY	R&D		-12,618	
20	UTA/UU BLENDED LEARNING LEADERSHIP TRAINING PROGRAM	UT12007JH UTAH TRANSIT AUTHORITY			-5,102	
20	QUANTIFYING TRANSIT'S IMPACT ON GHG EMISSIONS AND ENERGY	IIVV000157 ICF INCORPORATED	R&D		1,945	
20	Department of Transportation	VARIOUS	R&D		80,189	36,833
20	Roadway Departure Crashes	46688-UU-USD0T0032 PENNSYLVANIA STATE UNIVERSITY	R&D		23,117	
20.109	Air Transportation Centers of Excellence	VARIOUS	R&D		207,644	
20.200	Road Diets	P010117915R1 SCIENCE APPLICATIONS INTERNATION	R&D		9,038	
20.614	National Highway Traffic Safety Administration (NHTSA) Discretionary Safety	VARIOUS			76,735	
20.701	REGIONAL UNIVERSITY TRANSPORTATION CENTER	FAR0019953MPC NORTH DAKOTA STATE UNIVERSITY	R&D		10,856	
20.701	REGIONAL UNIVERSITY TRANSPORTATION CENTER	FAR0019953MPC NORTH DAKOTA STATE UNIVERSITY	R&D		47,005	
20.701	REGIONAL UNIVERSITY TRANSPORTATION CENTER	FAR0019953MPC NORTH DAKOTA STATE UNIVERSITY	R&D		40,948	
20.701	REGIONAL UNIVERSITY TRANSPORTATION CENTER	FAR0019953MPC NORTH DAKOTA STATE UNIVERSITY	R&D		28,402	
20.701	REGIONAL UNIVERSITY TRANSPORTATION CENTER	FAR0019953MPC NORTH DAKOTA STATE UNIVERSITY	R&D		8,415	

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COMPONENT UNITS						
UNIVERSITY OF UTAH						
20.701	EFFECTS OF LIGHT RAIL TRANSIT ON TRAFFIC IN A TRAVEL COR	NITCUU07611 PORTLAND STATE UNIVERSITY	R&D		-30,078	
20.701	REGIONAL UNIVERSITY TRANSPORTATION CENTER	FAR0019953MPC NORTH DAKOTA STATE UNIVERSITY	R&D		23,725	
20.701	UNIVERSITY OF UTAH EXECUTIVE COMMITTEE MEMBER - NITC-UU-	NITCUU01617 PORTLAND STATE UNIVERSITY			30,000	
20.701	REGIONAL UNIVERSITY TRANSPORTATION CENTER	FAR0019953MPC NORTH DAKOTA STATE UNIVERSITY	R&D		3,704	
20.701	REGIONAL UNIVERSITY TRANSPORTATION CENTER	FAR0019953MPC NORTH DAKOTA STATE UNIVERSITY	R&D		3,624	
20.701	REGIONAL UNIVERSITY TRANSPORTATION CENTER	FAR0019953MPC NORTH DAKOTA STATE UNIVERSITY	R&D		23,557	7,940
20.701	REGIONAL UNIVERSITY TRANSPORTATION CENTER	FAR0019953MPC NORTH DAKOTA STATE UNIVERSITY	R&D		991	
20.701	REGIONAL UNIVERSITY TRANSPORTATION CENTER	FAR0019953MPC NORTH DAKOTA STATE UNIVERSITY	R&D		28,104	
20.701	UNIVERSITY OF UTAH EXECUTIVE COMMITTEE MEMBER - NITC-UU-	NITCUU01617 PORTLAND STATE UNIVERSITY	R&D		25,828	
20.701	REGIONAL UNIVERSITY TRANSPORTATION CENTER	FAR0019953MPC NORTH DAKOTA STATE UNIVERSITY	R&D		16,827	
20.701	DO TODS MAKE A DIFFERENCE?	NITCUU05547 PORTLAND STATE UNIVERSITY	R&D		54,509	
20.701	ASSESSING TRANSIT FARE EQUITY IN UTAH USING GEOGRAPHIC I	NITCUU04540 PORTLAND STATE UNIVERSITY	R&D		31,662	
20.701	UNIVERSITY OF UTAH EXECUTIVE COMMITTEE MEMBER - NITC-UU-	NITCUU01617 PORTLAND STATE UNIVERSITY			13,397	
20.701	STRATEGIC DESIGN AND POLICY FOR IMPROVING THE LIVABILITY	NITCUU06613 PORTLAND STATE UNIVERSITY			1,290	
20.701	REGIONAL UNIVERSITY TRANSPORTATION CENTER	FAR0019953MPC NORTH DAKOTA STATE UNIVERSITY	R&D		17,123	
20.701	REGIONAL UNIVERSITY TRANSPORTATION CENTER	FAR0019953MPC NORTH DAKOTA STATE UNIVERSITY	R&D		33,068	
20.701	REGIONAL UNIVERSITY TRANSPORTATION CENTER	FAR0019953MPC NORTH DAKOTA STATE UNIVERSITY	R&D		2,581	
21	Department of the Treasury	VARIOUS			29,336	
21.008	Low Income Taxpayer Clinics	VARIOUS			50,307	
43	A STRONG LENSING MEASUREMENT OF THE EVOLUTION OF MASS ST	HSTG01220901A SPACE TELESCOPE SCIENCE INSTITU	R&D		48,755	
43	TRANSCRIPT PROFILING AND XENOBIOTIC METABOLITE IDENTIFCA	VARIOUS UNIVERSITY OF GUAM			3,977	
43	TESTING AND EVALUATION OF FUNCTIONALLY GRADED WC-CO - CO	10018547 HEAVYSTONE LABORATORY LLC			38,495	
43	PRODUCTION OF THE HEAVY ELEMENTS IN THE UNIVERSE -- HST	HSTG01226805A SPACE TELESCOPE SCIENCE INSTITU	R&D		16,108	
43	TESTING SOFTWARE COMPONENTS	1990036296171 CARNEGIE MELLON UNIVERSITY	R&D		46,854	
43	SLACS FOR THE MASSES: EXTENDING STRONG LENSING TO LOWER	HSTG01221001A SPACE TELESCOPE SCIENCE INSTITU	R&D		23,946	

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UNIVERSITY OF UTAH						
43	TIERED MENTORING IN GEOSCIENCE	1108310 AMER INDIAN SCIENCE AND ENGINEE			2,020	
43	THE ORIGINS OF CARBON-ENHANCED METAL-POOR STARS	HSTG01255404A SPACE TELESCOPE SCIENCE INSTITU	R&D		5,272	
43	LOW MASS BH IN NGC404	HSTG01261101A SPACE TELESCOPE SCIENCE INSTITU	R&D		13,551	
43	National Aeronautics and Space Administration	VARIOUS	R&D		670,516	15,000
43	National Aeronautics and Space Administration	VARIOUS			1,222,176	648,157
43	MISST2 SUBCONTRACT	6501 REMOTE SENSING SYSTEMS	R&D		32,982	
43	IMPACT OF HUMANS ON PRECIPITATION VARIABILITY, CLIMATE,	RR1752254693408 UNIVERSITY OF GEORGIA	R&D		8,764	
43	RASC-AL ROBO-OPS NASA PLANETARY ROVER COMPETITION	RASCAL201017808CH14274 NATIONAL INSTITUTE OF AEROSPACE			10,866	
43	EARTH IONOSPHERIC MAPPING	1000007242 QINETIQ NORTH AMERICA	R&D		20,000	
43	DEPLOYMENT OF A RADAR INSTRUMENTATION SUITE TO MONITOR L	FY2011049 UNIVERSITY OF KANSAS	R&D		27,309	
43	ARIBEX	10031946 TURNER INNOVATIONS	R&D		25,551	
43	Master Lens Database	HSTAR1283305A SPACE TELESCOPE SCIENCE INSTITU	R&D		5,334	
43.001	Science	VARIOUS	R&D		919,863	27,857
43.001	THREE-DIMENSIONAL BACKSCATTER X-RAY IMAGING SYSTEM	10022345 ARIBEX INC	R&D		64,844	
43.001	AIR QUALITY MODELING WITH WRF	118461G003187 WASHINGTON STATE UNIVERSITY	R&D		20,003	
43.001	URBAN SNOW - WATER MGMT - GPM	RR1752504940756 UNIVERSITY OF GEORGIA	R&D		15,664	
43.001	HYSPIRI DISCRIMINATION OF PLANT SPECIES AND FUNCTIONAL T	KK1313 UNIVERSITY OFCALIFORNIA SANTA BA	R&D		41,389	
43.001	NEAR REAL TIME CANOPY WATER CONTENT AND FUEL MOISTURE CO	201014168UTAH01 UNIVERSITY OF CALIFORNIA DAVIS	R&D		37,313	
43.001	Science	VARIOUS			83,633	36,924
43.001	WRF-FIRE FORECASTING WITH NOAA	G25492 COLORADO STATE UNIVERSITY	R&D		37,757	
43.002	Unmanned Aerial Vehicles	10025220 LOS GATOS RESEARCH	R&D		36,920	
43.003	Exploration	VARIOUS	R&D		2,740	
43.003	A PANCHROMATIC HUBBLE ANDROMEDA AND TRIANGULUM SURVEY	HSTG01205531A SPACE TELESCOPE SCIENCE INSTITU	R&D		65,506	
43.007	Space Operations	VARIOUS	R&D		47,820	
43.008	COLLEGE ON CREDIT: STUDENT AND INSTITUTIONAL FACTORS ASS	RG1156 ASSOCIATION FOR INSTITUTIONAL RE	R&D		1,083	

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COMPONENT UNITS						
UNIVERSITY OF UTAH						
43.008	Education	VARIOUS	R&D		389,447	254,536
43.008	Education	VARIOUS			109,693	
45	DIGITAL HUBS PILOT (NEH)	VARIOUS OPEN KNOWLEDGE COMMONS			280	
45.024	Promotion of the Arts_Grants to Organizations and Individuals	VARIOUS			51,879	
45.024	Promotion of the Arts_Grants to Organizations and Individuals	VARIOUS	R&D		18,805	
45.169	Digital Hubs Pilot (IMLS)	VARIOUS HARVARD UNIVERSITY			75,625	
45.169	Promotion of the Humanities_Office of Digital Humanities	VARIOUS	R&D		13,890	
45.301	Museums for America	VARIOUS			-31,014	
47	EXTRACTING SEISMIC CORE PHASES	66B1095205 CALIFORNIA INSTITUTE OF TECHNOLO	R&D		16,740	
47	CYBERINFRASTRUCTURE TO ADVANCE HIGH PERFORMANCE WATER RE	110324 BRIGHAM YOUNG UNIVERSITY	R&D		57,181	
47	CYBERINFRASTRUCTURE TO ADVANCE HIGH PERFORMANCE WATER RE	110324 BRIGHAM YOUNG UNIVERSITY	R&D		67,922	
47	CYBERINFRASTRUCTURE TO ADVANCE HIGH PERFORMANCE WATER RE	110324 BRIGHAM YOUNG UNIVERSITY	R&D		71,002	
47	INSTAGENI: AN INSTANT WORLDWIDE GENI NETWORK	IILRG01 HEWLETT PACKARD COMPANY	R&D		159,622	
47	CYBERINFRASTRUCTURE TO ADVANCE HIGH PERFORMANCE WATER RE	110324 BRIGHAM YOUNG UNIVERSITY	R&D		19,945	
47	CAICE SUBCONTRACT-CCI PHASE II	45363861 UNIVERSITY OF CALIFORNIA SAN DIEG	R&D		70,979	
47	antioxidant dermal filler	10030238 WASATCH MOLECULAR INC	R&D		8,689	
47	NEAR-INFRARED SUBSTRATES FOR IMAGING AUTOTAXIN ACTIVITY	10022703 ECHELON BIOSCIENCES INC	R&D		3,884	
47	CONDO OF CONDO	17192062009949 CLEMSON UNIVERSITY	R&D		82,518	
47	PLASMONIC NANOCRESCENT ANTENNA ARRAYS FOR NONLINEAR SPEC	20102529 UNIVERSITY OF CALIFORNIA IRVINE	R&D		212,487	
47	EDUCATION AND SUPPORT FOR GENI EXPERIMENTERS	1855/PO#9500011077 GLOBAL ENVIRONMENT FOR NETWOR	R&D		98,844	
47	CYBERINFRASTRUCTURE TO ADVANCE HIGH PERFORMANCE WATER RE	110324 BRIGHAM YOUNG UNIVERSITY	R&D		94,357	
47	UEN GENI: INTEGRATION OF GENI REQUIREMENTS INTO NEW REG	9500011232 RAYTHEON COMPANY	R&D		90,368	
47	CYBERINFRASTRUCTURE TO ADVANCE HIGH PERFORMANCE WATER RE	110324 BRIGHAM YOUNG UNIVERSITY	R&D		32,303	
47	IMPLANTABLE MOUSE SENSOR ARRAY	10032293 BLACKROCK MICROSYSTEMS	R&D		66,486	
47.041	Engineering Grants	VARIOUS	R&D		2,552,472	

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UNIVERSITY OF UTAH						
47.041	IPENCLAVE	10034815 ENCLAVIX LLC	R&D		11,370	
47.041	BMES: ELECTROMAGNETIC AND THERMAL EFFECTS	H44550 UNIVERSITY OF SOUTHERN CALIFORN	R&D		1,631	
47.041	Educate and Support Entrep.	10030894 ENCLAVIX LLC	R&D		50,382	
47.041	EBBT STTR, VOC SENSOR	10032102 NANOSYNTH MATERIALS AND SENSOR	R&D		22,183	
47.041	Veristride 2012	10031216 VERISTRIDE INC	R&D		9,342	
47.041	MULTICHROMIC 19F MRI	00003316POSR00002571 UNIVERSITY OF MARYLAND BALTIMOR	R&D		118,093	
47.041	Engineering Grants	VARIOUS			2,100	
47.041	Ocular Antimicrobial Delivery	10030712 JADE THERAPEUTICS, LLC	R&D		8,504	
47.047	Scientific Research Project Support	VARIOUS	R&D		270	
47.049	Mathematical and Physical Sciences	VARIOUS			833,165	
47.049	CCI CENTER IN SELECTIVE C-H FUNCTIONALIZATION	S880679 EMORY UNIVERSITY	R&D		50,146	
47.049	MATERIALS RESEARCH SCIENCE AND ENGINEERING CENTER	0000067989 UNIVERSITY OF COLORADO AT BOULD	R&D		91,261	
47.049	Mathematical and Physical Sciences	VARIOUS	R&D		9,188,958	118,589
47.049	PIRE: A US-DUTCH MASS SPECTROMETRY CONSORTIUM FOR	WSU07080 WAYNE STATE UNIVERSITY	R&D		36,628	
47.049	CDI-TYPE II: FROM SIMULTN DATA TO MECHNSTIC UNDRSTNDNG:	400361P0120847 COLORADO SCHOOL OF MINES	R&D		55,117	
47.049	U UTAH SUBCONTRACT TO UCLA/MRI	100GQF130 UNIVERSITY OF CALIFORNIA LOS ANG	R&D		1,229	
47.049	CCI CENTER IN SELECTIVE C-H FUNCTIONALIZATION	S880679 EMORY UNIVERSITY	R&D		85,655	
47.050	Geosciences	VARIOUS	R&D		1,841,219	35,212
47.050	Geosciences	VARIOUS			14,662	
47.050	CENTER FOR MULTI-SCALE MODELING OF ATMOSPHERIC PROCESSES	G36242 COLORADO STATE UNIVERSITY	R&D		59,256	
47.070	Computer and Information Science and Engineering	VARIOUS	R&D		6,835,649	
47.070	EMULAB SUPPORT FOR THE PROBE FACILITY	NMC006 NEW MEXICO CONSORTIUM	R&D		211,203	
47.070	Computer and Information Science and Engineering	VARIOUS			12,799	
47.070	ENVIRONMENTAL MODELING	410154043 PURDUE UNIVERSITY	R&D		27,294	
47.070	GENI4-UTAH	9500012031 RAYTHEON COMPANY	R&D		13,904	

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UNIVERSITY OF UTAH						
47.074	A COMPREHENSIVE BIOTIC SURVEY OF PHILIPPINE LAND VERTEBR	DEB0743491FY2009008 UNIVERSITY OF KANSAS			6,357	
47.074	TEXT MINING INFRASTRUCTURE FOR THE ENTIRE BIOMEDICAL LIT	137255DBI0849977 UNIVERSITY OF SOUTHERN CALIFORN	R&D		8,729	
47.074	UNDERSTANDING THE TRANSCRIPTIONAL REGULATORY	Y551697 UNIVERSITY OF ARIZONA	R&D		249,826	
47.074	Biological Sciences	VARIOUS			862,341	66,463
47.074	A COMPREHENSIVE BIOTIC SURVEY OF PHILIPPINE LAND VERTEBR	DEB0743491FY2009008 UNIVERSITY OF KANSAS	R&D		1,196	
47.074	INDIGENOUS FIRE REGIMES, LAND USE ECOLOGY AND CONTEMPORA	60131861105769 STANFORD UNIVERSITY	R&D		-38,580	
47.074	Biological Sciences	VARIOUS	R&D		4,550,885	876,606
47.075	Social, Behavioral, and Economic Sciences	VARIOUS			97,089	
47.075	Social, Behavioral, and Economic Sciences	VARIOUS	R&D		320,037	
47.075	A RANDOMIZED STUDY COMPARING BATTERER INTERVENTION AND A	F661401 NYU LANGONE MEDICAL CENTER			16,890	
47.075	GREEN ACCESSIBILITY	60041489UU OHIO STATE UNIVERSITY RESEARCH F	R&D		38,037	
47.076	GPI	V2013gp0001V13CC001 ARIZONA STATE UNIVERSITY			15,495	
47.076	Education and Human Resources	VARIOUS	R&D		89,953	
47.076	Education and Human Resources	VARIOUS			1,810,830	201,987
47.078	Polar Programs	VARIOUS	R&D		366,628	19,682
47.078	IMPLICATIONS OF DOWNHOLE MEASUREMENTS AT SOUTHERN MCMURD	2505500001124 UNIVERSITY OF NEBRASKA-LINCOLN	R&D		-1	
47.079	NANOSIZED CAROTENOID COMPLEXES	RUC7067N012 US CIVILIAN RESEARCH & DEVELOPM	R&D		8,690	
47.079	Office of International and Integrative Activities	VARIOUS			1,007,268	
47.079	Office of International and Integrative Activities	VARIOUS	R&D		9,631	
47.080	Office of Cyberinfrastructure	VARIOUS			-1,122	
47.080	Office of Cyberinfrastructure	VARIOUS	R&D		661,290	
47.082	ARRA- Trans-NSF Recovery Act Reasearch Support	VARIOUS	R&D	ARRA	1,007,053	213,885
47.082	ARRA DETECTION AND MITIGATION OF HAZARDOUS RELEASES IN I	3001341070 UNIVERSITY OF MICHIGAN	R&D	ARRA	1,404	
47.082	CAREER: INTEGRATIVE AND COMPARATIVE TENSOR ALGEBRA MODEL	UTA110004130847173 UNIVERSITY OF TEXAS AT AUSTIN	R&D	ARRA	52,179	
47.082	Eocene Water Cycle	410152645 PURDUE UNIVERSITY	R&D	ARRA	3,288	

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UNIVERSITY OF UTAH						
47.082	(ARRA) ENABLING TRANSFORMATIONAL SCIENCE & ENGINEERING T	UTA09000731 UNIVERSITY OF TEXAS AT AUSTIN	R&D	ARRA	18,832	
47.082	(ARRA) CDI-TYPE II: COMPUTATIONAL CHALLENGES IN THE DISC	KK1011 UNIVERSITY OFCALIFORNIA SANTA BA	R&D	ARRA	34,263	
47.082	DIRECT PRAC SUPPORT - LATTICE QCD ON BLUE WATERS	20070107713 UNIVERSITY OF IL AT URBANA-CHAMP	R&D		711	
47.082	SUBAWARD: GREENLAND ICE SHEET SNOW ACCUMULATION VARIABIL	60023884 OHIO STATE UNIVERSITY RESEARCH F	R&D	ARRA	-3,342	
64	ACTIVE LIVING FOR VETERANS WITH COMPLEX DISABILITIES	VARIOUS UNITED STATES OLYMPIC COMMITTEE			3,992	
64	Department of Veterans Affairs	VARIOUS	R&D		92,371	
64	THANH HOA NGUYEN- VIETNAM EDUCATION FOUNDATION FELLOW	F11024F VIETNAM EDUCATION FOUNDATION			1,625	
64	HANH THI KIM VU - VIETNAM EDUCATION FELLOWSHIP AWARD	VARIOUS VIETNAM EDUCATION FOUNDATION			1,083	
64	Department of Veterans Affairs	VARIOUS			7,555,367	
64.012	KNOW WHEN ANTIBIOTICS WORK	W3733 WESTERN INSTITUTE FOR BIOMEDICA			1,602	
66	ECOSYSTEM SERVICES	VARIOUS MID-AMERICA REGIONAL COUNCIL	R&D		61,520	
66.461	Regional Wetland Program Development Grants	VARIOUS	R&D		38,295	
66.509	FRAMEWORK FOR CONTEXT-SENSITIVE SPATIALLY- AND TEMPORALL	2009231301 NORTH CAROLINA STATE UNIVERSITY	R&D		-17	
66.511	LINKING BMP PERFORMANCE TO RECEIVING WATER QUALITY: SELE	G59182 COLORADO STATE UNIVERSITY	R&D		-255	
66.516	P3 Award: National Student Design Competition for Sustainability	VARIOUS			2,937	
77	Nuclear Regulatory Commission	VARIOUS			31,682	
77.008	U.S. Nuclear Regulatory Commission Scholarship and Fellowship Program	VARIOUS			169,487	
77.008	U.S. Nuclear Regulatory Commission Scholarship and Fellowship Program	VARIOUS	R&D		68,093	
77.009	U.S. Nuclear Regulatory Commission Office of Research Financial Assistance Program	VARIOUS	R&D		173,437	
81	MONITORING FLUID FLOW EGS	10031406 FLUID TRACER INC	R&D		44,488	
81	DEVELOPING THE USER EXPERIENCE FOR A NEXT GENERATION NUC	354K760 UNIVERSITY OF WISCONSIN-MADISON	R&D		131,017	
81	MAYAK WORKER DOSIMETRY	198996 BATTELLE MEMORIAL INSTITUTE	R&D		74,940	
81	Department of Energy	VARIOUS	R&D		879,915	
81	A NOVEL FLASH IRONMAKING PROCESS	10029234 AISI AMERICAN IRON AND STEEL INSTITUT	R&D		368,692	
81	DESERT PEAK EGS PROGRAM	10020514 ORMAT TECHNOLOGIES INC	R&D		-9,256	

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UNIVERSITY OF UTAH						
81	Dry Cask Storage Performance	00130837 BATTELLE ENERGY ALLIANCE, LLC	R&D		177,394	20,044
81	COGNITIVE/ADAPTIVE RADIO WITH AN UNDERLAY CONTROL CHANNE	00110874 BATTELLE ENERGY ALLIANCE, LLC	R&D		41,526	
81	COGNITIVE/ADAPTIVE RADIO WITH AN UNDERLAY CONTROL CHANNE	00110874 BATTELLE ENERGY ALLIANCE, LLC	R&D		26,997	
81	ER AND DER RESEARCH	4300091990 DOE Y-12 NATIONAL SECURITY COMPL	R&D		13,341	
81	DOE WITH COLORADO STATE	G38503 COLORADO STATE UNIVERSITY	R&D		93,764	
81	Department of Energy	VARIOUS			77,059	
81	INFRASOUND FROM EARTHQUAKES	DEAC5209NA29325 SOUTHERN METHODIST UNIVERSITY	R&D		5,254	
81	APPARATUS AND SOFTWARE FOR SCANNING TUNNELING MICROSCOPE	VARIOUS NEWPATH RESEARCH LLC	R&D		-149	
81	SENSORS AND WIRELESS NETWORKS FOR INDUSTRY APPLICATIONS	9493 SPECTRAL SCIENCES	R&D		-1,446	
81	REI-COP SYNGAS COOLER FOULING	82281 REACTION ENGINEERING INTL	R&D		85,594	
81	PEPTIDE HAIR PROJECT	10032059 PROTEIN-BASED IDENTIFICATION TEC	R&D		85,253	
81.036	Inventions and Innovations	VARIOUS	R&D		165,935	
81.049	Office of Science Financial Assistance Program	VARIOUS	R&D		4,870,639	364,394
81.049	UV-CDAT	4006671DESC0006872 POLYTECHNIC INST OF NEW YORK UNI	R&D		48,422	
81.049	CARBON CYCLING DYNAMICS IN RESPONSE TO PINE BEETLE INFEC	1547650 UNIVERSITY OF COLORADO AT BOULD	R&D		143,556	
81.049	REI-SBIR-MITIGATION OF SYNGAS COOLEER FOULING	82181 REACTION ENGINEERING INTL	R&D		65,527	
81.049	PHYSICS BASED NANO-STRUCTURE DESIGN AND SYNTHESIS OF HET	101725 UNIVERSITY OF SOUTH CAROLINA	R&D		258,626	
81.086	Conservation Research and Development	VARIOUS	R&D		1,658,529	
81.087	BAPVC: CDTE LASER PROCESSING	6021234151077H STANFORD UNIVERSITY	R&D		157,375	
81.087	ARRA-INNOVATIVE RESEARCH TECHNOLGIES APPLIED TO THE GEOT	10015028 RUBY MOUNTAIN INC	R&D	ARRA	33,391	
81.087	(ARRA) NATIONAL GEOTHERMAL DATABASE	014G106215B BOISE STATE UNIVERSITY	R&D	ARRA	82,797	
81.087	NEXT GENERATION BIODIESEL FROM FOOD WASTE	UNR1143 UNIVERSITY OF NEVADA RENO	R&D		88,466	
81.087	Renewable Energy Research and Development	VARIOUS	R&D	ARRA	260,661	83,759
81.087	Renewable Energy Research and Development	VARIOUS	R&D		1,798,509	849,038
81.089	PETROLOGICAL AND PETROPHYSICAL CHARACTERIZATION OF THE M	BL4043400UTAH INDIANA UNIVERSITY			67,401	

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UNIVERSITY OF UTAH						
81.089	SWP CARBON SEQUESTRATION; PHASE III	DSWT20 NEW MEXICO INSTITUTE OF MINING &	R&D		705,996	
81.089	Fossil Energy Research and Development	VARIOUS	R&D		1,999,347	45,929
81.104	ADVANCED RESEARCH AND DEVELOPMENT INITIATIVE FOR NUCLEA	UNR1188 UNIVERSITY OF NEVADA RENO	R&D		78	
81.112	HIGH PT TEXTURE MEASUREMENTS	41046924 CARNEGIE DOE ALLIANCE CENTER	R&D		22,938	
81.121	Nuclear Energy Research, Development and Demonstration	VARIOUS			48,959	
81.121	Nuclear Energy Research, Development and Demonstration	VARIOUS	R&D		95,202	25,368
81.124	Predictive Science Academic Alliance Program	VARIOUS	R&D		996,846	97,057
81.134	Industrial Carbon Capture and Storage (CCS) Application	VARIOUS	R&D	ARRA	365,718	287,386
81.135	Ntl Gas to Chem Reactive Sep	10029446 CERAMATEC INC	R&D		3,052	
81.135	Ntl Gas to Chem Reactive Sep	10029446 CERAMATEC INC	R&D		63,083	
81.135	Advanced Research Projects Agency - Energy	VARIOUS	R&D		1,370,543	224,979
84	Department of Education	VARIOUS			204,918	
84	WRCC EVALUATION	S12174 WESTED	R&D		82,343	
84	WRCC EVALUATION	S12174 WESTED	R&D		28,100	
84	WRCC EVALUATION	S12174 WESTED	R&D		75,715	
84	WRCC EVALUATION	S12174 WESTED	R&D		32,178	
84.007	Federal Supplemental Educational Opportunity Grants	VARIOUS			536,337	
84.015	National Resource Centers Program for Foreign Language and Area Studies or	VARIOUS			855,664	414,854
84.016	Undergraduate International Studies and Foreign Language Programs	VARIOUS			49,592	
84.033	Federal Work-Study Program	VARIOUS			1,455,119	
84.042	TRIO_Student Support Services	VARIOUS			329,886	
84.047	TRIO_Upward Bound	VARIOUS			399,349	
84.063	Federal Pell Grant Program	VARIOUS			31,570,438	
84.126	WYOMING ASSESSMENT OF REHABILITATION NEEDS 2012	VARIOUS STATE OF WYOMING	R&D		27,000	
84.325	Special Education - Personnel Development to Improve Services and Results for Children	VARIOUS			914,065	

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UNIVERSITY OF UTAH						
84.335	Child Care Access Means Parents in School	VARIOUS			121,561	
93	OPEN KNEES	400SUB CLEVELAND CLINIC FOUNDATION	R&D		51,539	
93	URO-EDICII	755046 UNIVERSITY OF WASHINGTON	R&D		16,223	
93	COG/CHOP SUB296	960737RSUB CHILDRENS HOSPITAL PHILADELPHIA	R&D		14,771	
93	SEX AND GENDER DIFF RESEARCH	13EDP00007 ICF INCORPORATED	R&D		18,215	
93	PILOT STUDY IN GIANT CELL ARTERITIS AND TAKAYASU'S ARTER	267038480301 CLEVELAND CLINIC FOUNDATION			11,917	
93	ABNORMAL CONNECTIVITY	495K294 UNIVERSITY OF WISCONSIN-MADISON	R&D		246,513	
93	LONGTERM FOLLOW UP OF PATIENTS PARTICIPATING IN THE MULT	VARIOUS JOHNS HOPKINS UNIVERSITY	R&D		38,292	
93	PLCO CANCER SCREENING TRAIL CENTRAL DATA COLLECTION CENT	8906S08 WESTAT	R&D		15,824	
93	COPS SUBCONTRACT 2013	10032078 ORTHOCARE INNOVATIONS LLC	R&D		13,357	
93	NSABP MEMBER UTA-01 NATIONAL SURGICAL ADJUVANT BREAST AN	NCIU10CA37377 NATL SURGCL ADJUVANT BREAST & B			8,647	
93	EARLY BIOMARKERS/TARGETS OF MELANOMA PROGRESSION AND PRE	N201143 UNIVERSITY OF TOLEDO	R&D		993	
93	CLARIFICATION OF OPTIMAL ANTICOAGULATION THROUGH GENETIC	VARIOUS UNIVERSITY OF PENNSYLVANIA	R&D		9,790	
93	BABY OBSERVATIONAL & NUTRITIONAL STUDY	41339154S132P010379SUB SEATTLE CHILDREN'S RESEARCH INST	R&D		-71	
93	TCGA SPECIMEN	12XS544 SAIC-FREDERICK INC	R&D	ARRA	5,576	
93	PLCO CANCER SCREENING TRAIL CENTRAL DATA COLLECTION CENT	8906S08 WESTAT	R&D		7,993	
93	KIDNEY TUBULAR DAMAGE	0874002310552 VETERANS MEDICAL RESEARCH FOUN	R&D		2,987	
93	AMD, VIT-D, OMEGA-3 TRIAL	108382 BRIGHAM & WOMENS HOSPITAL	R&D		117,595	
93	NHLBI supplement	00323911225391 UNIVERSITY OF PITTSBURGH	R&D		108,502	
93	PFDN CONTINUING STUDIES - CAPITATION AGREEMENT	VARIOUS RTI INTERNATIONAL	R&D		37,864	
93	COG: VICE CHAIR, CLINICAL	961099RSUB CHILDRENS HOSPITAL PHILADELPHIA	R&D		28,057	
93	OPEN KNEES	400SUB CLEVELAND CLINIC FOUNDATION	R&D		2,790	
93	NOVEL GLYCOSAMINOGLYCAN ETHERS FOR PREVENTION OF METASTA	VARIOUS GLYCOMIRA LLC			33,313	
93	MILD GDM MANAGEMENT & LONG TERM MATERNAL & CHILD HEALTH:	VARIOUS GEORGE WASHINGTON UNIVERSITY	R&D		-4,667	549
93	PPG RENEWAL PROJECT 1: GENE NETWORKS FOR SOCIAL COGNITIO	0052363P0052377HD033113 SALK INSTITUTE FOR BIOLOGICAL STU	R&D		6,322	

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UNIVERSITY OF UTAH						
93	COG/CHOP SUB524	FP00013013SUB52401 CHILDRENS HOSPITAL PHILADELPHIA	R&D		7,493	
93	MFMU CAPITATION - CMV	21050 GEORGE WASHINGTON UNIVERSITY	R&D		388,473	337,170
93	TRIAL OF BETA BLOCKER THERAPY (ATENOLOL) VS. ANGIOTENSIN	HL68270 NEW ENGLAND RESEARCH INC			128	
93	REAL-TIME HETEROPLASMY ANALYSIS ON MICROARRAYS	10008595 PHILOTEK			-22,607	
93	REAL-TIME HETEROPLASMY ANALYSIS ON MICROARRAYS: PHASE II	44R44GM08460302 SALT LAKE CITY BIOSCIENCE			-97,320	
93	PERMIT: WARFARIN: PROSPECTIVE RANDOMIZED CONTROLLED TRIA	VARIOUS PGXL LABORATORIES			168	
93	CHANGE IN KNOWLEDGE AND PRACTICES FOLLOWING EDUCATION AB	VARIOUS NATL ENVIRONMENTAL EDUCATION F			7,191	
93	FLUORESCEIN FOR LYMPHATIC MAPPING AND SENTINEL LYMPH NOD	VARIOUS VESTAN INC			769	
93	FIGHT	193603 DUKE CLINICAL RESEARCH INSTITUTE			10,115	
93	SWOG CONTRACT	VARIOUS OREGON HEALTH & SCIENCE UNIVERS			188,138	
93	TIPS tPA Protocol	10501SUB SEATTLE CHILDREN'S HOSPITAL	R&D		-1,417	
93	PHASE II MULTIPLE SITE, RANDOMIZED, PLACEBO-CONTROLLED T	NNSPCTEC01090034UUTNER NATIONAL NEUROVISION RESEARCH I			92,813	
93	MSU SUBCONTRACT	RC103694UT MICHIGAN STATE UNIVERSITY	R&D		2,246	
93	PK OF UNDERSTUDIED DRUGS	193221 DUKE CLINICAL RESEARCH INSTITUTE			50,176	
93	VARENICLINE FOR METHAMPHETAMINE DEPENDENCE	1550PPB889 UNIVERSITY OF CALIFORNIA LOS ANG			20,525	
93	TRIALNET MAJOR AFFILIATE	6119114400E UNIVERSITY OF SOUTH FLORIDA			88,852	
93	NCI - CENTERS OF QUANTITATIVE IMAGING EXCELLENCE - MEMOR	CA80098 AMERICAN COLLEGE OF RADIOLOGY			9,000	
93	8TH AND 9TH INTERNATIONAL NANOMEDICINE AND DRUG DELIVERY	3420051001001CA157167 UNIVERSITY OF NEBRASKA MEDICAL C			-445	
93	TRIAL OF BETA BLOCKER THERAPY (ATENOLOL) VS. ANGIOTENSIN	HL68270 NEW ENGLAND RESEARCH INC			19,077	
93	A PHASE I SAFETY INTERACTION TRIAL OF IBUDILAST WITH MET	1551PNB138 UNIVERSITY OF CALIFORNIA LOS ANG			44,919	
93	ALPSII BETAMETHAS AND CORTISOL	SMFM1314JB14 GEORGE WASHINGTON UNIVERSITY			8,065	
93	AMERICAN COLLEGE OF RADIOLOGY IMAGING NETWORK	CA80098 AMERICAN COLLEGE OF RADIOLOGY			-444	
93	RADIATION THERAPY ONCOLOGY GROUP CLINICAL TRIALS	8201 AMERICAN COLLEGE OF RADIOLOGY			153,616	
93	PROTOCOL ASOSOG 29000--ACOSOG STATISTICS AND DATA COORDI	SITE449 AMERICAN COLLEGE OF SRGNS ONCO			7,513	
93	GYNECOLOGIC ONCOLOGY GROUP	VARIOUS GYNECOLOGIC ONCOLOGY GROUP			2,378	

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COMPONENT UNITS						
UNIVERSITY OF UTAH						
93	TRANSPLANT PURIFIED KLS CELLS	VARIOUS MOUNT SINAI SCHOOL OF MEDICINE			5,966	
93	IMPROVED PATIENT RECOVERY AFTER ANESTHESIA WITH HYPERCAP	10014935 AXON MEDICAL INC			156	
93	THERAPIES FOR BURN WOUNDS	VARIOUS ARTERIOCYTE INC			3,499	
93	NATIONAL OPHTHALMIC DISEASE GENOTYPING NETWORK (EYEGENE)	3354 EMMES CORP			151,981	
93	CLINICAL ASSESSMENT OF ANTI-GLIOMA ACTIVITY OF NITRONE O	0KN007 OKLAHOMA MEDICAL RESEARCH FOU			16,241	
93	NOVEL GLYCOSAMINOGLYCAN DERIVATIVES FOR TREATMENT OF BLA	VARIOUS GLYCOMIRA LLC			9,522	
93	AGE RELATED EYE DISEASES STUDY (AREDS) 2	HHSN260200500007C EMMES CORP			-1,004	
93	NATIONAL OPHTHALMIC DISEASE GENOTYPING NETWORK (EYEGENE)	3354 EMMES CORP			191,007	
93	BERNARD UAB SUBCONTRACT	000438814T0SC002 UNIVERSITY OF ALABAMA AT BIRMING	R&D		85,907	
93	MASTER CONTRACT	VARIOUS BRIGHAM & WOMENS HOSPITAL			5,587	
93	MFMU CAPITATION - APEX	21050 GEORGE WASHINGTON UNIVERSITY	R&D		85,706	51,830
93	Nat'l Women's Health Week 2013	VARIOUS JOHN SNOW INC			1,408	
93	VCRC	562000 UNIVERSITY OF PENNSYLVANIA	R&D		20,213	
93	CIRT (CARDIO INFLAMMATION)	CIRT BRIGHAM & WOMENS HOSPITAL			19,647	
93	NATIONAL OPHTHALMIC DISEASE GENOTYPING NETWORK (EYEGENE)	3354 EMMES CORP			116,928	
93	DVAS	A003630302 UNIVERSITY OF MINNESOTA	R&D		12,120	
93	PPG RENEWAL PROJECT 1: GENE NETWORKS FOR SOCIAL COGNITIO	0052363P0052377HD033113 SALK INSTITUTE FOR BIOLOGICAL STU	R&D		16,093	
93	ACOSOG CCOP Sub with Mayo	5U10CA14995002 MAYO CLINIC ROCHESTER	R&D		304	
93	RANDOMIZED TRIAL OF ANTENATAL LATE PRETERM STEROIDS	21050 GEORGE WASHINGTON UNIVERSITY	R&D		26,626	15,412
93	MFMU CAPITATION - STAN	21050 GEORGE WASHINGTON UNIVERSITY	R&D		705,936	591,207
93	ACOSOG CCOP Sub with Mayo	5U10CA14995002 MAYO CLINIC ROCHESTER	R&D		9,201	
93	MFMU CAPITATION - H1N1	21050 GEORGE WASHINGTON UNIVERSITY	R&D		-1,173	-1,173
93	Hematopoietic Reconstitution	10029687 ARTERIOCYTE INC	R&D		42,904	
93	SEX AND GENDER RESEARCH	13EDP00007 ICF INCORPORATED			31,913	
93	NUMOM2B SLEEP DISORDERED BREATHING SUBSTUDY	1312021251250750L RTI INTERNATIONAL	R&D		83,476	77,221

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CFDA	Name	Award/Contract Name of Pass-through Entity	R&D	ARRA	Expenditures	Provided to Subrecipients
COMPONENT UNITS						
UNIVERSITY OF UTAH						
93	99.99% ACCURACY DIRECT DNA SEQUENCING VIA THE PROTEIN NA	019NH1CP02309 ELECTRONIC BIOSCIENCE INC	R&D		-5,854	
93	DVAS	A003630302 UNIVERSITY OF MINNESOTA	R&D		6,215	
93	KADISH PITTSBURGH NIDDK SUB	00159171208325 UNIVERSITY OF PITTSBURGH	R&D		31,091	
93	MSU SUBCONTRACT	RC103694UT MICHIGAN STATE UNIVERSITY	R&D		1,992	
93	AGE RELATED EYE DISEASES STUDY (AREDS) 2	HHSN260200500007C EMMES CORP	R&D		-26,428	
93	UITN NETWORK MASTER SITE AGREEMENT	SITE191 NEW ENGLAND RESEARCH INSTITUTE	R&D		33,381	
93	A PHASE LL, RANDOMIZED, PLACEBO-CONTROLLED, BLINDED INVE	000406268003 UNIVERSITY OF ALABAMA	R&D		69	
93	NEAT HFPEF	5771NEAT DUKE CLINICAL RESEARCH INSTITUTE	R&D		698	
93	STI AND RESPIRATORY PATHOGEN TESTING IN NONTRADITIONAL S	ITI1540001C0NS BIOFIRE DIAGNOSTICS INC	R&D		12,094	3,698
93	DEINSULATION OF SILICONE THIN FILMS DEPOSITED BY ICVD	10020388 GVD CORP	R&D		6,209	
93	USE OF LORAZEPAM FOR THE TREATMENT OF PEDIATRIC STATUS E	30000417-13-03 CHILDREN'S NATIONAL MEDICAL CENT	R&D		-406	
93	PFDN CONTINUING STUDIES - CAPITATION AGREEMENT	VARIOUS RTI INTERNATIONAL	R&D		1,383	
93	MFMU CAPITATION - APEX	21050 GEORGE WASHINGTON UNIVERSITY	R&D		8,260	8,094
93	GENE EXPRESSION ANALYSES OF MICRORNA MARKERS FROM FORMAL	FCCC1802001P0201200107 FOX CHASE CANCER CENTER	R&D		138,259	
93	BACKBONE DEGRADABLE POLYMER-DRUG CONJUGATES FOR THE TREA	10018419 THERA TARGET INC	R&D		655	
93	A RANDOMIZED, MULTI-CENTER, PHASE III STUDY OF ALLOGENEI	0901 NATIONAL MARROW DONOR PROGRA	R&D		9,870	
93	Department of Health and Human Services	VARIOUS	R&D		189,106	
93	HEADACHE PAIN MANAGEMENT	0801900Z65401 THOMAS JEFFERSON UNIVERSITY	R&D		4,900	
93	RADLEX ONTOLOGY PROJECT	HHSN268200800020C RADIOLOGICAL SOCIETY OF NORTH A	R&D		6,777	
93	ID TECH SUBAWARD - HIGH ORDER MULTIPLEX PCR FOR RAPID ID	ITI1650002C0NS BIOFIRE DIAGNOSTICS INC	R&D		32,454	
93	SBIR PHASE 2	1002715 OMICIA INC	R&D		352,735	
93	NUMOM2B SLEEP DISORDERED BREATHING SUBSTUDY	1312021251250750L RTI INTERNATIONAL	R&D		20,500	
93	EFFECT OF CORNEAL PRESERVATION TIME ON LONG-TERM GRAFT S	VARIOUS JAEB CENTER FOR HEALTH RESEARC	R&D		40,051	
93	ITI SUB - PNEUMONIA SBIR -RAPID COMPREHENSIVE IDENTIFICA	ITI1750001C0NS BIOFIRE DIAGNOSTICS INC	R&D		21,374	
93	99.99% ACCURACY DIRECT DNA SEQUENCING VIA THE PROTEIN NA	019NH1CP02309 ELECTRONIC BIOSCIENCE INC	R&D		6,114	

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COMPONENT UNITS						
UNIVERSITY OF UTAH						
93	Department of Health and Human Services	VARIOUS			3,184,711	1,083,834
93	BAR-SCAN SEQUENCING	SMFM1213JB15 GEORGE WASHINGTON UNIVERSITY	R&D		147,948	
93	Stereotactic Body Radiotherapy	141109 UNIV OF TEXAS SOUTHWESTERN MED	R&D		31,656	
93	NOVEL METHODS	559908 UNIVERSITY OF PENNSYLVANIA	R&D		21,298	
93	AN ADAPTIVE, SEQUENTIAL STUDY EVALUATING PREVENTION OF N	000406291004 UNIVERSITY OF ALABAMA	R&D		8,686	
93	EXTRACELLULAR SPACE	43175219122 VIRGINIA POLYTECHNIC INSTITUTE &	R&D		122,936	
93	Department of Health and Human Services	VARIOUS	R&D	ARRA	496	
93	MFMU CAPITATION - TSH	21050 GEORGE WASHINGTON UNIVERSITY	R&D		20,910	20
93	LONGTERM FOLLOW UP OF PATIENTS PARTICIPATING IN THE MULT	VARIOUS JOHNS HOPKINS UNIVERSITY	R&D		902	
93	INSPPIRE (INTERNATIONAL STUDY GROUP OF PEDIATRIC PANCREA	W000426769 UNIVERSITY OF IOWA	R&D		3,932	
93	PEDIATRIC HEART NETWORK LONGITUDINAL FONTAN STUDY (FONTA	VARIOUS NEW ENGLAND RESEARCH INSTITUTE	R&D		18,086	
93	Department of Health and Human Services	VARIOUS	R&D		13,213,050	3,724,995
93	PROTEASE-RESISTANT D-PEPTIDE INHIBITORS OF EBOLA VIRUS E	VARIOUS NAVIGEN	R&D		82,364	
93	PROTEASE-RESISTANT D-PEPTIDE INHIBITORS OF RSV ENTRY	10023669 NAVIGEN	R&D		53,321	
93	CHARACTERIZATION OF OXY-COMBUSTION IMPACTS IN EXISTING C	81961MATCH REACTION ENGINEERING INTL	R&D		131	
93	IN-SITU GELLING PROTEIN POLYMER INTRAVASCULAR EMBOLIC AG	10025202 THERA TARGET INC	R&D		7,103	
93	PPG RENEWAL PROJECT 1: GENE NETWORKS FOR SOCIAL COGNITIO	0052363P0052377HD033113 SALK INSTITUTE FOR BIOLOGICAL STU	R&D		-200	
93	SPINAL MUSCULAR ATROPHY (SMA) BIOMARKERS IN THE IMMEDIAT	VARIOUS MASSACHUSETTS GENERAL HOSPITA	R&D		15,341	
93	RAPID COMPREHENSIVE IDENTIFICATION OF PNEUMONIA PATHOGEN	ITI1750003C0NS BIOFIRE DIAGNOSTICS INC	R&D		989	
93	NOVEL METHOD AND SELF CONTAINED SYSTEM FOR RELIABLE ASSE	VARIOUS AGRI ANALYSIS INC	R&D		9,247	
93	BLOOD OXYGEN BRIDGE FUNDS	10030645 NANOSHELL LLC	R&D		230,823	
93	USE OF LORAZEPAM FOR THE TREATMENT OF PEDIATRIC STATUS E	40821103 CHILDREN'S NATIONAL MEDICAL CENT	R&D		35,384	
93	CHARACTERIZATION OF OXY-COMBUSTION IMPACTS IN EXISTING C	81961MATCH REACTION ENGINEERING INTL	R&D		32,591	
93	HIGHLY MULTIPLEXED GPCR ANALYSIS USING A MICROFLUIDIC FL	10026151 WASATCH MICROFLUIDICS INC	R&D		39,021	33,000
93	NUMOM2B CAPITATION FUNDING	0212512PRIMEU10HD0630 RTI INTERNATIONAL	R&D		304,483	296,221

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COMPONENT UNITS						
UNIVERSITY OF UTAH						
93	EPOCH TELEMETRY SYSTEM FOR LONG-TERM MONITORING OF BIOPO	10026255 EPITEL	R&D		10,041	
93	NOVEL ANTITHROMBOTIC AGENTS TO PREVENT HEMODIALYSIS VASC	VARIOUS EVAS THERAPEUTICS	R&D		276,731	
93	Department of Health and Human Services	VARIOUS	R&D		779,151	122,983
93	STI AND RESPSIRATORY PATHOGEN TESTING IN NONTRADITIONAL	ITI1540002C0N BIOFIRE DIAGNOSTICS INC	R&D		16,633	
93.048	Special Programs for the Aging_Title IV_and Title II_Discretionary Projects	VARIOUS			156,939	75,909
93.065	Laboratory Leadership, Workforce Training and Management Development, Improving	VARIOUS	R&D		44,280	37,772
93.103	THERAPEUTIC INDEX EVALUATION F	2002043601 JOHNS HOPKINS UNIVERSITY	R&D		9,472	
93.103	Food and Drug Administration_Research	VARIOUS	R&D		108,205	40,495
93.103	DEVELOPMENT OF AIRWAY STENT	0000526222 CHILDRENS HOSPITAL BOSTON	R&D		6,916	
93.103	DEVELOPMENT OF AIRWAY STENT	0000526222 CHILDRENS HOSPITAL BOSTON	R&D		278	
93.107	Area Health Education Centers Point of Service Maintenance and Enhancement	VARIOUS			297,082	225,584
93.110	Maternal and Child Health Federal Consolidated Programs	VARIOUS			771,096	497,578
93.113	CARCINOGEN AFLATOXIN DETECTION	10035478 AGRI ANALYSIS INC	R&D		3,702	
93.113	IMPACT OF MC1R FUNCTIONAL VARIANTS ON THE DNA DAMAGE RES	C0EUS6413 UNIVERSITY OF CINCINNATI	R&D		-265	
93.113	Environmental Health	VARIOUS	R&D		1,162,395	
93.113	IMPACT OF MC1R FUNCTIONAL VARIANTS ON THE DNA DAMAGE RES	C0EUS6413 UNIVERSITY OF CINCINNATI	R&D		1,548	
93.113	FENO GRANT	42838169 UNIVERSITY OF SOUTHERN CALIFORN	R&D		26,783	
93.113	FENO GRANT	42838169 UNIVERSITY OF SOUTHERN CALIFORN	R&D		1,474	
93.117	Preventive Medicine and Public Health Residency Training Program, Integrative	VARIOUS			259,061	
93.121	BU SUBCONTRACT 2013	4500001295 BOSTON UNIVERSITY	R&D		22,056	
93.121	Oral Diseases and Disorders Research	VARIOUS	R&D		156,765	12,160
93.121	RICE SUBCONTRACT	R22092 RICE UNIVERSITY	R&D		53,424	
93.127	PLANNING FOR A CLINICAL TRIAL OF PROGESTERONE FOR TREATM	3001656022 UNIVERSITY OF MICHIGAN	R&D		-636	
93.127	PEGASUS	101845651 BAYLOR COLLEGE OF MEDICINE			13,139	
93.127	COPE	ULRF131224 UNIVERSITY OF LOUISVILLE			13,006	

CFDA	Name	Award/Contract Name of Pass-through Entity	R&D	ARRA	Expenditures	Provided to Subrecipients
COMPONENT UNITS						
UNIVERSITY OF UTAH						
93.127	EMERGENCY MEDICAL SERVICE FOR CHILDREN NETWORK DEVELOPME	SUB0800089 UNIVERSITY OF CALIFORNIA DAVIS			73,089	
93.127	EMERGENCY MEDICAL SERVICE FOR CHILDREN NETWORK DEVELOPME	SUB0800089 UNIVERSITY OF CALIFORNIA DAVIS			28,386	
93.127	Emergency Medical Services for Children	VARIOUS			3,150,203	
93.136	Injury Prevention and Control Research and State and Community Based Programs	VARIOUS	R&D		602,945	361,432
93.136	DEVELOPMENT AND VALIDATION OF A DIAGNOSTIC TOOL FOR INFA	551270 UNIVERSITY OF PENNSYLVANIA	R&D		-120	
93.142	HAZARDOUS MATERIALS WORKER HEALTH AND SAFETY TRAINING (U	0007901A UNIVERSITY OF TEXAS AT HOUSTON			41,271	
93.142	HAZARDOUS MATERIALS WORKER HEALTH AND SAFETY TRAINING (U	0007901A UNIVERSITY OF TEXAS AT HOUSTON			89,747	
93.145	NATIONAL AIDS EDUCATION & TRAINING CENTER	FY11163006 UNIVERSITY OF COLORADO AT DENVE			-1,322	
93.145	NATIONAL AIDS EDUCATION & TRAINING CENTER	FY11163006 UNIVERSITY OF COLORADO AT DENVE			172,583	
93.153	Coordinated Services and Access to Research for Women, Infants, Children, and	VARIOUS			410,931	
93.172	Human Genome Research	VARIOUS	R&D		1,346,331	253,534
93.172	GENOMIC ANALYSIS OF THE GENOTYPE-PHENOTYPE MAP	139311 / 34270576 UNIVERSITY OF SOUTHERN CALIFORN	R&D		23,886	
93.172	ADVANCING COLLABORATIVE GENETIC RESEARCH: ETHICAL AND PO	RES506542 CASE WESTERN RESERVE UNIVERSIT	R&D		3,074	
93.172	ADVANCING COLLABORATIVE GENETIC RESEARCH: ETHICAL AND PO	RES506542 CASE WESTERN RESERVE UNIVERSIT	R&D		7,417	
93.172	Clinically Relevant Genetic	533704 UNIV OF NORTH CAROLINA AT CHAPEL	R&D		24,621	
93.172	Clinical Genomics Database	109737 BRIGHAM & WOMENS HOSPITAL	R&D		62,495	
93.172	GENOMIC ANALYSIS OF THE GENOTYPE-PHENOTYPE MAP	139311 / 34270576 UNIVERSITY OF SOUTHERN CALIFORN	R&D		89,616	
93.172	MENDELIAN DISORDERS GENOME CENTER (U54)	2001504179 JOHNS HOPKINS UNIVERSITY	R&D		20,018	
93.172	MENDELIAN DISORDERS GENOME CENTER (U54)	2001504179 JOHNS HOPKINS UNIVERSITY	R&D		23,883	
93.173	INFLUENCE OF SUBGLOTTIC ANATOMY ON VOICE PRODUCTION	090280 BRIGHAM YOUNG UNIVERSITY	R&D		55,196	
93.173	BIOMECHANICAL MODEL OF SOUND ACTIVATION OF THE VESTIBULA	66100530413 UNIVERSITY OF MISSISSIPPI MEDICAL	R&D		35,465	
93.173	Research Related to Deafness and Communication Disorders	VARIOUS			50,952	
93.173	CHEERNIDCD	2039395 DUKE UNIVERSITY	R&D		-1,056	
93.173	BIOMECHANICAL MODEL OF SOUND ACTIVATION OF THE VESTIBULA	66100530413 UNIVERSITY OF MISSISSIPPI MEDICAL	R&D		8,225	
93.173	BIOMECHANICAL CHARACTERIZATION OF VOCAL FOLD TISSUES	GM0100305 UNIV OF TEXAS SOUTHWESTERN MED	R&D		48,843	

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COMPONENT UNITS						
UNIVERSITY OF UTAH						
93.173	ENGINEERING THE VOCAL FOLD EXTRACELLULAR MATRIX	272K263 UNIVERSITY OF WISCONSIN-MADISON	R&D		10,844	
93.173	ENGINEERING THE VOCAL FOLD EXTRACELLULAR MATRIX	275K892 UNIVERSITY OF WISCONSIN-MADISON	R&D		-1,093	
93.173	ENGINEERING THE VOCAL FOLD EXTRACELLULAR MATRIX	275K892 UNIVERSITY OF WISCONSIN-MADISON	R&D		29,044	
93.173	Research Related to Deafness and Communication Disorders	VARIOUS	R&D		4,058,687	225,122
93.173	MODULATION OF GLOMERULAR FUNCTION	SR00001588DC10915 UNIVERSITY OF MARYLAND	R&D		129,054	
93.185	Immunization Research, Demonstration, Public Information and Education_Training	VARIOUS	R&D		328,605	61,042
93.191	Graduate Psychology Education Program and Patient Navigator and Chronic Disease	VARIOUS			-1,578	
93.211	TELEHEALTH NETWORK	VARIOUS PROVIDENCE HEALTH & SERVICES-OR			35,322	
93.211	Telehealth Programs	VARIOUS			84,642	20,365
93.213	Research and Training in Complementary and Alternative Medicine	VARIOUS			-978	
93.213	PRAGMATIC TRIALS IN MAINTENANCE HEMODIALYSIS	560251 UNIVERSITY OF PENNSYLVANIA	R&D		6,772	
93.213	Research and Training in Complementary and Alternative Medicine	VARIOUS	R&D		457,104	
93.213	A MULTI-CENTER, DOUBLE-BLIND, PLACEBO-CONTROLLED, HIGH-D	VARIOUS MASSACHUSETTS GENERAL HOSPITA	R&D		13,292	
93.226	FACTORS ASSOCIATED WITH QUALITY OF CARE DELIVERED TO CHI	20101339502 UNIVERSITY OF CALIFORNIA DAVIS	R&D		389	
93.226	ELECTRONIC MEDICAL RECORD REGISTRY TO IMPROVE THE QUALIT	3209460301 CHILDRENS HOSPITAL PHILADELPHIA	R&D		31,467	
93.226	Quantifying Electronic Medical	08512307935 VETERANS MEDICAL RESEARCH FOUN	R&D		27,324	
93.226	ELECTRONIC MEDICAL RECORD REGISTRY TO IMPROVE THE QUALIT	3209460301 CHILDRENS HOSPITAL PHILADELPHIA	R&D		-6,725	
93.226	Research on Healthcare Costs, Quality and Outcomes	VARIOUS	R&D		1,084,744	100,406
93.226	Quality Measurement	80563 CHILDRENS HOSPITAL BOSTON	R&D		26,144	
93.226	FACTORS ASSOCIATED WITH QUALITY OF CARE DELIVERED TO CHI	2010133953 UNIVERSITY OF CALIFORNIA DAVIS	R&D		7,186	
93.226	Research on Healthcare Costs, Quality and Outcomes	VARIOUS			373,518	
93.226	Quantifying Electronic Medical	08512307935 VETERANS MEDICAL RESEARCH FOUN	R&D		6,689	
93.226	PHIS+ PROSPECT GRANT	951246RSUB CHILDRENS HOSPITAL PHILADELPHIA	R&D		215,715	
93.233	CHARACTERIZATION OF FAMILIAL ADVANCED SLEEP PHASE SYNDRO	5291SC UNIVERSITY OF CALIFORNIA SAN FRA	R&D		-4,634	
93.233	SLEEP DISTURBANCE AND RISK FOR ADVERSE PREGNANCY OUTCOME	60029273UT NORTHWESTERN UNIVERSITY	R&D		31,713	

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COMPONENT UNITS						
UNIVERSITY OF UTAH						
93.242	LEPPERT SUBCONTRACT	496K952 UNIVERSITY OF WISCONSIN-MADISON	R&D		117,490	
93.242	EARLY BRAIN DEVELOPMENT IN TWINS	530748 UNIV OF NORTH CAROLINA AT CHAPEL	R&D		15,384	
93.242	Mental Health Research Grants	VARIOUS			225,708	
93.242	MIXED METHODS RESEARCH TO EVALUATE THE EFFICACY OF A COM	7248SC UNIVERSITY OF CALIFORNIA SAN FRA	R&D		29,989	
93.242	Mental Health Research Grants	VARIOUS	R&D		3,511,229	20,241
93.242	CREATING A COMPUTERIZED SELF-ADMINISTERED VERSION OF A C	201202 PSYCTECH LTD	R&D		-14	
93.242	COMMUNITY MOBILIZATION	7844SC UNIVERSITY OF CALIFORNIA SAN FRA	R&D		4,169	
93.243	Substance Abuse and Mental Health Services_Projects of Regional and National	VARIOUS			772,683	205,156
93.243	SAMHSA CHSH PROJECT EVALUATION	T123471 THE ROAD HOME			58,646	
93.243	MOUNTAIN WEST ATTC	UNR1240 UNIVERSITY OF NEVADA RENO			-1,628	
93.243	THE SAFETY NET PROGRAM FOR FAMILIES WITH YOUNG CHILDREN	PID10017058 THE CHILDREN'S CENTER			-2,332	
93.247	Advanced Nursing Education Grant Program	VARIOUS			592,089	
93.249	PUBLIC HEALTH TRAINING CENTERS GRANT PROGRAM	1920GNA287 UNIVERSITY OF CALIFORNIA LOS ANG			30,866	
93.249	PUBLIC HEALTH TRAINING CENTERS GRANT PROGRAM	1920GNA287 UNIVERSITY OF CALIFORNIA LOS ANG	R&D		1,731	
93.250	Geriatric Academic Career Awards	VARIOUS			177,421	
93.253	Poison Center Support and Enhancement Grant Program	VARIOUS			159,226	
93.262	Occupational Safety and Health Program	VARIOUS			1,467,200	6,879
93.262	A LONGITUDINAL ANALYSIS OF WORKPLACE CARPAL TUNNEL SYNDR	6276sc44487823991 UNIVERSITY OF CALIFORNIA SAN FRA	R&D		-277	
93.262	EFFECT OF IIPPS ON INJURIES	134PS CENTER FOR CONSTRUCTION RESEA	R&D		28,405	
93.262	Exposure-Response Relationship	143405506 UNIVERSITY OF WISCONSIN-MILWAUK	R&D		11,806	
93.262	A LONGITUDINAL ANALYSIS OF WORKPLACE CARPAL TUNNEL SYNDR	6276sc44487823991 UNIVERSITY OF CALIFORNIA SAN FRA	R&D		3,417	
93.262	DESIGN, EVALUATION & VALIDATION OF A NEXT-GENERATION INH	G45902 COLORADO STATE UNIVERSITY	R&D		120,777	
93.264	Nurse Faculty Loan Program (NFLP)	VARIOUS			136,055	
93.265	Comprehensive Geriatric Education Program(CGEP)	VARIOUS			249,201	5,894
93.266	Health Systems Strengthening and HIV/AIDS Prevention, Care and Treatment under the	VARIOUS	R&D		12,604	17,545

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CFDA	Name	Award/Contract Name of Pass-through Entity	R&D	ARRA	Expenditures	Provided to Subrecipients
COMPONENT UNITS						
UNIVERSITY OF UTAH						
93.270	Adult Viral Hepatitis Prevention and Control	VARIOUS			176,161	
93.273	AUTOMATING BEHAVIORAL CODING	752532 UNIVERSITY OF WASHINGTON	R&D		13,678	
93.273	TEEN ALCOHOL SCREENING IN THE PEDIATRIC EMERGENCY CARE A	70154751UT RHODE ISLAND HOSPITAL	R&D		39,843	
93.279	MODELS FOR INTEGRATING JUVENILE JUSTICE TREATMENT	43256 NATIONAL DEVELOPMENT & RESEARC			-17,798	
93.279	THERAPY FOR DISORDER TREATMENT	755530 UNIVERSITY OF WASHINGTON	R&D		22,423	
93.279	Drug Abuse and Addiction Research Programs	VARIOUS			762,673	
93.279	RIVASTIGMINE AND HUPERZINE AS POTENTIAL TREATMENTS FOR C	101248984 BAYLOR COLLEGE OF MEDICINE			-11,919	
93.279	ALPHA-CONOTOXIN MII: A SELECTIVE NICOTINIC RECEPTOR PROB	1031216 BARROW NEUROLOGICAL INSTITUTE	R&D		448	
93.279	Drug Abuse and Addiction Research Programs	VARIOUS	R&D		1,833,677	
93.279	PRENATAL COCAINE AND NEUROBEHAVIORAL FACTORS	551257 UNIV OF NORTH CAROLINA AT CHAPEL	R&D		62,066	
93.281	Mental Health Research Career/Scientist Development Awards	VARIOUS			161,628	
93.282	Mental Health National Research Service Awards for Research Training	VARIOUS			-12	
93.283	Centers for Disease Control and Prevention_Investigations and Technical	VARIOUS	R&D		337,184	5,211
93.283	BURT UCAN SUN WISE ZOO	132127 UTAH CANCER ACTION NETWORK			30	
93.283	Centers for Disease Control and Prevention_Investigations and Technical	VARIOUS			430,268	
93.283	TOBACCO TASK FORCE	HE12393 SALT LAKE VALLEY HEALTH DEPARTM			32,304	
93.286	NATIONAL ALLIANCE FOR MEDICAL IMAGE COMPUTING	106368WHIT BRIGHAM & WOMENS HOSPITAL	R&D		438	
93.286	NATIONAL ALLIANCE FOR MEDICAL IMAGE COMPUTING	106368GERIG BRIGHAM & WOMENS HOSPITAL	R&D		9,145	
93.286	NATIONAL ALLIANCE FOR MEDICAL IMAGE COMPUTING	106368GERIG BRIGHAM & WOMENS HOSPITAL	R&D		24,034	
93.286	NATIONAL ALLIANCE FOR MEDICAL IMAGE COMPUTING	106370AMEND1 BRIGHAM & WOMENS HOSPITAL	R&D		-9,487	
93.286	NATIONAL ALLIANCE FOR MEDICAL IMAGE COMPUTING	106368WHIT BRIGHAM & WOMENS HOSPITAL	R&D		16,610	
93.286	CONTINUED DEVELOPMENT AND MAINTENANCE OF ITK-SNAP 3D IMA	10031143557849 UNIVERSITY OF PENNSYLVANIA	R&D		88,286	
93.286	NATIONAL ALLIANCE FOR MEDICAL IMAGE COMPUTING	106368WHIT BRIGHAM & WOMENS HOSPITAL	R&D		12,219	
93.286	Discovery and Applied Research for Technological Innovations to Improve Human	VARIOUS	R&D		1,626,963	13,051
93.286	NATIONAL ALLIANCE FOR MEDICAL IMAGE COMPUTING	106368GERIG BRIGHAM & WOMENS HOSPITAL	R&D		153,769	

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COMPONENT UNITS						
UNIVERSITY OF UTAH						
93.286	NATIONAL ALLIANCE FOR MEDICAL IMAGE COMPUTING	106368GERIG BRIGHAM & WOMENS HOSPITAL	R&D		-3,222	
93.286	NATIONAL ALLIANCE FOR MEDICAL IMAGE COMPUTING	106370AMEND1 BRIGHAM & WOMENS HOSPITAL	R&D		146,467	
93.286	NATIONAL ALLIANCE FOR MEDICAL IMAGE COMPUTING	106368WHIT BRIGHAM & WOMENS HOSPITAL	R&D		170,607	
93.286	Discovery and Applied Research for Technological Innovations to Improve Human	VARIOUS			44,777	
93.286	PREDICTING CELL DEFORMATION FROM BODY LEVEL MECHANICAL L	4639216 CLEVELAND CLINIC FOUNDATION	R&D		4,069	
93.290	National Community Centers of Excellence in Women's Health	VARIOUS			307,153	86,237
93.307	Minority Health and Health Disparities Research	VARIOUS			232,153	14,658
93.310	ENHANCER THERAPY	S9000094 UNIVERSITY OF CALIFORNIA SAN DIEG	R&D		136,357	
93.310	Trans-NIH Research Support	VARIOUS	R&D		2,148,188	
93.310	Trans-NIH Research Support	VARIOUS			330,091	93,952
93.310	ENHANCER THERAPY	S9000094 UNIVERSITY OF CALIFORNIA SAN DIEG	R&D		37,372	
93.342	Health Professions Student Loans, Including Primary Care Loans/Loans for Disadvantaged	VARIOUS			1,139,550	
93.350	National Center for Advancing Translational Sciences	VARIOUS	R&D		2,848,671	24,673
93.350	BONE LOSS PREVENTION	10023596 NANOMEDIC INC	R&D		12,570	
93.350	National Center for Advancing Translational Sciences	VARIOUS			251,232	3,592
93.351	Research Infrastructure Programs	VARIOUS	R&D		1,014,128	
93.361	Nursing Research	VARIOUS			165,345	
93.364	Nursing Student Loans	VARIOUS			28,296	
93.389	THE FEASIBILITY OF UTILIZING ADMINISTRATIVE OUTCOME MONI	728865 UNIVERSITY OF WASHINGTON	R&D		-341	
93.389	REAL-TIME CONTROL SYSTEMS FOR BIOLOGICAL EXPERIMENTS	0804048611111925 CORNELL UNIVERSITY	R&D		-30,211	
93.389	RESOURCE FOR MRI OF NEURODEGENERATIVE DISORDERS	1441005 NORTHERN CALIFORNIA INST RESH &	R&D		109,942	
93.389	National Center for Research Resources	VARIOUS	R&D		1,248,941	6,653
93.389	National Center for Research Resources	VARIOUS			399,654	3,592
93.393	DETECTION OF COLORECTAL CANCER	0000759912 FRED HUTCHINSON CANCER RESEAR	R&D		34,941	
93.393	DISCOVERY, BIOLOGY AND RISK OF INHERITED VARIANTS IN BRE	23570114080 HARVARD SCHOOL OF PUBLIC HEALT	R&D		52,564	

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CFDA	Name	Award/Contract Name of Pass-through Entity	R&D	ARRA	Expenditures	Provided to Subrecipients
COMPONENT UNITS						
UNIVERSITY OF UTAH						
93.393	MOLECULAR PROFILES AND LIFESTYLE FACTORS IN BREAST CANCE	115-9383-01M2 KAISER PERMANENTE	R&D		13,432	
93.393	GENES, ENVIRONMENT AND BREAST CANCER RISK: THE 15 YEAR F	5ACCT530177P0G02453 COLUMBIA UNIVERSITY	R&D		-461	
93.393	GENETIC RISK MARKERS FOR SMOKING PROGRESSION	2009026710200 UNIVERSITY OF ILLINOIS AT CHICAGO	R&D		448,181	
93.393	BRCA2 MISSENSE MUTATIONS	63283506 MAYO CLINIC ROCHESTER	R&D		69,685	
93.393	GENOMEWIDE STUDY ON NONSYNONYMOUS SNPS AND COLON	0000717789 FRED HUTCHINSON CANCER RESEAR	R&D		1,803	
93.393	ICPCG	63291580 MAYO CLINIC ROCHESTER	R&D		73,243	
93.393	DISCOVERY, BIOLOGY AND RISK OF INHERITED VARIANTS IN BRE	23570114080 HARVARD SCHOOL OF PUBLIC HEALT	R&D		12,976	
93.393	BRCA2 MISSENSE MUTATIONS AND BREAST CANCER	5R01CA116167 MAYO CLINIC ROCHESTER	R&D		21,449	
93.393	Cancer Cause and Prevention Research	VARIOUS	R&D		11,241,133	800,078
93.393	CLINICAL INFORMATION EXTRACTIO	10033791 CLINACUITY INC	R&D		71,964	
93.393	LEGACY: A COHORT OF YOUTH IN FAMILIES FROM THE BREAST CA	VARIOUS FOX CHASE CANCER CENTER	R&D		110,312	
93.393	BREAST CANCER FAMILY COHORT	1UM1CA16492001A1UT CANCER PREVENTION INST OF CALIFO	R&D		93,889	17,538
93.393	BREAST CANCER FAMILY COHORT	1UM1CA16492001A1UT CANCER PREVENTION INST OF CALIFO	R&D		152,554	
93.393	Cancer Cause and Prevention Research	VARIOUS			213,699	
93.393	GENES, ENVIRONMENT AND BREAST CANCER RISK: THE 15 YEAR F	5ACCT530177P0G02453 COLUMBIA UNIVERSITY	R&D		-2,474	
93.393	CHRONIC LYMPHOCYTIC LEUKEMIA	63241846 MAYO CLINIC ROCHESTER	R&D		24,484	
93.393	GENES, ENVIRONMENT AND BREAST CANCER RISK: THE 15 YEAR F	5ACCT530177P0G02453 COLUMBIA UNIVERSITY	R&D		14,021	
93.393	LEGACY: A COHORT OF YOUTH IN FAMILIES FROM THE BREAST CA	VARIOUS FOX CHASE CANCER CENTER	R&D		181,555	
93.393	MODELING BREAST CANCER	752667 UNIVERSITY OF WASHINGTON	R&D		22,447	
93.393	PROSTAGLANDIN SYNTHESIS, GENETICS, & COLORECTAL CANCER.	0000686892 FRED HUTCHINSON CANCER RESEAR	R&D		-203	
93.393	GENES, ENVIRONMENT AND BREAST CANCER RISK: THE 15 YEAR F	5ACCT530177P0G02453 COLUMBIA UNIVERSITY	R&D		98,406	
93.393	DETECTION OF COLORECTAL CANCER	0000759912 FRED HUTCHINSON CANCER RESEAR	R&D		6,928	
93.394	FOX CHASE SUBCONTRACT	SQ1417795 FOX CHASE CANCER CENTER	R&D		21,968	
93.394	CLONALLY EXPANDED MUTATIONS	742697 UNIVERSITY OF WASHINGTON	R&D		14,111	
93.394	CHARACTERIZATION OF FLUORESCEIN STABILITY AND CELLULAR D	10022455 VESTAN INC	R&D		17,569	

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UNIVERSITY OF UTAH						
93.394	DESIGN AND OPTIMIZATION OF DEDICATED COMPUTED TOMOGRAPHY	6121965RFS900263 UNIVERSITY OF MASSACHUSETTS	R&D		2,228	
93.394	Cancer Detection and Diagnosis Research	VARIOUS	R&D		1,706,059	
93.395	CCOP: PER CASE REIMBURSMENT	FP00013744SUB7001 CHILDRENS HOSPITAL PHILADELPHIA	R&D		13,042	
93.395	Work Load Intensity	FP00013013SUB45901 CHILDRENS HOSPITAL PHILADELPHIA	R&D		44,925	
93.395	NSABP MEMBER - UTA-01 NATIONAL SURGICAL ADJUVANT BREAST	TFED37295 NATL SURGCL ADJUVANT BREAST & B			23,806	
93.395	MECHANISMS OF CHRONIC MYELOID LEUKEMIA PROGENITOR CELL S	2986798015413 MD ANDERSON CANCER CENTER	R&D		258,244	
93.395	MECHANISMS OF CHRONIC MYELOID LEUKEMIA PROGENITOR CELL S	2986798015413 MD ANDERSON CANCER CENTER	R&D		-9,445	
93.395	MECHANISMS OF CHRONIC MYELOID LEUKEMIA PROGENITOR CELL S	2986798015413 MD ANDERSON CANCER CENTER	R&D		2,146	
93.395	SOUTHWEST ONCOLOY GROUP (SWOG) - MOLECULAR IMAGING	F018920 SOUTHWEST ONCOLOGY GROUP			95,511	
93.395	MYELOPROLIFERATIVE DISORDERS RESEARCH CONSORTIUM (MPD)-P	025474664609 MOUNT SINAI SCHOOL OF MEDICINE	R&D		-4,059	
93.395	NIH COG CHAIR GRANT	FP00013013SUB28201 CHILDRENS HOSPITAL PHILADELPHIA	R&D		7,375	
93.395	COG MASTER SUBAWARD AGREEMENT FOR NON-INDUSTRY FUNDING S	FP00013013SUB6701 CHILDRENS HOSPITAL PHILADELPHIA	R&D		151,611	
93.395	A PHASE III MULTICENTER RANDOMIZED TRIAL OF SENTINAL LYM	CA29605 JOHN WYNE CNCR INST@ST JHN'S HL			44,957	
93.395	Cancer Treatment Research	VARIOUS	R&D		3,501,418	152,044
93.395	MPD RESEARCH CONSORTIUM/PROJECT 6	025473764605 MOUNT SINAI SCHOOL OF MEDICINE	R&D		44,888	
93.395	MYELOPROLIFERATIVE DISORDERS RESEARCH CONSORTIUM (MPD)-P	025474664609 MOUNT SINAI SCHOOL OF MEDICINE	R&D		367,818	
93.396	MECHANISMS OF HYALURONAN SIGNALING AND TURNOVER IN PROST	2462300153006 UNIVERSITY OF NEBRASKA MEDICAL C	R&D		13,146	
93.396	Cancer Biology Research	VARIOUS	R&D		1,587,363	345,174
93.396	PATHOGENESIS AND PROGRESSION OF PROSTATE CANCER	H50997 UNIVERSITY OF SOUTHERN CALIFORN	R&D		6,352	
93.397	Cancer Centers Support Grants	VARIOUS	R&D		1,360,021	
93.397	PREDICTION OF CHEMORADIATION RESPONSE IN GLIOBLASTOMA TO	3325698115636 UNIVERSITY OF TEXAS AT HOUSTON	R&D		23,088	
93.397	MAYO - SPORE	63324392 MAYO CLINIC ROCHESTER	R&D		18,310	
93.397	SARC SARCOMA SPORE	142 SARCOMA ALLIANCE FOR RSCH THRO	R&D		252,602	
93.397	SARC Sarcoma SPORE	DRP1 DRP2 SARCOMA ALLIANCE FOR RSCH THRO	R&D		44,116	
93.397	MAYO CLINIC BREAST CANCER SPORE	2P50CA11620106A1 MAYO CLINIC ROCHESTER	R&D		15,166	

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COMPONENT UNITS						
UNIVERSITY OF UTAH						
93.397	SARC Sarcoma SPORE	DRP1 DRP2 SARCOMA ALLIANCE FOR RSCH THRO	R&D		2,038	
93.398	Cancer Research Manpower	VARIOUS			247,349	
93.399	Cancer Control	VARIOUS	R&D		642,967	238,092
93.418	IMPLEMENTATION OF PECARN TRAUMATIC BRAIN INJURY PREDICTI	9GG005663 COLUMBIA UNIVERSITY	R&D		48,264	
93.513	Affordable Care Act (ACA) Advanced Nursing Education Expansion Initiative	VARIOUS			285,120	
93.514	Affordable Care Act (ACA) Expansion of Physician Assistant Training Program	VARIOUS			176,000	
93.564	NON-CONVENTIONAL SEARCH AND IDENTIFICATION OF DELINQUENT	R01480 FLORIDA STATE UNIVERSITY	R&D		14,290	
93.701	CHILDHOOD ARTHRITIS & RES ALLIANCE NETWORK (CARRANET): A	165191 SITE 558 DUKE CLINICAL RESEARCH INSTITUTE	R&D	ARRA	9,818	
93.701	ARRA- Trans-NIH Recovery Act Research Support	VARIOUS		ARRA	191,485	19,218
93.701	ARRA- Trans-NIH Recovery Act Research Support	VARIOUS	R&D	ARRA	546,487	52,096
93.701	USING A BLOOD TEST AND A CLINICAL DECISION RULE TO IDENT	0008749 University of Pittsburgh	R&D		23,905	
93.701	ARRA BIOLOGY OF IMATINIB-RESISTANT MUTANTS OF BCR-ABL	9001291002UTAH OREGON HEALTH & SCIENCE UNIVERS	R&D	ARRA	-9,552	
93.701	A PROSPECTIVE NATURAL HISTORY STUDY OF DIAGNOSIS, TREATM	5927-1011 NATIONAL CHILDHOOD CANCER FOUN	R&D		-15,834	
93.701	USING A BLOOD TEST AND A CLINICAL DECISION RULE TO IDENT	0008749 University of Pittsburgh	R&D		-9,357	
93.701	PROTOCOLIZED CARE FOR EARLY SEPTIC SHOCK (PROCESS)	9004641116858-1 UNIVERSITY OF PITTSBURGH	R&D	ARRA	2,637	
93.701	(ARRA) THE ROLE OF RETROTRANSPOSONS IN AUTISM	2001152586 JOHNS HOPKINS UNIVERSITY	R&D	ARRA	2,211	
93.715	ARRA- Recovery Act Comparative Effectiveness Research - AHRQ	VARIOUS	R&D	ARRA	379,161	
93.715	RANDOMIZED CONTROLLED TRIAL OF ULTRASOUND VERSUS CAT SCA	6974SC UNIVERSITY OF CALIFORNIA SAN FRA	R&D		42,584	
93.715	COMPARATIVE EFFECTIVENESS ANALYSIS OF SURGERY AND RADIAT	VUMC38277 VANDERBILT UNIVERSITY	R&D	ARRA	48,999	
93.726	BUNDLING EFFECTIVE RESIDENT HANDOFF PRACTICES TO IMPROVE	77543 CHILDRENS HOSPITAL BOSTON	R&D		25,329	
93.727	BEACON COMMUNITY STRATEGIES	F024012 HEALTHINSIGHT			199,900	
93.727	EPOLST - BEACON	F024013 HEALTHINSIGHT		ARRA	28,957	
93.736	Prevention Public Health Fund 2012: Viral Hepatitis Prevention	VARIOUS			72,490	
93.837	CAROTID ARTERY	1776 NORTHERN CALIFORNIA INST RESH &	R&D		81,174	
93.837	HEART FAILURE CLINICAL RES. NETWORK-PHOSPHODIESTERASE-5	135872 DUKE CLINICAL RESEARCH INSTITUTE	R&D		-1,739	

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COMPONENT UNITS						
UNIVERSITY OF UTAH						
93.837	CVDC GENOMIC DATA SHARING HUB	U1-HL098188/sharing hub CVDC NEW ENGLAND RESEARCH INSTITUTE	R&D		190,522	
93.837	READMISSION	179502 NORTHERN CALIFORNIA INST RESH &	R&D		1,341	
93.837	FUNCTIONAL ASSOCIATION STUDY FOR LVH USING IPS-DERIVED C	1U01HL10743701 MEDICAL COLLEGE OF WISCONSIN	R&D		132,968	
93.837	ZEBRAFISH MODEL ORGANISM CORE FOR THE CARDIOVACULAR DEVE	VARIOUS NEW ENGLAND RESEARCH INSTITUTE	R&D		174,594	
93.837	PHN STUDY CHAIR-TEAM 4 GROWTH-LAMBERT	VARIOUS NEW ENGLAND RESEARCH INC	R&D		3,526	
93.837	CVDC GENOMIC DATA SHARING HUB	U1-HL098188/sharing hub CVDC NEW ENGLAND RESEARCH INSTITUTE	R&D		-753	
93.837	HEART FAILURE CLINICAL RES. NETWORK-PHOSPHODIESTERASE-5	135872 DUKE CLINICAL RESEARCH INSTITUTE	R&D		-400	
93.837	RENAL OPTIMZATION STRATEGIES EVALUATION IN ACUTE HEART F	177494 DUKE CLINICAL RESEARCH INSTITUTE	R&D		47,219	
93.837	ENDOTHELIN CONTROL OF RENAL HEMODYNAMIC AND EXCRETORY FU	240393 GEORGIA REGENTS UNIVERSITY	R&D		165,096	
93.837	Striatin, Aldo & Hypertension	109543 BRIGHAM & WOMENS HOSPITAL	R&D		118,057	
93.837	IMPACT OF HYPOTHERMIA ON MIDAZOLAM AND MORPHINE PHARMACO	3209530102 CHILDRENS HOSPITAL PHILADELPHIA	R&D		4,184	
93.837	ZEBRAFISH MODEL ORGANISM CORE FOR THE CARDIOVACULAR DEVE	VARIOUS NEW ENGLAND RESEARCH INSTITUTE	R&D		70,432	
93.837	PHN ECHO Z-SCORE FP PROJECT	VARIOUS NEW ENGLAND RESEARCH INSTITUTE	R&D		12,251	
93.837	NOVEL METHODS FOR THE CONDUCT OF CLINICAL TRIALS	559908 UNIVERSITY OF PENNSYLVANIA	R&D		9,554	
93.837	REST/STRESS CARDIAC PET	222499 MASSACHUSETTS GENERAL HOSPITA	R&D		5,656	
93.837	STUDY CHAIR ACEI IN MR	HL068270 NEW ENGLAND RESEARCH INSTITUTE	R&D		-768	
93.837	FLECAINIDE STUDY	VUMC40921 VANDERBILT UNIVERSITY	R&D		1,148	
93.837	AN EVALUATION OF NOVEL DOMAINS	179501 NORTHERN CALIFORNIA INST RESH &	R&D		13,899	
93.837	READMISSION	179502 NORTHERN CALIFORNIA INST RESH &	R&D		54,872	
93.837	PEDIATRIC HEART NETWORK STUDY AND PPC CHAIRS	UI0HL068270 NEW ENGLAND RESEARCH INSTITUTE	R&D		4,608	
93.837	IMPACT OF HYPOTHERMIA ON MIDAZOLAM AND MORPHINE PHARMACO	3209530102 CHILDRENS HOSPITAL PHILADELPHIA	R&D		-548	
93.837	BIOMARKERS IN CARDIOMYOPATHY	66971W UNIVERSITY OF MIAMI	R&D		5,652	
93.837	PHN SCHOLARS AWARD-MENON	VARIOUS NEW ENGLAND RESEARCH INC	R&D		31,716	4,307
93.837	A COLLABORATIVE MODEL TO IMPROVE BP CONTROL AND MINIMIZE	W000250499 UNIVERSITY OF IOWA	R&D		1,006	
93.837	ENDOTHELIN CONTROL OF RENAL HEMODYNAMIC AND EXCRETORY FU	240393 GEORGIA REGENTS UNIVERSITY	R&D		56,711	

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COMPONENT UNITS						
UNIVERSITY OF UTAH						
93.837	Cardiovascular Diseases Research	VARIOUS	R&D		14,080,713	1,264,871
93.837	RELIABLE EVALUATION OF DYSPNEA IN THE HEART FAILURE NETW	177494 DUKE CLINICAL RESEARCH INSTITUTE	R&D		3,859	
93.837	PITCH-HF	VARIOUS NEW ENGLAND RESEARCH INSTITUTE	R&D		4,046	
93.837	TEAM 4 GROWTH-FIXED PRICE	VARIOUS NEW ENGLAND RESEARCH INC	R&D		3,767	
93.837	IMPACT OF HYPOTHERMIA ON MIDAZOLAM AND MORPHINE PHARMACO	3209530102 CHILDRENS HOSPITAL PHILADELPHIA	R&D		21,820	
93.837	PEDIATRIC HEART NETWORK STUDY AND PPC CHAIRS	UI0HL068270 NEW ENGLAND RESEARCH INSTITUTE	R&D		14,169	
93.837	CALCIUM SIGNALING, METABOLISM, AND EC COUPLING IN HEART	P00000813774 CEDARS SINAI MEDICAL CENTER	R&D		80,059	
93.837	VASCULAR INFLAMMATION IN PSORI	558497P02867761 UNIVERSITY OF PENNSYLVANIA	R&D		6,144	
93.837	Cardiovascular Diseases Research	VARIOUS			997,711	
93.837	PEDIATRIC HEART NETWORK STUDY AND PPC CHAIRS	UI0HL068270 NEW ENGLAND RESEARCH INSTITUTE	R&D		7,323	
93.837	ENDOTHELIN CONTROL OF RENAL HEMODYNAMIC AND EXCRETORY FU	240393 GEORGIA REGENTS UNIVERSITY	R&D		8,453	
93.837	PHN STUDY CHAIR ECG PROTOCOL	VARIOUS NEW ENGLAND RESEARCH INC	R&D		23,633	
93.837	SOCIAL VIGILANCE AND THEROSCLEROTIC RISK	GF26512 UNIVERSITY OF NORTH TEXAS	R&D		63,242	
93.837	GENO/PHENOTYPE CARDIOMYOPATHY	6692ST/660204 UNIVERSITY OF MIAMI	R&D		3,500	
93.837	GENO/PHENOTYPE CARDIOMYOPATHY	6692ST/660204 UNIVERSITY OF MIAMI	R&D		-603	
93.837	FUNCTIONAL ASSOCIATION STUDY FOR LVH USING IPS-DERIVED C	1U01HL10743701 MEDICAL COLLEGE OF WISCONSIN	R&D		-10,383	
93.837	NOVEL ALGORITHM FOR IMPROVED CONTRAST-ENHANCED CARDIAC M	W000358462 UNIVERSITY OF IOWA	R&D		2,183	
93.837	AN EVALUATION OF NOVEL DOMAINS	179501 NORTHERN CALIFORNIA INST RESH &	R&D		1,044	
93.837	THERAPEUTIC HYPOTHERMIA AFTER PEDIATRIC CARDIAC ARREST T	3001212819 UNIVERSITY OF MICHIGAN			-3,891	
93.837	ELECTROPHYS EFFECTS OF NEURAL	1553GQD960 UNIVERSITY OF CALIFORNIA LOS ANG	R&D		18,674	
93.837	PHN SCHOLARS AWARD-PINTO	VARIOUS NEW ENGLAND RESEARCH INSTITUTE	R&D		46,057	2,327
93.837	BIOMARKERS IN CARDIOMYOPATHY	66971W UNIVERSITY OF MIAMI	R&D		3,547	
93.837	THERAPEUTIC HYPOTHERMIA AFTER PEDIATRIC CARDIAC ARREST T	3001212819 UNIVERSITY OF MICHIGAN			30,851	
93.837	PHN STUDY CHAIR-TEAM 4 GROWTH-LAMBERT	VARIOUS NEW ENGLAND RESEARCH INC	R&D		24,659	
93.837	GENO/PHENOTYPE CARDIOMYOPATHY	6692ST/660204 UNIVERSITY OF MIAMI	R&D		17,716	

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, 2014

CFDA	Name	Award/Contract Name of Pass-through Entity	R&D	ARRA	Expenditures	Provided to Subrecipients
COMPONENT UNITS						
UNIVERSITY OF UTAH						
93.837	BIOMARKERS IN CARDIOMYOPATHY	66971W UNIVERSITY OF MIAMI	R&D		2,405	
93.837	CVDC GENOMIC DATA SHARING HUB	U1-HL098188/sharing hub CVDC NEW ENGLAND RESEARCH INSTITUTE	R&D		78,863	
93.837	PHN STUDY CHAIR, ECHO Z-SCORE PROJECT: 7.5% (PROTOCOL F	VARIOUS NEW ENGLAND RESEARCH INSTITUTE	R&D		21,647	
93.837	PHN COLLAB. LEARNING PROJECT	VARIOUS NEW ENGLAND RESEARCH INC			4,946	2,478
93.837	PEDIATRIC HEART NETWORK STUDY AND PPC CHAIRS	UI0HL068270 NEW ENGLAND RESEARCH INSTITUTE	R&D		42,450	
93.837	A COLLABORATIVE MODEL TO IMPROVE BP CONTROL AND MINIMIZE	W000250499 UNIVERSITY OF IOWA	R&D		6,653	
93.838	MFMU STUDY PROTOCOLS	VARIOUS GEORGE WASHINGTON UNIVERSITY	R&D		46,367	
93.838	MFMU STUDY PROTOCOLS	VARIOUS GEORGE WASHINGTON UNIVERSITY	R&D		34,811	
93.838	LUNG GLYCOCALYX MEDIATES PRESSURE-INDUCED PERMEABILITY	201202813 UNIVERSITY OF ILLINOIS AT CHICAGO	R&D		-1,693	
93.838	MYCOPHENOLATE VS. ORAL CYCLOPHOSPHAMIDE IN SCLERODERMA I	1460GNA245 UNIVERSITY OF CALIFORNIA LOS ANG	R&D		-93	
93.838	MFMU STUDY PROTOCOLS	VARIOUS GEORGE WASHINGTON UNIVERSITY	R&D		277,002	209,574
93.838	Lung Diseases Research	VARIOUS	R&D		644,778	
93.838	MYCOPHENOLATE VS. ORAL CYCLOPHOSPHAMIDE IN SCLERODERMA I	1460GNA245 UNIVERSITY OF CALIFORNIA LOS ANG	R&D		431	
93.838	SKELETAL MUSCLE DYSFUNCTION IN COPD: THE ROLE OF OXIDATI	10294118 UNIVERSITY OF CALIFORNIA SAN DIEG	R&D		299,369	
93.838	MFMU STUDY PROTOCOLS	VARIOUS GEORGE WASHINGTON UNIVERSITY	R&D		21,752	
93.838	Lung Diseases Research	VARIOUS			322,078	
93.838	MFMU STUDY PROTOCOLS	VARIOUS GEORGE WASHINGTON UNIVERSITY	R&D		57,854	
93.838	PHASE II TRIAL OF SILDENAFIL IN NEWBORNS WITH PERSISTENT	FY11102005 UNIVERSITY OF COLORADO AT DENVE	R&D		-6,762	
93.838	(PANTHER-IPF) PREDNISONE, AZATHIOPRINE, N-ACETYLCYSTEINE	00003745 DUKE UNIVERSITY			-17,562	
93.838	ACE-IPF: ANTICOAGULANT EFFECTIVENESS IN IDIOPATHIC PULMO	00003745 DUKE CLINICAL RESEARCH INSTITUTE			14,741	
93.838	MYCOPHENOLATE VS. ORAL CYCLOPHOSPHAMIDE IN SCLERODERMA I	1460GNA245 UNIVERSITY OF CALIFORNIA LOS ANG	R&D		198	
93.838	MFMU STUDY PROTOCOLS	VARIOUS GEORGE WASHINGTON UNIVERSITY	R&D		18,905	
93.838	MYCOPHENOLATE VS. ORAL CYCLOPHOSPHAMIDE IN SCLERODERMA I	1460GNA245 UNIVERSITY OF CALIFORNIA LOS ANG	R&D		17,182	
93.838	MFMU STUDY PROTOCOLS	VARIOUS GEORGE WASHINGTON UNIVERSITY	R&D		46,131	
93.839	Blood Diseases and Resources Research	VARIOUS	R&D		571,630	534,034

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State of Utah
Schedule of Expenditures of Federal Awards By State Agency
For the Year Ended June 30, 2014

CFDA	Name	Award/Contract Name of Pass-through Entity	R&D	ARRA	Expenditures	Provided to Subrecipients
COMPONENT UNITS						
UNIVERSITY OF UTAH						
93.839	QUALITY OF LIFE AFTER TREATMENT WITH MAGNESIUM FOR ACUTE	1R01HL10342701A1 MEDICAL COLLEGE OF WISCONSIN	R&D		18,967	
93.839	A MULTI-CENTER, RANDOMIZED, DOUBLE BLIND, PHASE III TRIA	RIDER0802 NATIONAL CHILDHOOD CANCER FOUN	R&D		-450	
93.839	THE CHEMISTRY AND BIOLOGY OF HEPARAN SULFATE	PT105889SC102422 VIRGINIA COMMONWEALTH UNIVERSIT	R&D		749,395	
93.839	MULTI-CENTER OPEN LABEL RANDOMIZED TRIAL COMPARING SINGL	RIDER0501 NATIONAL CHILDHOOD CANCER FOUN	R&D		335	
93.839	QUALITY OF LIFE AFTER TREATMENT WITH MAGNESIUM FOR ACUTE	1R01HL10342701A1 MEDICAL COLLEGE OF WISCONSIN	R&D		11,186	
93.839	THE CHEMISTRY AND BIOLOGY OF HEPARAN SULFATE	PT105889SC102422 VIRGINIA COMMONWEALTH UNIVERSIT	R&D		52,403	
93.839	BMT CTN 0801: A PHASE II/III RANDOMIZED, MULTICENTER TRI	0801 NATIONAL MARROW DONOR PROGRA	R&D		1,250	
93.839	ACUTE VENOUS THROMBOSIS: THROMBUS REMOVAL WITH ADJUNCTIV	WU10212 WASHINGTON UNIVERSITY IN ST LOUI			155	
93.839	NMDP BMT-CTN 1202	U10HL069294 CHILDRENS HOSPITAL PHILADELPHIA	R&D		3,119	
93.839	RDSAFE (ADULT): A MULTICENTER STUDY OF HEMATOPOIETIC ST	577PRDSAFE NATIONAL MARROW DONOR PROGRA			1,128	
93.839	THE CHEMISTRY AND BIOLOGY OF HEPARAN SULFATE	PT105889SC102422 VIRGINIA COMMONWEALTH UNIVERSIT	R&D		32,029	
93.839	GENETICS INFORMATICS TRIAL (GIFT) OF WARFARIN TO PREVENT	WU12126WU13261 WASHINGTON UNIVERSITY IN ST LOUI	R&D		29,748	
93.846	PREDICTORS OF PREGNANCY OUTCOME IN SLE AND APS	VARIOUS HOSPITAL FOR SPECIAL SURGERY	R&D		6,051	
93.846	PREDICTORS OF PREGNANCY OUTCOME IN SLE AND APS	VARIOUS HOSPITAL FOR SPECIAL SURGERY	R&D		-1,338	
93.846	GOUT TREATMENT SAFETY	000422109001SP004 UNIVERSITY OF ALABAMA AT BIRMING	R&D		9,026	
93.846	PREDICTORS OF PREGNANCY OUTCOME IN SLE AND APS	VARIOUS HOSPITAL FOR SPECIAL SURGERY	R&D		24,783	
93.846	PROMIS	560224 UNIVERSITY OF PENNSYLVANIA	R&D		7,281	
93.846	SEGMENTAL CHROMOSOME SHARING IN AFFECTED RELATIVES WITH	S741370 EMORY UNIVERSITY	R&D		103,761	
93.846	VASCULITIS CLINICAL RESEARCH	560004 UNIVERSITY OF PENNSYLVANIA	R&D		56,162	
93.846	Arthritis, Musculoskeletal and Skin Diseases Research	VARIOUS			8,512	
93.846	Arthritis, Musculoskeletal and Skin Diseases Research	VARIOUS	R&D		1,630,141	152,073
93.846	ENHANCING THE CARRA REGISTRY:INTEGRATION AND	WBSE2039510 DUKE UNIVERSITY	R&D		21,266	
93.846	GOUT TREATMENT SAFETY	000422109001SP004 UNIVERSITY OF ALABAMA AT BIRMING	R&D		23,809	
93.846	ENHANCE DURABILITY IN PROSTHETIC KNEE DEVICES	10028600 MOUND LASER AND PHOTONICS CENT	R&D		34,282	
93.847	PILOT & FEASIBILITY PROGRAM	WU13237PO2917459W WASHINGTON UNIVERSITY IN ST LOUI	R&D		60,325	

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CFDA	Name	Award/Contract Name of Pass-through Entity	R&D	ARRA	Expenditures	Provided to Subrecipients
COMPONENT UNITS						
UNIVERSITY OF UTAH						
93.847	HPA AXIS DYSREGULATION IN IBS	1556GQB730 UNIVERSITY OF CALIFORNIA LOS ANG	R&D		9,219	
93.847	SUBCONTRACT TO THE NEW ENGLAND RESEARCH INSTITUTE FOR TH	VARIOUS NEW ENGLAND RESEARCH INSTITUTE	R&D		36,544	
93.847	PILOT & FEASIBILITY PROGRAM	WU13237PO2917459W WASHINGTON UNIVERSITY IN ST LOUI	R&D		32,063	
93.847	PILOT & FEASIBILITY PROGRAM	WU13237PO2917459W WASHINGTON UNIVERSITY IN ST LOUI	R&D		11,782	
93.847	Diabetes, Digestive, and Kidney Diseases Extramural Research	VARIOUS	R&D		10,314,591	1,195,143
93.847	RACIAL DISPARITY IN QUALITY OF CLINICAL CARE IN END STAG	GC12032137564 UNIVERSITY OF VIRGINIA	R&D		42,664	
93.847	TYPE 1 DIABETES AND DEPRESSION: ROLE OF BRAIN GLUTAMATE	01023452DK084202 BETH ISRAEL DEACONESS MEDICAL C	R&D		25,714	
93.847	ESTIMATING GFR FROM A PANEL OF ENDOGENOUS FILTRATION MAR	5007389SERV TUFTS UNIVERSITY	R&D		10,550	
93.847	TYPE 1 DIABETES AND DEPRESSION: ROLE OF BRAIN GLUTAMATE	01023452DK084202 BETH ISRAEL DEACONESS MEDICAL C	R&D		3,665	
93.847	SUBCONTRACT TO THE NEW ENGLAND RESEARCH INSTITUTE FOR TH	VARIOUS NEW ENGLAND RESEARCH INSTITUTE	R&D		-2,160	
93.847	VITAMIN D AND CLINICAL OUTCOMES IN CHRONIC HEMODIALYSIS	FY10269001 UNIVERSITY OF COLORADO AT DENVE	R&D		39,023	
93.847	PORPHYRIA RARE DISEASE CLINICAL RESEARCH CONSORTIUM (RDC	025538334609 MOUNT SINAI SCHOOL OF MEDICINE	R&D		99	
93.847	PORPHYRIA RARE DISEASE CLINICAL RESEARCH CONSORTIUM (RDC	025538334609 MOUNT SINAI SCHOOL OF MEDICINE	R&D		107,869	
93.847	NEWBORN SCREENING, MALNUTRITION AND LUNG DISEASE IN CHIL	368K056 UNIVERSITY OF WISCONSIN-MADISON	R&D		10,172	
93.847	Diabetes, Digestive, and Kidney Diseases Extramural Research	VARIOUS			631,166	
93.847	PORPHYRIA RARE DISEASE CLINICAL RESEARCH CONSORTIUM (RDC	025538334609 MOUNT SINAI SCHOOL OF MEDICINE	R&D		30,647	
93.847	VANDERBILT O'BRIEN MOUSE KIDNEY PHYSIOLOGY AND DISEASE C	VUMC35049 VANDERBILT UNIVERSITY	R&D		-322	
93.847	RANDOMIZED, DOUBLE BLIND, PROSPECTIVE TRIAL INVESTIGATIN	531725 UNIV OF NORTH CAROLINA AT CHAPEL	R&D		1,346	
93.847	PROJECT STUDY U01 SUBAWARD	1217929627 CONNECTICUT CHILDRENS MEDICAL C	R&D		33	
93.847	PILOT & FEASIBILITY PROGRAM	WU13237PO2917459W WASHINGTON UNIVERSITY IN ST LOUI	R&D		29,291	
93.847	ESTIMATING GFR FROM A PANEL OF ENDOGENOUS FILTRATION MAR	5007389SERV TUFTS UNIVERSITY	R&D		2,697	
93.847	RANDOMIZED TRIAL OF VIT D	750855 UNIVERSITY OF WASHINGTON	R&D		14,678	
93.847	RANDOMIZED, DOUBLE BLIND, PROSPECTIVE TRIAL INVESTIGATIN	531725 UNIV OF NORTH CAROLINA AT CHAPEL	R&D		20,762	
93.847	NEWBORN SCREENING, MALNUTRITION AND LUNG DISEASE IN CHIL	368K056 UNIVERSITY OF WISCONSIN-MADISON	R&D		17,389	
93.847	ALPORT-FEASIBILITY STUDY	N002355404 UNIVERSITY OF MINNESOTA	R&D		15,113	

CFDA	Name	Award/Contract Name of Pass-through Entity	R&D	ARRA	Expenditures	Provided to Subrecipients
COMPONENT UNITS						
UNIVERSITY OF UTAH						
93.847	PRAGMATIC HEMODIALYSIS TRIALS	562528 UNIVERSITY OF PENNSYLVANIA	R&D		15,158	
93.847	RANDOMIZED TRIAL OF VIT D	750855 UNIVERSITY OF WASHINGTON	R&D		8,004	
93.847	COMP-ANG1 FOR DR	5P30DK020579 WASHINGTON UNIVERSITY IN ST LOUI	R&D		-20	
93.847	Dialysis Modalities	746901 UNIVERSITY OF WASHINGTON	R&D		8,316	
93.847	HPA AXIS DYSREGULATION IN IBS	1556GQB730 UNIVERSITY OF CALIFORNIA LOS ANG	R&D		1,805	
93.847	MIND THE KIDNEYS	6012001551126A STANFORD UNIVERSITY	R&D		13,468	
93.847	MAPPING T2DM GENES IN GENNID FAMILIES	WFUHS11671 WAKE FOREST UNIVERSITY	R&D		-38	
93.847	THE ENDOCRINE SOCIETY'S MINORITY LEADERS IN ENDOCRINOLOG	10003 THE ENDOCRINE SOCIETY			724	
93.849	Kidney Diseases, Urology and Hematology Research	VARIOUS	R&D		219,357	
93.849	FREQUENT DIALYSIS STUDY	155SUB CLEVELAND CLINIC FOUNDATION	R&D		43,410	
93.853	FAMILIAL NATURAL SHORT SLEEPER (FNSS) RECRUITMENT AND PH	6958SC UNIVERSITY OF CALIFORNIA SAN FRA	R&D		60,545	
93.853	LIVE-CELL ASSAYS FOR LYSOSOMAL ENZYME ACTIVITY	VARIOUS MARKER GENE TECHNOLOGIES INC			90,933	
93.853	CLINICAL TRIAL OF CEFTRIAXONE IN SUBJECTS WITH ALS	5U01NS049640 MASSACHUSETTS GENERAL HOSPITA	R&D		17,007	
93.853	STROKE HYPERGLYCEMIA INSULIN NETWORK EFFORT TRIAL	GC12107138989 UNIVERSITY OF VIRGINIA	R&D		11,675	
93.853	CLOT LYSIS: EVALUATING ACCELERATED RESOLUTION OF INTRAVE	2000795133 JOHNS HOPKINS UNIVERSITY	R&D		24,553	
93.853	STROKE HYPERGLYCEMIA INSULIN NETWORK EFFORT TRIAL	GC12107138989 UNIVERSITY OF VIRGINIA	R&D		-563	
93.853	MODERATE-THROUGHPUT SCREENING FOR ANTI-EPILEPTOGENIC DRU	217672 MASSACHUSETTS GENERAL HOSPITA	R&D		22,166	
93.853	GLIAL PROGENITOR CELLS FOR TREATMENT OF ALS	2001353761 JOHNS HOPKINS UNIVERSITY	R&D		36,024	
93.853	SLASH: SCALABLE LARGE ANALYTIC SEGMENTATION HYBRID	P010323246 UNIVERSITY OF CALIFORNIA SAN DIEG	R&D		165,182	
93.853	GLIAL PROGENITOR CELLS FOR TREATMENT OF ALS	2001353761 JOHNS HOPKINS UNIVERSITY	R&D		807	
93.853	USING MULTIPLEX FAMILIES TO MAP GENES THAT MODIFY SUSCEP	718823 UNIVERSITY OF WASHINGTON	R&D		23,700	
93.853	GENE TARGETS FOR IVH-BASE PROJECT	A07868M10A10462 YALE UNIVERSITY SCHOOL OF MEDICI	R&D		-14,862	
93.853	GENE TARGETS FOR IVH-BASE PROJECT	A07868M10A10462 YALE UNIVERSITY SCHOOL OF MEDICI	R&D		481	
93.853	ENVIRONMENTAL AND GENETIC RISK FACTORS FOR PEDIATRIC MUL	7025SC UNIVERSITY OF CALIFORNIA SAN FRA	R&D		6,405	
93.853	VASCULOPATHY AND INFECTION IN PEDIATRIC STROKE STUDY	6451SC UNIVERSITY OF CALIFORNIA SAN FRA	R&D		8,888	

CFDA	Name	Award/Contract Name of Pass-through Entity	R&D	ARRA	Expenditures	Provided to Subrecipients
COMPONENT UNITS						
UNIVERSITY OF UTAH						
93.853	FOR-DMD	527979 UNIVERSITY OF ROCHESTER			8,282	
93.853	STROKE HYPERGLYCEMIA INSULIN NETWORK EFFORT TRIAL	GC12107138989 UNIVERSITY OF VIRGINIA	R&D		37,968	
93.853	INSULIN RESISTANCE INTERVENTION AFTER STROKE TRAIL	A08580M10A10572 YALE UNIVERSITY SCHOOL OF MEDICI			13,224	
93.853	GLIAL PROGENITOR CELLS FOR TREATMENT OF ALS	2001353761 JOHNS HOPKINS UNIVERSITY	R&D		27,855	
93.853	INSULIN RESISTANCE INTERVENTION AFTER STROKE TRAIL	A08580M10A10572 YALE UNIVERSITY SCHOOL OF MEDICI			-4,692	
93.853	Extramural Research Programs in the Neurosciences and Neurological Disorders	VARIOUS	R&D		6,687,257	547,949
93.853	BIOMARKERS FOR EPILEPTOGENESIS	223171 MASSACHUSETTS GENERAL HOSPITA	R&D		92,323	
93.853	PRETERM EPO NEUROPROTECTION	752218 UNIVERSITY OF WASHINGTON			52,064	
93.853	STIMULATION UEA	10033446 BLACKROCK MICROSYSTEMS	R&D		93,440	
93.853	Extramural Research Programs in the Neurosciences and Neurological Disorders	VARIOUS			384,323	
93.853	CLOT LYSIS: EVALUATING ACCELERATED RESOLUTION OF INTRAVE	2000795133 JOHNS HOPKINS UNIVERSITY	R&D		25,768	
93.853	FOR-DMD	527979 UNIVERSITY OF ROCHESTER			904	
93.853	ENVIRONMENTAL AND GENETIC RISK FACTORS FOR PEDIATRIC MUL	7025SC UNIVERSITY OF CALIFORNIA SAN FRA	R&D		31,255	
93.853	GLIAL PROGENITOR CELLS FOR TREATMENT OF ALS	2001353761 JOHNS HOPKINS UNIVERSITY	R&D		155,348	
93.853	MS NN102 STUDY	NN102 MASSACHUSETTS GENERAL HOSPITA	R&D		10,863	
93.853	IMPACT OF INITIAL THERAPY AND RESPONSE ON LONG TERM OUTC	107759 CINCINNATI CHILDRENS HOSPITAL ME			17,856	
93.853	INSULIN RESISTANCE INTERVENTION AFTER STROKE TRAIL	A08580M10A10572 YALE UNIVERSITY SCHOOL OF MEDICI			-18	
93.853	BRMMA	10031685 BLACKROCK MICROSYSTEMS	R&D		96,595	
93.853	STIMULATION UEA	10033446 BLACKROCK MICROSYSTEMS	R&D		3,034	
93.853	NEURAL INTERFACES CONFERENCE (NIC) 2012 CASE/NIH AWARD	SPC506875C0NFERENCE CASE WESTERN RESERVE UNIVERSIT			39,919	
93.853	THE BRAIN VASCULAR MALFORMATIONS CLINICAL RESEARCH NETWO	6463SC UNIVERSITY OF CALIFORNIA SAN FRA	R&D		28,518	
93.853	IMPACT OF INITIAL THERAPY AND RESPONSE ON LONG TERM OUTC	107759 CINCINNATI CHILDRENS HOSPITAL ME			10,660	
93.853	GENE DISCOVERY FOR HEMORRHAGIC STROKE (INTRACEREBRAL HEM	208248 MASSACHUSETTS GENERAL HOSPITA	R&D		3,779	
93.855	ACTIVITY OF NOVEL DRUG CANDIDATES IN PRIMARY CELL MODELS	531540 UNIV OF NORTH CAROLINA AT CHAPEL	R&D		292,043	
93.855	ACTIVITY OF NOVEL DRUG CANDIDATES IN PRIMARY CELL MODELS	531540 UNIV OF NORTH CAROLINA AT CHAPEL	R&D		7,990	

CFDA	Name	Award/Contract Name of Pass-through Entity	R&D	ARRA	Expenditures	Provided to Subrecipients
COMPONENT UNITS						
UNIVERSITY OF UTAH						
93.855	ITI Subaward Meningitis SBIR	1770001C0NS BIOFIRE DIAGNOSTICS INC	R&D		21,612	
93.855	CLINICAL TRIALS IN ORGAN TRANSPLANTATION (CTOT) PROTOCOL	PS105087CT0T11 BRIGHAM & WOMENS HOSPITAL	R&D		38,888	
93.855	SUSTAINED INTRAVAGINAL DELIVERY OF COMBINATION MICROBICI	U19AI076980/952635030 ALBERT EINSTEIN MEDICAL CENTER	R&D		-2,353	
93.855	Allergy, Immunology and Transplantation Research	VARIOUS			357,787	
93.855	INFECTIOUS DISEASES	106986 BRIGHAM & WOMENS HOSPITAL	R&D		37,446	
93.855	USING NK CELLS TO ELIMINATE TH	533812 UNIV OF NORTH CAROLINA AT CHAPEL	R&D		107,568	
93.855	CTOT-13	025513574609 MOUNT SINAI SCHOOL OF MEDICINE	R&D		2,573	
93.855	CHARACTERIZATION OF BPGCA INFECTION IN CULTURE CELLS	G78342 COLORADO STATE UNIVERSITY	R&D		108,400	
93.855	SUSTAINED INTRAVAGINAL DELIVERY OF COMBINATION MICROBICI	U19AI076980/952635030 ALBERT EINSTEIN MEDICAL CENTER	R&D		63,825	
93.855	NITRIC OXIDE AND MALARIA	2032447 DUKE UNIVERSITY	R&D		2,192	
93.855	SUSTAINED INTRAVAGINAL DELIVERY OF COMBINATION MICROBICI	U19AI076980/952635030 ALBERT EINSTEIN MEDICAL CENTER	R&D		2,353	
93.855	ASC01: RITUXIMAB FOR TREATMENT	2033048 DUKE UNIVERSITY	R&D		23,668	
93.855	ITI Subaward Meningitis SBIR	1770001C0NS BIOFIRE DIAGNOSTICS INC	R&D		38,311	
93.855	Allergy, Immunology and Transplantation Research	VARIOUS	R&D		4,522,758	100,705
93.855	PIDTC-PBMTC SCIDS	U54AI082973 CHILDRENS HOSPITAL PHILADELPHIA	R&D		38,177	
93.855	ACTIVITY OF NOVEL DRUG CANDIDATES IN PRIMARY CELL MODELS	531540 UNIV OF NORTH CAROLINA AT CHAPEL	R&D		6,102	
93.855	ARGININE, NITRIC OXIDE & SEVERE MALARIA	3030454 DUKE UNIVERSITY	R&D		19,328	
93.856	TRANSLATIONAL DEVELOPMENT SUBCOMMITTEE FOR THE RMRCE	G78023 COLORADO STATE UNIVERSITY	R&D		-8	
93.856	EMERGENCY RESPONSE FOR RMRCE	G78022 COLORADO STATE UNIVERSITY	R&D		-9,773	
93.856	EMERGENCY RESPONSE FOR RMRCE	G78022 COLORADO STATE UNIVERSITY	R&D		79,546	
93.856	TRANSLATIONAL DEVELOPMENT SUBCOMMITTEE FOR THE RMRCE	G78023 COLORADO STATE UNIVERSITY	R&D		15,911	
93.856	VASCULAR STABILIZATION AS A BROAD THERAPEUTIC PLATFORM F	G78241 COLORADO STATE UNIVERSITY	R&D		-1,576	
93.856	VASCULAR STABILIZATION AS A BROAD THERAPEUTIC PLATFORM F	G78241 COLORADO STATE UNIVERSITY	R&D		262,297	
93.859	Biomedical Research and Research Training	VARIOUS	R&D		20,980,793	4,867,928
93.859	COLLABORATIVE CENTER FOR AN ENZYME FUNCTION INITIATIVE	20100036506 UNIVERSITY OF IL AT URBANA-CHAMP	R&D		39,597	

CFDA	Name	Award/Contract Name of Pass-through Entity	R&D	ARRA	Expenditures	Provided to Subrecipients
COMPONENT UNITS						
UNIVERSITY OF UTAH						
93.859	CELL CENTERED DATABASE	40430441001 UNIVERSITY OF CALIFORNIA SAN DIEG	R&D		25,399	
93.859	ANNOTATION, DEVELOPMENT AND EVALUATION FOR CLINICAL INFO	10316875 UNIVERSITY OF CALIFORNIA SAN DIEG	R&D		-1,921	
93.859	COLLABORATIVE CENTER FOR AN ENZYME FUNCTION INITIATIVE	20100036506 UNIVERSITY OF IL AT URBANA-CHAMP	R&D		-17,976	
93.859	SYNTHETIC INFORMATION SYSTEMS FOR BETTER INFORMING PUBLI	43169819122 VIRGINIA POLYTECHNIC INSTITUTE &	R&D		51,392	
93.859	COLLABORATIVE CENTER FOR AN ENZYME FUNCTION INITIATIVE	20100036506 UNIVERSITY OF IL AT URBANA-CHAMP	R&D		17,976	
93.859	COLLABORATIVE CENTER FOR AN ENZYME FUNCTION INITIATIVE	20100036506 UNIVERSITY OF IL AT URBANA-CHAMP	R&D		197,348	
93.859	AMBER FORCE FIELD CONSORTIUM: A COHERENT BIOMOLECULAR S	06002869UT UNIVERSITY OF CALIFORNIA DAVIS	R&D		-1,297	
93.859	PHOSPHOLIPID METABOLISM IN CELL MEMBRANE	0009106A UNIVERSITY OF TEXAS AT HOUSTON	R&D		-10,107	
93.859	FUNCTIONAL DYNAMICS	1002249UTA2 OREGON HEALTH & SCIENCE UNIVERS	R&D		37,870	
93.859	RNA-LIGAND INTERACTIONS: SIMULATION AND EXPERIMENT	WU1272 WASHINGTON UNIVERSITY IN ST LOUI	R&D		157,587	
93.859	FUNCTIONAL DYNAMICS DURING INDUCED-FIT ENZYME TURNOVER	1002249UTA OREGON HEALTH & SCIENCE UNIVERS	R&D		8,814	
93.859	PROTOCOLIZED CARE FOR EARLY SEPTIC SHOCK (PROCESS)	9000613PR0JECT1164831 UNIVERSITY OF PITTSBURGH	R&D		945	
93.859	Biomedical Research and Research Training	VARIOUS			796,090	86,183
93.865	BRITE STUDY	3R95Y02 UNIVERSITY OF NEW MEXICO	R&D		233	
93.865	Holubkov LAPSE DCC	10878SUB SEATTLE CHILDREN'S HOSPITAL	R&D		163,408	
93.865	METABOLISM AND TOXICITY OF ACETAMINOPHEN IN PRETERM INFA	03781103 CHILDREN'S RESEARCH INSTITUTE	R&D		24,294	
93.865	PEDIATRIC DIABETIC KETOACIDOSIS (DKA) FLUID THERAPY RCT	090014809 UNIVERSITY OF CALIFORNIA DAVIS	R&D		12,873	
93.865	BRITE STUDY	3R95Y02 UNIVERSITY OF NEW MEXICO	R&D		6,390	
93.865	NEONATAL CAPITATED STUDIES	5U10HD053124PRIME RTI INTERNATIONAL	R&D		23,911	401
93.865	A LONGITUDINAL MRI STUDY OF INFANTS AT RISK FOR AUTISM	533192 UNIV OF NORTH CAROLINA AT CHAPEL	R&D		15,887	
93.865	PREDICTORS OF ADULT HEALTH	GC12228143664 UNIVERSITY OF VIRGINIA	R&D		20,189	
93.865	THE FETAL ADRENAL GLAND AS A PREDICTOR OF SPONTANEOUS PR	8GG0062828ACCT530279 COLUMBIA UNIVERSITY	R&D		22,364	15,009
93.865	Child Health and Human Development Extramural Research	VARIOUS	R&D		7,062,704	1,079,860
93.865	MFMU STUDY PROTOCOLS	VARIOUS GEORGE WASHINGTON UNIVERSITY	R&D		46,131	
93.865	PHACS SUBCONTRACT	TULHSC4671314 TULANE UNIVERSITY	R&D		12,175	

CFDA	Name	Award/Contract Name of Pass-through Entity	R&D	ARRA	Expenditures	Provided to Subrecipients
COMPONENT UNITS						
UNIVERSITY OF UTAH						
93.865	MFMU STUDY PROTOCOLS	VARIOUS GEORGE WASHINGTON UNIVERSITY	R&D		34,811	
93.865	NEONATAL ABSTINENCE SYNDROME	60119547105015C STANFORD UNIVERSITY	R&D		45,484	
93.865	CASPER-PROBIOTICS SUBCONTRACT	WU14260 WASHINGTON UNIVERSITY IN ST LOUI	R&D		103,207	
93.865	MFMU STUDY PROTOCOLS	VARIOUS GEORGE WASHINGTON UNIVERSITY	R&D		57,854	
93.865	BRITE STUDY	3R95Y02 UNIVERSITY OF NEW MEXICO	R&D		17,717	
93.865	BRITE STUDY	3R95Y02 UNIVERSITY OF NEW MEXICO	R&D		-99	
93.865	A LONGITUDINAL MRI STUDY OF INFANTS AT RISK FOR AUTISM	533192 UNIV OF NORTH CAROLINA AT CHAPEL	R&D		-17,025	
93.865	BRITE STUDY	3R95Y02 UNIVERSITY OF NEW MEXICO	R&D		2,084	
93.865	MFMU STUDY PROTOCOLS	VARIOUS GEORGE WASHINGTON UNIVERSITY	R&D		21,752	
93.865	Role of Fgf8	VARIOUS GEISINGER HEALTH SYSTEM	R&D		9,477	
93.865	PEDIATRIC DIABETIC KETOACIDOSIS (DKA) FLUID THERAPY RCT	090014809 UNIVERSITY OF CALIFORNIA DAVIS	R&D		37,347	
93.865	A LONGITUDINAL MRI STUDY OF INFANTS AT RISK FOR AUTISM	533192 UNIV OF NORTH CAROLINA AT CHAPEL	R&D		127,807	
93.865	C-SOAP	000378020007 UNIVERSITY OF ALABAMA	R&D		40,071	
93.865	Child Health and Human Development Extramural Research	VARIOUS			2,880,250	1,089,762
93.865	Betamethasone/cortisol analysi	SMFM1213JB14 GEORGE WASHINGTON UNIVERSITY			14,139	
93.865	Multicenter Cooling Trial Sub	300014981301 CHILDREN'S NATIONAL MEDICAL CENT	R&D		31,422	
93.865	GERM LINE GENE-PACKAGING CHARACTERIZATION AND CONSEQUENC	6785SC44493133446 UNIVERSITY OF CALIFORNIA SAN FRA	R&D		-832	
93.865	THE FETAL ADRENAL GLAND AS A PREDICTOR OF SPONTANEOUS PR	8GG0062828ACCT530279 COLUMBIA UNIVERSITY	R&D		2,377	
93.865	RNA BIOSIGNATURES IN THE EMERGENCY EVALUATION OF FEBRILE	WSU11048 WAYNE STATE UNIVERSITY	R&D		-10,012	
93.865	MFMU STUDY PROTOCOLS	VARIOUS GEORGE WASHINGTON UNIVERSITY	R&D		18,905	
93.865	MFMU STUDY PROTOCOLS	VARIOUS GEORGE WASHINGTON UNIVERSITY	R&D		46,367	
93.865	GLYBURIDE AND METFORMIN	14042 UNIVERSITY OF TEXAS MEDICAL BRAN	R&D		767	
93.865	MFMU STUDY PROTOCOLS	VARIOUS GEORGE WASHINGTON UNIVERSITY	R&D		277,002	209,574
93.865	PEDIATRIC DIABETIC KETOACIDOSIS (DKA) FLUID THERAPY RCT	090014809 UNIVERSITY OF CALIFORNIA DAVIS	R&D		7,240	
93.865	GERM LINE GENE-PACKAGING CHARACTERIZATION AND CONSEQUENC	6785SC44493133446 UNIVERSITY OF CALIFORNIA SAN FRA	R&D		-9,068	

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COMPONENT UNITS						
UNIVERSITY OF UTAH						
93.866	PACTTE - PARTNERSHIP FOR ANEMIA CLINICAL AND TRANSLATION	2039362 DUKE CLINICAL RESEARCH INSTITUTE	R&D		10,858	
93.866	A DOUBLE-BLIND, PLACEBO-CONTROLLED (SHAM SURGERY), RANDO	ADC33 UNIVERSITY OF CALIFORNIA SAN DIEG			16,957	
93.866	PACTTE - PARTNERSHIP FOR ANEMIA CLINICAL AND TRANSLATION	2039362 DUKE CLINICAL RESEARCH INSTITUTE	R&D		16,660	
93.866	PACTTE - PARTNERSHIP FOR ANEMIA CLINICAL AND TRANSLATION	2039362 DUKE CLINICAL RESEARCH INSTITUTE	R&D		4,747	
93.866	PACTTE - PARTNERSHIP FOR ANEMIA CLINICAL AND TRANSLATION	2039362 DUKE CLINICAL RESEARCH INSTITUTE	R&D		-4,799	
93.866	Aging Research	VARIOUS			339,156	
93.866	PACTTE - PARTNERSHIP FOR ANEMIA CLINICAL AND TRANSLATION	2039362 DUKE CLINICAL RESEARCH INSTITUTE	R&D		24,140	
93.866	PACTTE - PARTNERSHIP FOR ANEMIA CLINICAL AND TRANSLATION	2039362 DUKE CLINICAL RESEARCH INSTITUTE			506	
93.866	PACTTE - PARTNERSHIP FOR ANEMIA CLINICAL AND TRANSLATION	2039362 DUKE CLINICAL RESEARCH INSTITUTE	R&D		165,442	
93.866	N-TA3CT	3653602141001/3653602141109 UNIVERSITY OF NEBRASKA MEDICAL C	R&D		52,621	
93.866	VASCULAR RISK FACTORS	20133018 UNIVERSITY OF CALIFORNIA IRVINE	R&D		74,866	
93.866	PAMS	VARIOUS PAMS INC	R&D		38,212	
93.866	PACTTE - PARTNERSHIP FOR ANEMIA CLINICAL AND TRANSLATION	2039362 DUKE CLINICAL RESEARCH INSTITUTE			-238	
93.866	PACTTE - PARTNERSHIP FOR ANEMIA CLINICAL AND TRANSLATION	2039362 DUKE CLINICAL RESEARCH INSTITUTE			47	
93.866	ALZHEIMER'S DISEASE NEUROIMAGING INITIATIVE	1574 NORTHERN CALIFORNIA INST RESH &	R&D		88,407	
93.866	ADPR/ACT	2014113053 GROUP HEALTH RESEARCH INSTITUT	R&D		45,041	
93.866	GENETIC AND ENVIRONMENTAL RISK FACTORS FOR PSP RESEARCH	I0IC051523Z19A UNIVERSITY OF LOUISVILLE	R&D		4,030	
93.866	ALZHEIMER'S DISEASE NEUROIMAGING INITIATIVE	1574 NORTHERN CALIFORNIA INST RESH &	R&D		51,156	
93.866	N-TA3CT	3653602141001/3653602141109 UNIVERSITY OF NEBRASKA MEDICAL C	R&D		7,045	
93.866	Aging Research	VARIOUS	R&D		2,538,552	229,618
93.867	MULTICENTER UVEITIS STEROID TREATMENT (MUST) TRIAL	2000011274M0D3 JOHNS HOPKINS UNIVERSITY	R&D		12,242	
93.867	MULTICENTER, DOUBLE-BLIND, RANDOMIZED, PLACEBO-CONTROLLE	NORDIC IIHTT ST. LUKE'S-ROOSEVELT HOSPITAL CE	R&D	ARRA	390	
93.867	MULTICENTER UVEITIS STEROID TREATMENT (MUST) TRIAL	2000011274M0D3 JOHNS HOPKINS UNIVERSITY	R&D		1,905	
93.867	TELEMEDICINE APPROACHES TO EVALUATING ACUTE-PHASE ROP-ER	32088614 CHILDRENS HOSPITAL PHILADELPHIA	R&D		39,597	
93.867	Vision Research	VARIOUS	R&D		7,041,225	294,499

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COMPONENT UNITS						
UNIVERSITY OF UTAH						
93.867	GENETIC SUSCEPTIBILITY TO AGE-RELATED MACULAR DEGENERATI	2GG005625 COLUMBIA UNIVERSITY	R&D		44,540	
93.867	G-ROP	3209850813 CHILDRENS HOSPITAL PHILADELPHIA	R&D		16,805	
93.867	Vision Research	VARIOUS			21,076	
93.879	Probabilistic Disease Surveill	0283411236061 UNIVERSITY OF PITTSBURGH	R&D		39,138	
93.879	Medical Library Assistance	VARIOUS	R&D		1,433,785	108,519
93.879	Medical Library Assistance	VARIOUS			873,975	
93.884	Grants for Primary Care Training and Enhancement	VARIOUS			111,090	
93.888	Specially Selected Health Projects	VARIOUS			105	
93.910	Family and Community Violence Prevention Program	VARIOUS			282,625	
93.918	Grants to Provide Outpatient Early Intervention Services with Respect to HIV	VARIOUS			845,321	
93.974	Family Planning_Service Delivery Improvement Research Grants	VARIOUS	R&D		-441	
93.989	International Research and Research Training	VARIOUS	R&D		708,957	116,423
93.989	SYMBIOTIC ASSOCIATIONS OF BACTERIA AND TROPICAL MARINE M	GEBSN0062UTAH OREGON HEALTH & SCIENCE UNIVERS	R&D		11,627	
94.013	Volunteers in Service to America	VARIOUS			16,425	
97	ALERT: TASK ORDER 3 - FBP ADVANCES	504996 NORTHEASTERN UNIVERSITY	R&D		39,753	
97	SUBCONTRACT: DHS SBIR P1	10032173 XANDEM TECHNOLOGY LLC			33,313	
97.108	Homeland Security, Research, Testing, Evaluation, and Demonstration of	VARIOUS	R&D		606,382	
99	IMPLEMENTATION AND EVALUATION OF A BENEFIT OFFSET NATION	GOBONDUOFUTAH1659025202 ABT ASSOCIATES INC			45,726	
		Subtotal – University Of Utah			311,103,634	31,438,406
UTAH SCHOOLS FOR THE DEAF AND BLIND						
84.326	Special Education_Technical Assistance and Dissemination to Improve Services and	VARIOUS			145,526	
		Subtotal – Utah Schools For The Deaf And Blind			145,526	
UTAH STATE UNIVERSITY						
10	Department of Agriculture	VARIOUS			157,899	
10	Department of Agriculture	VARIOUS	R&D		308,234	

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COMPONENT UNITS						
UTAH STATE UNIVERSITY						
10	Department of Agriculture	VARIOUS	R&D		13,885	
10	Department of Agriculture	1440783825 The Nature Conservancy	R&D		3,836	
10	Department of Agriculture	2013 UT PSEP$10K National Association of State Departments			8,403	
10	Department of Agriculture	VARIOUS Freedom Photonics, LLC	R&D		18,830	
10.001	Agricultural Research_Basic and Applied Research	VARIOUS	R&D		655,553	23,848
10.001	Agricultural Research_Basic and Applied Research	VARIOUS			23,472	
10.025	Plant and Animal Disease, Pest Control, and Animal Care	VARIOUS	R&D		48,820	
10.028	Wildlife Services	VARIOUS	R&D		206,762	
10.200	Grants for Agricultural Research, Special Research Grants	2010-34135-21675 University of Hawaii	R&D		9,620	9,620
10.200	Grants for Agricultural Research, Special Research Grants	10-0314 Brigham Young University	R&D		32,756	
10.200	Grants for Agricultural Research, Special Research Grants	VARIOUS	R&D		136,332	
10.200	Grants for Agricultural Research, Special Research Grants	BJKM39-SB-001 University of Idaho	R&D		4,516	
10.200	Grants for Agricultural Research, Special Research Grants	4651-USU-USDA-9385 Penn State University	R&D		3,953	
10.202	Cooperative Forestry Research	VARIOUS	R&D		135,687	
10.203	Payments to Agricultural Experiment Stations Under the Hatch Act	VARIOUS	R&D		2,029,954	
10.206	Grants for Agricultural Research_Competitive Research Grants	A12503 Renssaeler Polytechnic Institute	R&D		1,643	
10.206	Grants for Agricultural Research_Competitive Research Grants	VARIOUS	R&D		1	
10.207	Animal Health and Disease Research	VARIOUS	R&D		6,402	
10.210	Higher Education Graduate Fellowships Grant Program	VARIOUS	R&D		78,943	
10.210	Higher Education Graduate Fellowships Grant Program	BJKH93-SB-001 University of Idaho			36,880	
10.212	Small Business Innovation Research	VARIOUS Hansen Energy and Environmental, LLC	R&D		14,494	
10.215	Sustainable Agriculture Research and Education	VARIOUS	R&D		2,759,399	1,830,215
10.217	Higher Education - Institution Challenge Grants Program	GRK997-SB-004 University of Idaho	R&D		33,918	
10.253	Food Assistance and Nutrition Research Programs (FANRP)	VARIOUS	R&D		119,312	
10.303	Integrated Programs	G-1483-1 Colorado State University			13	

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COMPONENT UNITS						
UTAH STATE UNIVERSITY						
10.303	Integrated Programs	G206-12-W3856 Montana State University	R&D		10,442	
10.303	Integrated Programs	VARIOUS	R&D		223,924	
10.303	Integrated Programs	SA7763 University of California, Davis	R&D		7,017	7,017
10.303	Integrated Programs	SA7763 University of California, Davis	R&D		17,417	
10.304	Homeland Security_Agricultural	201303063-06 University of California, Davis			11,577	
10.304	Homeland Security_Agricultural	VARIOUS			26,835	
10.307	Organic Agriculture Research and Extension Initiative	119028 G003179 Washington State University	R&D		55,807	
10.307	Organic Agriculture Research and Extension Initiative	VARIOUS	R&D		367,742	26,013
10.309	Specialty Crop Research Initiative	2010-1365-04 North Carolina State University	R&D		4,887	
10.310	Agriculture and Food Research Initiative (AFRI)	VARIOUS	R&D		1,402,134	326,604
10.310	Agriculture and Food Research Initiative (AFRI)	VARIOUS Auburn University	R&D		6,117	
10.310	Agriculture and Food Research Initiative (AFRI)	Y553500 University of Arizona	R&D		14,150	
10.310	Agriculture and Food Research Initiative (AFRI)	201015718-20 University of California, Davis	R&D		23,942	
10.310	Agriculture and Food Research Initiative (AFRI)	UNR-14-79 University of Nevada, Reno	R&D		2,249	
10.310	Agriculture and Food Research Initiative (AFRI)	99-S120203 Texas A&M University	R&D		20,855	
10.311	Beginning Farmer and Rancher Development Program	G-1488-2 Colorado State University			31,797	
10.443	Outreach and Assistance for Socially Disadvantaged Farmers and Ranchers	VARIOUS	R&D		156,994	15,049
10.458	Crop Insurance Education in Targeted States	UNR-13-40 University of Nevada, Reno			15,984	
10.459	Commodity Partnerships for Small Agricultural Risk Management Education	VARIOUS			29,793	
10.460	Risk Management Education Partnerships	VARIOUS			69,754	
10.500	Cooperative Extension Service	Q01464 New Mexico State University			4,989	
10.500	Cooperative Extension Service	VARIOUS	R&D		892,405	719,913
10.500	Cooperative Extension Service	25-6365-0040-137 University of Nebraska	R&D		6,836	
10.500	Cooperative Extension Service	VARIOUS			2,754,932	309,184
10.500	Cooperative Extension Service	S13079 Kansas State University			17,215	

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COMPONENT UNITS						
UTAH STATE UNIVERSITY						
10.500	Cooperative Extension Service	1002139 University of Wyoming			2,648	
10.500	Cooperative Extension Service	8000057342 Purdue University	R&D		86,504	
10.500	Cooperative Extension Service	S14085 Kansas State University			17,073	
10.500	Cooperative Extension Service	108815 G003197 Washington State University	R&D		40,633	
10.500	Cooperative Extension Service	VARIOUS Colorado State University	R&D		6,077	
10.500	Cooperative Extension Service	4908-USU-USDA-0946 Penn State University	R&D		30,273	
10.500	Cooperative Extension Service	RC103176K Michigan State University			11,983	
10.500	Cooperative Extension Service	VARIOUS University of Nebraska			3,566	
10.500	Cooperative Extension Service	1001381 University of Wyoming			875	
10.500	Cooperative Extension Service	S13183 Kansas State University			4,538	
10.500	Cooperative Extension Service	S14123 Kansas State University			2,453	
10.500	Cooperative Extension Service	1001723-USU University of Wyoming	R&D		2,296	
10.500	Cooperative Extension Service	1001769 University of Wyoming			15,772	
10.500	Cooperative Extension Service	S14194 Kansas State University			781	
10.652	Forestry Research	VARIOUS			7,146	
10.652	Forestry Research	22694-UTAH University of Vermont	R&D		35,649	
10.652	Forestry Research	VARIOUS	R&D		515,411	117,541
10.652	Forestry Research	WO823, JN 12178, G84N8C090007 Case, Lowe & Hart, Inc. (CLH)			54,458	
10.664	Cooperative Forestry Assistance	VARIOUS			5,939	
10.664	Cooperative Forestry Assistance	VARIOUS	R&D		152,547	
10.680	Forest Health Protection	VARIOUS			14,627	
10.680	Forest Health Protection	VARIOUS	R&D		19,030	
10.902	Soil and Water Conservation	2004.13.039710 National Fish and Wildlife Foundation			65,308	
10.903	Soil Survey	VARIOUS	R&D		8,907	
10.912	Environmental Quality Incentives Program	VARIOUS			20,916	

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COMPONENT UNITS						
UTAH STATE UNIVERSITY						
10.912	Environmental Quality Incentives Program	VARIOUS	R&D		36,193	
10.960	Technical Agricultural Assistance	VARIOUS	R&D		9,493	
10.960	Technical Agricultural Assistance	VARIOUS			42,193	
11	Department of Commerce	70NANB12H233 National Institute of Standards and Techno	R&D		61,122	61,122
11	Department of Commerce	MOU DATED 05/06/2008 National Institute of Standards and Techno	R&D		28,313	
11	Department of Commerce	70NANB12H233 National Institute of Standards and Techno	R&D		360,901	
11.431	Climate and Atmospheric Research	VARIOUS	R&D		9,500	
11.431	Climate and Atmospheric Research	1548923 University of Colorado at Boulder			10,848	
11.434	Cooperative Fishery Statistics	VARIOUS	R&D		3,124	
11.478	Center for Sponsored Coastal Ocean Research_Coastal Ocean Program	VARIOUS	R&D		47,966	
12	Department of Defense	BOA 580-08 Task Order D6342-S1 Georgia Institute of Technology	R&D		1,832	
12	Department of Defense	VARIOUS	R&D		24,219,464	3,919,981
12	Department of Defense	4200575493 Raytheon	R&D		14,892	
12	Department of Defense	Wavefront STTR 2/8/13 / FA9453-13-M-00 Wavefront, LLC	R&D		3,215	3,215
12	Department of Defense	016104/FA9453-14-M-0158 Rincon Research Corporation	R&D		3,373	
12	Department of Defense	VARIOUS McMillen, LLC	R&D		46,028	
12	Department of Defense	12059NWN6S Northrop Grumman	R&D		1,567	
12	Department of Defense	HQ0147-11-D-0052-0021 Missile Defense Agency	R&D		6,790	6,790
12	Department of Defense	PO 41-1018184 / 10-D-7210-DO23 BAE Systems	R&D		42,137	
12	Department of Defense	QPO13-4645 Quantum Research International	R&D		16,000	16,000
12	Department of Defense	PO 276039D/N65236-12-D-4136-0067 Counter Trade Products, Inc.	R&D		69,030	
12	Department of Defense	NRO000-09-C-0309 National Reconnaissance Office	R&D		42,915	
12	Department of Defense	VARIOUS Inhibikase Therapeutics, Inc.	R&D		47,034	
12	Department of Defense	N00173-12-D-2004 0002 Naval Research Laboratory	R&D		75,229	
12	Department of Defense	N00173-12-D-2004 0001 Naval Research Laboratory	R&D		282,267	

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COMPONENT UNITS						
UTAH STATE UNIVERSITY						
12	Department of Defense	PO S12CNH171 / FA8750-11-C-0252 Sierra Nevada Corporation	R&D		1,645,368	
12	Department of Defense	ATA ATP/FA9453-07-D-0189 ATA Aerospace	R&D		-41	
12	Department of Defense	N00173-12-D-2004 0001 Naval Research Laboratory	R&D		105,840	
12	Department of Defense	HQ0147-11-D-0052-0016 Missile Defense Agency	R&D		992,755	
12	Department of Defense	VARIOUS Box Elder Innovations, LLC	R&D		634	
12	Department of Defense	VARIOUS Box Elder Innovations, LLC	R&D		57,391	
12	Department of Defense	HQ0147-11-D-0052-0013 Missile Defense Agency	R&D		696,034	
12	Department of Defense	PO 41-1019699 / 10-D-7210-DO08 BAE Systems	R&D		177,276	
12	Department of Defense	PO 27ESM500757 / GDAIS-IS-09-001/000 General Dynamics	R&D		84,586	
12	Department of Defense	MP00062155 / FA8620-09-C-4191 Alliant Techsystems, Inc. (ATK)	R&D		103,052	
12	Department of Defense	104-01 / FA9453-13-C-0048 Atmospheric & Space Technology Resea	R&D		148,496	
12	Department of Defense	NM13-217/FA9453-12-D-0285 ATA Aerospace	R&D		2,945	
12	Department of Defense	2009-0730727-000 Optimus Prime	R&D		2,825,268	
12	Department of Defense	HQ0006-05-D-0005-0005 Missile Defense Agency	R&D		45	
12	Department of Defense	SC-2014-001 Andrews Space, Inc.	R&D		15,702	
12	Department of Defense	HQ0006-05-D-0005-0002 Missile Defense Agency	R&D		-4,339	
12	Department of Defense	HQ0147-11-D-0052-0027 Missile Defense Agency	R&D		160,314	
12	Department of Defense	VARIOUS			85,952	
12	Department of Defense	ATP 010312 ATA Aerospace	R&D		-3,710	
12	Department of Defense	PO 100563 SRC, Inc.	R&D		9,303	
12	Department of Defense	HQ0147-11-D-0052-0023 Missile Defense Agency	R&D		23,199	23,199
12	Department of Defense	FA8750-13-C-0258 Air Force Research Laboratory	R&D		667,106	
12	Department of Defense	Subcontract TSC-1041-41055 / D13PC000 Technology Service Corporation	R&D		122,908	
12	Department of Defense	08M-0339 Microsat Systems	R&D		2,787	
12	Department of Defense	Subcontract SDL03-100 TO3 ATA Aerospace	R&D		374,921	

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COMPONENT UNITS						
UTAH STATE UNIVERSITY						
12	Department of Defense	4400159947/FA9453-08-C-0245 Science Applications International Corpora	R&D		17,284	
12	Department of Defense	HQ0147-11-D-0052-0021 Missile Defense Agency	R&D		15,338	15,338
12	Department of Defense	N00173-12-D-2004 0001 Naval Research Laboratory	R&D		2,594,049	
12	Department of Defense	N00173-12-D-2004 0002 Naval Research Laboratory	R&D		2,106,802	
12	Department of Defense	N00173-12-D-2004 0002 Naval Research Laboratory	R&D		76,849	
12	Department of Defense	N00173-12-D-2004 0001 Naval Research Laboratory	R&D		930,671	
12	Department of Defense	PO 402173/FA8810-08-C-002 L-3 Communications	R&D		5,618	
12	Department of Defense	VARIOUS Thermal Management Technologies (TMT)	R&D		22,851	
12	Department of Defense	4100747863 / F09604-03-D-0031 Lockheed Martin	R&D		930,412	
12	Department of Defense	QPO13-4645 Quantum Research International	R&D		13,000	13,000
12	Department of Defense	HQ0147-11-D-0052-0017 Missile Defense Agency	R&D		82,605	82,605
12	Department of Defense	HQ0147-11-D-0052-0022 Missile Defense Agency	R&D		745,471	
12	Department of Defense	MP00067068/FA8620-09-C-4191 Alliant Techsystems, Inc. (ATK)	R&D		2,976	
12	Department of Defense	N00173-12-D-2004 0002 Naval Research Laboratory	R&D		174,130	
12	Department of Defense	7500055856 Northrop Grumman	R&D		414,278	
12	Department of Defense	HQ0147-11-D-0052-0023 Missile Defense Agency	R&D		253,911	
12	Department of Defense	Letter Subcontract RCD-012-040 UTC Aerospace Systems	R&D		603,458	
12	Department of Defense	QPO13-4645 Quantum Research International	R&D		4,835	
12	Department of Defense	HQ0147-11-D-0052-0017 Missile Defense Agency	R&D		569,852	569,852
12	Department of Defense	Letter Sub SCRS00601 / FA8650-13-C-15 SRC Incorporated	R&D		27,506	
12	Department of Defense	PO SP00055640/N00173-09-C-2003 ATK Space Systems, Inc.	R&D		5,409	
12	Department of Defense	N00173-12-D-2004 0001 Naval Research Laboratory	R&D		539,991	
12	Department of Defense	MP00073493 & MP00073495/FA8620-09- Alliant Techsystems, Inc. (ATK)	R&D		35,041	
12	Department of Defense	N00173-12-D-2004 0001 Naval Research Laboratory	R&D		533,320	
12	Department of Defense	DG239083 Lockheed	R&D		7,437	

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COMPONENT UNITS						
UTAH STATE UNIVERSITY						
12	Department of Defense	HQ0147-11-D-0052-0016 Missile Defense Agency	R&D		19	19
12	Department of Defense	Subcontract 082041 BAE Systems	R&D		45	
12	Department of Defense	Wavefront STTR 2/8/13 / FA9453-13-M-00 Wavefront, LLC	R&D		40,547	
12	Department of Defense	N00173-12-D-2004 0002 Naval Research Laboratory	R&D		160	
12	Department of Defense	PO 306854, 350190R / FA8527-11-D-0011 L-3 Communications	R&D		2,928	
12	Department of Defense	HQ0147-11-D-0052-0003 Missile Defense Agency	R&D		551,470	
12	Department of Defense	HQ0147-11-D-0052-0017 Missile Defense Agency	R&D		6,694,643	
12	Department of Defense	N00173-12-D-2004 0001 Naval Research Laboratory	R&D		604	604
12	Department of Defense	10171473/FA8527-08-D-0008-0028 Goodrich Corporation	R&D		22,833	
12	Department of Defense	S00001450 / N00014-09-D-0726-0003 Raytheon	R&D		77	
12	Department of Defense	HQ0147-11-D-0052-0021 Missile Defense Agency	R&D		733,946	
12	Department of Defense	PO S12CNH213 / SPO700-99-D-0301 Sierra Nevada Corporation	R&D		41,590	
12	Department of Defense	212130322/N00173-10-C-2026 Orbital Sciences Corporation	R&D		38,379	
12	Department of Defense	N00173-12-D-2004 0001 Naval Research Laboratory	R&D		36,395	36,395
12	Department of Defense	BBM001QK5 N00140-03-D-E601 Lockheed	R&D		-9,996	
12	Department of Defense	4200829061 Raytheon	R&D		11,700	
12	Department of Defense	07M-278 Air Force Research Laboratory	R&D		1	
12	Department of Defense	120-02/FA9453-13-C-0106 Atmospheric & Space Technology Resea	R&D		43,106	
12	Department of Defense	HQ0006-00-D-0006-0024 Missile Defense Agency	R&D		2,797	
12	Department of Defense	PO SCY1241003 / FA8620-09-C-4191 Alliant Techsystems, Inc. (ATK)	R&D		-2,857	
12	Department of Defense	120009, Task Order 1/FA9451-11-C-0271 ATA Aerospace	R&D		784	
12	Department of Defense	4200515132 / N00383-10-G-005D Raytheon	R&D		1,306	
12	Department of Defense	N00173-12-D-2004 0001 Naval Research Laboratory	R&D		412,782	
12	Department of Defense	4100546401 / F09604-03-D-0031 Lockheed Martin	R&D		32,879	
12	Department of Defense	Subcontract 11/1/2013/FA8750-14-C-0035 VPI Engineering, Inc.	R&D		39,625	

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COMPONENT UNITS						
UTAH STATE UNIVERSITY						
12	Department of Defense	HQ0147-11-D-0052-0023 Missile Defense Agency	R&D		9,158	9,158
12	Department of Defense	PO 8200178769/FA8810-13-C-0001 Northrop Grumman	R&D		31,558	
12	Department of Defense	13-011 / FA9453-13-C-0048 Atmospheric & Space Technology Resea	R&D		25,660	
12	Department of Defense	N00173-12-D-2004 0001 Naval Research Laboratory	R&D		38,556	
12	Department of Defense	HQ0147-11-D-0052-0028 Missile Defense Agency	R&D		32,031	
12	Department of Defense	MP00071181/FA8620-09-C-4191 Alliant Techsystems, Inc. (ATK)	R&D		8,662	
12	Department of Defense	HQ0147-11-D-0052-0003 Missile Defense Agency	R&D		728,239	728,239
12	Department of Defense	HQ0147-11-D-0052-0013 Missile Defense Agency	R&D		7,635	7,635
12	Department of Defense	391767/N00173-12-D-2023 Exelis, Inc.	R&D		96,045	
12	Department of Defense	Subcontract 1061-01/FA8650-12-D-1380 Sensing Strategies, Inc.	R&D		3,717	
12	Department of Defense	PO S12CNH171 / FA8750-11-C-0252 Sierra Nevada Corporation	R&D		299,675	299,675
12	Department of Defense	Subcontract TSC-1041-41055 / D13PC000 Technology Service Corporation	R&D		180	180
12	Department of Defense	PO 13041801 / W9113M-10-C-0101 Sensing Strategies, Inc. (SSI)	R&D		64,640	
12	Department of Defense	Subcontract SC-S568-06-01-00 Alliant Techsystems, Inc. (ATK)	R&D		116	
12	Department of Defense	HQ0006-00-D-0006-0031 Missile Defense Agency	R&D		563	
12	Department of Defense	FS131714 and FS131715/N65236-08-D-28 Stanley Associates, Inc.	R&D		95,661	
12	Department of Defense	HQ0147-11-D-0052-0013 Missile Defense Agency	R&D		1,196	1,196
12	Department of Defense	11DLB30368 Ball Aerospace	R&D		824	
12	Department of Defense	HQ0006-00-D-0006-0027 Missile Defense Agency	R&D		938	
12	Department of Defense	PO S12CNH216 / SPO700-99-D-0301 Sierra Nevada Corporation	R&D		86,411	
12	Department of Defense	QPO13-4645 Quantum Research International	R&D		8,000	8,000
12	Department of Defense	VARIOUS Gannett Fleming, Inc.	R&D		79,615	
12	Department of Defense	HQ0147-11-D-0052-0016 Missile Defense Agency	R&D		2,655	2,655
12	Department of Defense	PO S13CNH065 / FA8750-13-C-0057 Sierra Nevada Corporation	R&D		523,346	
12	Department of Defense	FA9453-07-D-0189 ATA Aerospace	R&D		619	

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COMPONENT UNITS						
UTAH STATE UNIVERSITY						
12	Department of Defense	BOA001-3017-04,SDL-D002/FA9451-10-D Metatech Corporation	R&D		897	
12	Department of Defense	HQ0147-11-D-0052-0007 Missile Defense Agency	R&D		351,444	
12	Department of Defense	PO FS132255/N65236-08-D-2835 Stanley Associates, Inc.	R&D		2,150	
12.300	Basic and Applied Scientific Research	VARIOUS	R&D		321,207	65,510
12.420	Military Medical Research and Development	VARIOUS	R&D		11,878	
12.431	Basic Scientific Research	VARIOUS			3,551	
12.431	Basic Scientific Research	VARIOUS	R&D		98,078	
12.431	Basic Scientific Research	RC217-G1 Georgia Institute of Technology	R&D		23,006	
12.800	Air Force Defense Research Sciences Program	VARIOUS	R&D		232,208	
12.800	Air Force Defense Research Sciences Program	12-S2603-04-C27; FA8650-10-D-3 Universal Technology Corporation (UTC)	R&D		586	
12.800	Air Force Defense Research Sciences Program	VARIOUS			27,774	
12.910	Research and Technology Development	5710003383 Massachusetts Institute of Technology (	R&D		52,822	
14.169	Housing Counseling Assistance Program	VARIOUS			4,671	
14.260	Veterans Homelessness Prevention Demonstration Program	VARIOUS	R&D		47,095	
15	Department of the Interior	VARIOUS			9,326	
15	Department of the Interior	VARIOUS	R&D		21,037	
15	Department of the Interior	VARIOUS	R&D		16,538	
15	Department of the Interior	PO130369 University of Memphis	R&D		13,799	
15.224	Cultural Resource Management	VARIOUS			25,004	21,986
15.224	Cultural Resource Management	VARIOUS	R&D		25,487	18,909
15.225	Recreation Resource Management	VARIOUS			33,473	
15.230	Invasive and Noxious Plant Management	VARIOUS			47,923	
15.231	Fish, Wildlife and Plant Conservation Resource Management	60181BJ653 Pheasants Forever, Inc.	R&D		62,615	
15.231	Fish, Wildlife and Plant Conservation Resource Management	VARIOUS			9,330	
15.231	Fish, Wildlife and Plant Conservation Resource Management	VARIOUS	R&D		1,012,597	

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COMPONENT UNITS						
UTAH STATE UNIVERSITY						
15.232	Wildland Fire Research and Studies Program	VARIOUS	R&D		83,600	
15.236	Environmental Quality and Protection Resource Management	VARIOUS	R&D		128,597	11,542
15.237	Rangeland Resource Management	VARIOUS	R&D		63,034	
15.238	Challenge Cost Share	VARIOUS	R&D		81,099	
15.406	National Park Service Centennial Challenge.	VARIOUS	R&D		953	
15.507	WaterSMART (Sustaining and Manage America's Resources for Tomorrow)	R11AP40011	R&D		53,091	
15.507	WaterSMART (Sustaining and Manage America's Resources for Tomorrow)	R11AP81526 World Wildlife Fund	R&D		2,811	
15.507	WaterSMART (Sustaining and Manage America's Resources for Tomorrow)	R13AC80039	R&D		12,833	
15.507	WaterSMART (Sustaining and Manage America's Resources for Tomorrow)	R11AP40011	R&D		15,000	15,000
15.507	WaterSMART (Sustaining and Manage America's Resources for Tomorrow)	R11AC81456	R&D		22,843	
15.508	Providing Water to At-Risk Natural Desert Terminal Lakes	PRIME: 2010-0059-201, UNR-12-5 University of Nevada, Reno	R&D		59,076	
15.517	Fish and Wildlife Coordination Act	R11AC40021	R&D		865	
15.517	Fish and Wildlife Coordination Act	2011WCFS-WBWCD Weber Basin Water Conservation District	R&D		-58	
15.529	Upper Colorado and San Juan River Basins Endangered Fish Recovery Programs	R08AC40794	R&D		7,697	
15.529	Upper Colorado and San Juan River Basins Endangered Fish Recovery Programs	R11AC40005	R&D		109,920	
15.530	Water Conservation Field Services Program (WCFSP)	R11AC80350	R&D		5	
15.608	Fish and Wildlife Management Assistance	VARIOUS	R&D		85,159	
15.608	Fish and Wildlife Management Assistance	VARIOUS			23,338	
15.608	Fish and Wildlife Management Assistance	US-IM-5-1 Ducks Unlimited, Inc.	R&D		7,643	
15.608	Fish and Wildlife Management Assistance	VARIOUS Pheasants Forever, Inc.	R&D		3,628	
15.649	Service Training and Technical Assistance (Generic Training)	VARIOUS			30,846	
15.650	Research Grants (Generic)	OE PJA 11000000274 Division of Parks and Outdoor Recreation	R&D		18,072	
15.650	Research Grants (Generic)	VARIOUS	R&D		20,515	
15.805	Assistance to State Water Resources Research Institutes	VARIOUS	R&D		127,764	
15.808	U.S. Geological Survey_ Research and Data Collection	VARIOUS	R&D		228,650	

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UTAH STATE UNIVERSITY						
15.808	U.S. Geological Survey_ Research and Data Collection	753360 University of Washington	R&D		19,092	
15.808	U.S. Geological Survey_ Research and Data Collection	AV08-UT01 America View	R&D		10,451	
15.808	U.S. Geological Survey_ Research and Data Collection	46878113 University of Southern California	R&D		7,997	
15.808	U.S. Geological Survey_ Research and Data Collection	VARIOUS			138,867	
15.808	U.S. Geological Survey_ Research and Data Collection	EAR-1033462, 35892599 University of Southern California	R&D		4,989	
15.812	Cooperative Research Units Program	VARIOUS	R&D		151,659	
15.815	National Land Remote Sensing_Education Outreach and Research	AV13-UT01 America View	R&D		12,665	
15.817	National Geospatial Program: Building The National Map	UTA14-000571 University of Texas, Austin	R&D		1,054	
15.904	Historic Preservation Fund Grants-In-Aid	VARIOUS	R&D		5,430	
15.921	Rivers, Trails and Conservation Assistance	759166 University of Washington	R&D		13,839	
15.921	Rivers, Trails and Conservation Assistance	VARIOUS	R&D		83,324	
15.921	Rivers, Trails and Conservation Assistance	VARIOUS			9,539	
15.921	Rivers, Trails and Conservation Assistance	P14AC00223 Southwest Conservation Corps			844	
15.921	Rivers, Trails and Conservation Assistance	P14AC00146 Southwest Conservation Corps			3,030	
15.945	Cooperative Research and Training Programs Resources of the National Park System	VARIOUS	R&D		208,159	6,600
15.945	Cooperative Research and Training Programs Resources of the National Park System	VARIOUS			276	
15.954	National Park Service Conservation, Protection, Outreach, and Education	VARIOUS			101,628	
15.954	National Park Service Conservation, Protection, Outreach, and Education	VARIOUS	R&D		485,585	
15.954	National Park Service Conservation, Protection, Outreach, and Education	P13AC00912 Southwest Conservation Corps			12,452	
16	Department of Justice	VARIOUS National 4-H Council			120,736	
16	Department of Justice	2011-TY-FX-0031 National 4-H Council			846	
16.013	Violence Against Women Act Court Training and Improvement Grants	VARIOUS			88,781	
16.588	Violence Against Women Formula Grants	FLC09 CAPSA		ARRA	-2	
16.726	Juvenile Mentoring Program	VARIOUS National 4-H Council			44,523	
16.726	Juvenile Mentoring Program	VARIOUS			316,653	

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COMPONENT UNITS						
UTAH STATE UNIVERSITY						
16.726	Juvenile Mentoring Program	VARIOUS	R&D		117,876	17,479
16.726	Juvenile Mentoring Program	2013-JU-FX-022 National 4-H Council			48,227	
16.726	Juvenile Mentoring Program	VARIOUS National 4-H Council			62,971	
16.726	Juvenile Mentoring Program	VARIOUS National 4-H Council			-59	
16.922	Equitable Sharing Program	VARIOUS	R&D	ARRA	9,660	
17.600	Mine Health and Safety Grants	VARIOUS			97,190	
19.021	Investing in People in The Middle East and North Africa	VARIOUS Council for International Exchange of Scho	R&D		69,954	
20	Department of Transportation	FAR0023140 North Dakota State University	R&D		15,787	
20	Department of Transportation	S1988078 Rutgers The State University of New Jerse	R&D		945	
20.200	Highway Research and Development Program	GCB1168 Department of Transportation	R&D		20,773	
20.200	Highway Research and Development Program	20-701, FAR00, DTRT12-G-UTC08 North Dakota State University	R&D		210,673	
20.200	Highway Research and Development Program	2023-2 Intelligent Automation, Inc.	R&D		12,046	
20.200	Highway Research and Development Program	VARIOUS	R&D		27,682	
20.200	Highway Research and Development Program	DTFH61-08-C-00005, POS1062400, Rutgers The State University of New Jerse	R&D		26,456	
20.219	Recreational Trails Program	SC-MDSC-13000 Multimedia Data Services Corporation	R&D		11,095	
20.701	University Transportation Centers Program	00004646, DTRT12- Rutgers The State University of New Jerse	R&D		240,806	
20.761	Biobased Transportation Research	T0013G-G Oregon State University	R&D		153,925	153,925
20.761	Biobased Transportation Research	T0013G-G Oregon State University	R&D		17,055	17,055
20.761	Biobased Transportation Research	T0013G-G Oregon State University	R&D		39,838	
20.761	Biobased Transportation Research	T0013G-G Oregon State University	R&D		7,270	7,270
20.761	Biobased Transportation Research	T0013G-G Oregon State University	R&D		11,991	
21	Department of the Treasury	VARIOUS			143,543	
43	National Aeronautics and Space Administration	P010000082 Sigma Space Corporation	R&D		-138	
43	National Aeronautics and Space Administration	1535979 University of Colorado	R&D		42,519	
43	National Aeronautics and Space Administration	4200892909/NNG10XA05C Raytheon	R&D		12,772	

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COMPONENT UNITS						
UTAH STATE UNIVERSITY						
43	National Aeronautics and Space Administration	Wavefront STTR 6/10/13/NNX13CA48P Wavefront, LLC	R&D		3,375	3,375
43	National Aeronautics and Space Administration	1255923/NAS7-03001 Jet Propulsion Laboratory	R&D		153	
43	National Aeronautics and Space Administration	4100980093/NNG08HZ00C Lockheed Martin	R&D		90,746	
43	National Aeronautics and Space Administration	IMD126182 MEI Technologies, Inc.	R&D		15,110	
43	National Aeronautics and Space Administration	0000013264/NNX13AN11G University of Maryland Baltimore County	R&D		810	810
43	National Aeronautics and Space Administration	IMD125464-IMD125699 MEI Technologies, Inc.	R&D		12,441	
43	National Aeronautics and Space Administration	PO 39356/NNG12FD67C University of Arizona	R&D		3,037,486	
43	National Aeronautics and Space Administration	08-0273-USU/SUB Appalachian State University	R&D		839	
43	National Aeronautics and Space Administration	5710003593/NNX14AC75G Massachusetts Institute of Technology (MI	R&D		1,083	
43	National Aeronautics and Space Administration	N00173-13-C-6009 Naval Research Laboratory	R&D		750,000	750,000
43	National Aeronautics and Space Administration	880361 Exelis, Inc.	R&D		13,045	
43	National Aeronautics and Space Administration	0000013264/NNX13AN11G University of Maryland Baltimore County	R&D		389,771	
43	National Aeronautics and Space Administration	864139J Exelis, Inc.	R&D		-1,558	
43	National Aeronautics and Space Administration	192423 Embry-Riddle Aero University	R&D		19,510	
43	National Aeronautics and Space Administration	2271582 Hamilton Sundstrand	R&D		1,739	
43	National Aeronautics and Space Administration	002285/NNG08CA01C Genesis Engineering Solutions, Inc.	R&D		63,597	
43	National Aeronautics and Space Administration	4200801398/Z1C1BCAE Raytheon	R&D		56,500	56,500
43	National Aeronautics and Space Administration	DG-133E-12-NC-1333 / GS-23F-0046P National Oceanic and Atmospheric Admini	R&D		23,808	23,808
43	National Aeronautics and Space Administration	21101-12-002/NNL11AA00B TO A-004 Science Systems and Applications, Inc.	R&D		78,063	
43	National Aeronautics and Space Administration	05-17 Hampton University	R&D		106,265	
43	National Aeronautics and Space Administration	Subcontract 418UC-SSL/NNG12FA45C University of California at Berkeley	R&D		588,197	
43	National Aeronautics and Space Administration	PO 39356/NNG12FD67C University of Arizona	R&D		12,254	12,254
43	National Aeronautics and Space Administration	Subcontract 1484857/NNN12AA01C Jet Propulsion Laboratory	R&D		125,140	
43	National Aeronautics and Space Administration	DG-133E-12-NC-1333 / GS-23F-0046P National Oceanic and Atmospheric Admini	R&D		662,154	
43	National Aeronautics and Space Administration	PO 1496128/NNN12AA01C Jet Propulsion Laboratory	R&D		8,650	

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COMPONENT UNITS						
UTAH STATE UNIVERSITY						
43	National Aeronautics and Space Administration	PO 2836041 / NAS5-02200 Northrop Grumman Systems Corporation	R&D		41,952	
43	National Aeronautics and Space Administration	4200811344/Z1C1BCAE Raytheon	R&D		39,187	
43	National Aeronautics and Space Administration	N00173-13-C-6009 Naval Research Laboratory	R&D		1,467,019	
43	National Aeronautics and Space Administration	S0184251/NAS2-03144 University of California at Santa Cruz	R&D		18,475	
43	National Aeronautics and Space Administration	2001644390 Johns Hopkins University	R&D		22,599	
43	National Aeronautics and Space Administration	VARIOUS	R&D		439,858	28,209
43	National Aeronautics and Space Administration	CG-2012-2-2 Space Environment Technologies	R&D		51,675	
43	National Aeronautics and Space Administration	PO ATK-88276 Alliant Techsystems, Inc. (ATK)	R&D		49,026	
43	National Aeronautics and Space Administration	Wavefront STTR 6/10/13/NNX13CA48P Wavefront, LLC	R&D		28,488	28,488
43	National Aeronautics and Space Administration	Sub No. 21101-13-002 / NNL11AA00B T Science Systems and Applications, Inc.	R&D		25,480	
43	National Aeronautics and Space Administration	4200801398/Z1C1BCAE Raytheon	R&D		58,502	
43	National Aeronautics and Space Administration	Wavefront STTR 6/10/13/NNX13CA48P Wavefront, LLC	R&D		36,888	
43	National Aeronautics and Space Administration	Subcontract 21101-14-023/NNL11AA00B Science Systems and Applications, Inc.	R&D		24,462	
43	National Aeronautics and Space Administration	4200802565/Z1C1BCAE Raytheon	R&D		19,388	
43.001	Science	VARIOUS			25,091	
43.001	Science	Z13-10499 University Corporation for Atmospheric Re	R&D		23,384	
43.001	Science	GATS/SC-120002 GATS, Inc.	R&D		31,859	
43.001	Science	VARIOUS	R&D		274,434	5,826
43.002	Aeronautics	VARIOUS	R&D		124,439	44,040
43.003	Exploration	F-PUR-02 Sienna Technologies, Inc.	R&D		10,000	
43.008	Education	VARIOUS			61,739	
45.301	Museums for America	VARIOUS			22,253	
47	National Science Foundation	VARIOUS	R&D	ARRA	11,945	
47	National Science Foundation	VARIOUS	R&D		190,052	132,394
47.041	Engineering Grants	CK 3869 Sommer Materials Research, Inc.	R&D		871	

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COMPONENT UNITS						
UTAH STATE UNIVERSITY						
47.041	Engineering Grants	VARIOUS	R&D		1,627,467	15,754
47.049	Mathematical and Physical Sciences	VARIOUS	R&D		631,323	
47.050	Geosciences	VARIOUS	R&D		1,829,669	265,792
47.050	Geosciences	VARIOUS Stroud Water Research Center	R&D		20,182	
47.070	Computer and Information Science and Engineering	VARIOUS			178,254	
47.070	Computer and Information Science and Engineering	340052-55900 Stroud Water Research Center	R&D		12,651	
47.070	Computer and Information Science and Engineering	VARIOUS	R&D		381,365	
47.074	Biological Sciences	SUBAWARD 201619 University of Notre Dame	R&D		4,603	
47.074	Biological Sciences	VARIOUS	R&D		847,206	
47.074	Biological Sciences	40987 (PRIME 1026843) Marine Biological Laboratory-Wood Hold,	R&D		29,493	
47.074	Biological Sciences	GA10618-127099 University of Virginia	R&D		2,284	
47.074	Biological Sciences	G112-14-W4580 Montana State University	R&D		39,582	
47.075	Social, Behavioral, and Economic Sciences	VARIOUS	R&D		139,128	15,050
47.076	Education and Human Resources	14376 University of Massachusetts	R&D		17,571	
47.076	Education and Human Resources	5612410 University of Connecticut	R&D		167,237	
47.076	Education and Human Resources	VARIOUS	R&D		969,329	38,788
47.076	Education and Human Resources	VARIOUS			360,721	
47.078	Polar Programs	VARIOUS	R&D		418,190	
47.079	Office of International and Integrative Activities	VARIOUS			27,622	
47.080	Office of Cyberinfrastructure	063014-87L7 University of New Mexico	R&D		16,169	
47.080	Office of Cyberinfrastructure	VARIOUS	R&D		3,863,889	1,708,157
47.081	Office of Experimental Program to Stimulate Competitive Research	11-0325/EPS-1135482 Brigham Young University	R&D		250,553	
47.082	ARRA- Trans-NSF Recovery Act Reasearch Support	VARIOUS	R&D	ARRA	42,517	12,082
64	Department of Veterans Affairs	VARIOUS			14,088	
66.460	Nonpoint Source Implementation Grants	VARIOUS	R&D		34,363	

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COMPONENT UNITS						
UTAH STATE UNIVERSITY						
66.461	Regional Wetland Program Development Grants	VARIOUS	R&D		85,265	
66.468	Capitalization Grants for Drinking Water State Revolving Funds	FY2013-2014 COOPERATIVE AGREEM Missouri University of Science and Techno	R&D		5,000	
66.474	Water Protection Grants to the States	REGION 8 SMALL GRANTS PROGRAM Utah Society of Environmental Education	R&D		1,166	
66.509	Science to Achieve Results (STAR) Research Program	VARIOUS	R&D		5,702	
66.509	Science to Achieve Results (STAR) Research Program	FY2013-053/WF-2179 The University of Kansas Center for Resea	R&D		4,160	
66.511	Office of Research and Development Consolidated Research/Training/Fellowships	61-3399US Michigan State University	R&D		16,204	
66.716	Research, Development, Monitoring, Public Education, Training, Demonstrations, and	G-5831-1 Colorado State University			26,054	
66.951	Environmental Education Grants	CHECK #4870 Utah Society of Environmental Education	R&D		1,732	
77.008	U.S. Nuclear Regulatory Commission Scholarship and Fellowship Program	VARIOUS			48,287	
77.008	U.S. Nuclear Regulatory Commission Scholarship and Fellowship Program	VARIOUS	R&D		239,322	
81	Department of Energy	RF01269894 The Ohio State University Research Found	R&D		-6,725	
81	Department of Energy	PO 4A-34098/DE-AC02-06CH11357 Argonne National Laboratory	R&D		32,658	
81	Department of Energy	220682 Battelle Energy Alliance, LLC			18,168	
81	Department of Energy	VARIOUS	R&D		27,317	
81	Department of Energy	257825 Brigham Young University	R&D		6,002	
81	Department of Energy	1044650 Sandia Laboratories	R&D		6	
81	Department of Energy	113698 Battelle Energy Alliance, LLC	R&D		181	
81	Department of Energy	1199345/GS-23F-0046P Sandia Laboratories	R&D		730	
81.022	Laboratory Equipment Donation Program	VARIOUS	R&D		74,772	
81.049	Office of Science Financial Assistance Program	1000597 University of Wyoming	R&D		-380	
81.049	Office of Science Financial Assistance Program	VARIOUS	R&D	ARRA	115,159	
81.049	Office of Science Financial Assistance Program	VARIOUS	R&D		244,891	
81.086	Conservation Research and Development	00131576 Battelle Energy Alliance, LLC	R&D		40,952	
81.087	Renewable Energy Research and Development	09-003 Battelle Energy Alliance, LLC	R&D		27,563	
81.087	Renewable Energy Research and Development	00091896 Battelle Energy Alliance, LLC	R&D		35,724	

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COMPONENT UNITS						
UTAH STATE UNIVERSITY						
81.087	Renewable Energy Research and Development	00122440 Battelle Energy Alliance, LLC	R&D		36,385	
81.087	Renewable Energy Research and Development	VARIOUS	R&D	ARRA	-74	-300
81.087	Renewable Energy Research and Development	00128493 Battelle Energy Alliance, LLC	R&D		183,755	
81.087	Renewable Energy Research and Development	VARIOUS	R&D		893,282	250,000
81.087	Renewable Energy Research and Development	00120590 Battelle Energy Alliance, LLC	R&D		-12,928	
81.087	Renewable Energy Research and Development	00118627 Battelle Energy Alliance, LLC	R&D		186,526	
81.087	Renewable Energy Research and Development	00086419 Battelle Energy Alliance, LLC	R&D		7,681	
81.087	Renewable Energy Research and Development	00128493 Battelle Energy Alliance, LLC	R&D		63,642	63,642
81.089	Fossil Energy Research and Development	EFDTIP2-TIP211 Houston Advanced Research Center	R&D		58,352	
81.089	Fossil Energy Research and Development	429305-19138/DE-FE0005476 Virginia Tech Polytechnic Institute and Stat	R&D		73,442	
81.089	Fossil Energy Research and Development	DDCK10 New Mexico Institute of Mining and Techno	R&D		37,152	
81.113	Defense Nuclear Nonproliferation Research	VARIOUS	R&D		220,736	65,139
81.113	Defense Nuclear Nonproliferation Research	DE-NA000439, 10-0308 Brigham Young University	R&D		54,074	
81.113	Defense Nuclear Nonproliferation Research	10-0309 Brigham Young University	R&D		754	
81.113	Defense Nuclear Nonproliferation Research	06-0203 Brigham Young University	R&D		-790	
81.117	Energy Efficiency and Renewable Energy Information Dissemination, Outreach,	VARIOUS	R&D		-1	
81.121	Nuclear Energy Research, Development and Demonstration	VARIOUS	R&D		87,698	
81.121	Nuclear Energy Research, Development and Demonstration	VARIOUS			159,533	
81.135	Advanced Research Projects Agency - Energy	VARIOUS	R&D		514,152	277,334
84.007	Federal Supplemental Educational Opportunity Grants	VARIOUS			718,037	
84.027	Special Education_Grants to States	VARIOUS State of Idaho Department of Education	R&D		16,997	
84.027	Special Education_Grants to States	VARIOUS State of Wyoming Department of Educatio			2,252	
84.027	Special Education_Grants to States	000314 Iowa Department of Education			15,267	
84.027	Special Education_Grants to States	LOG State of Idaho Department of Education			2,593	
84.027	Special Education_Grants to States	001113 Iowa Department of Education			-27	

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COMPONENT UNITS						
UTAH STATE UNIVERSITY						
84.027	Special Education_Grants to States	LOG State of Idaho Department of Education			11,573	
84.027	Special Education_Grants to States	21007 Kansas State Board of Education			531,037	
84.027	Special Education_Grants to States	652-11-1691 Kansas Department of Education			514,429	
84.027	Special Education_Grants to States	94-9410-248-1B04-14 Nebraska Department of Education			91,229	
84.027	Special Education_Grants to States	063014 State of Idaho Department of Education			25,175	
84.027	Special Education_Grants to States	074095 State of Idaho Department of Education			17,585	
84.027	Special Education_Grants to States	001214 Iowa Department of Education	R&D		43,146	
84.031	Higher Education_Institutional Aid	VARIOUS			489,296	
84.033	Federal Work-Study Program	VARIOUS			659,949	
84.033	Federal Work-Study Program	VARIOUS	R&D		51,492	
84.038	Federal Perkins Loan Program_Federal Capital Contributions	VARIOUS			90,562	
84.042	TRIO_Student Support Services	VARIOUS			589,744	
84.044	TRIO_Talent Search	VARIOUS			413,327	
84.047	TRIO_Upward Bound	VARIOUS			617,884	
84.048	Career and Technical Education -- Basic Grants to States	VARIOUS			1,914	
84.063	Federal Pell Grant Program	VARIOUS			36,919,741	
84.116	Fund for the Improvement of Postsecondary Education	VARIOUS			138,270	4,800
84.129	Rehabilitation Long-Term Training	VARIOUS			489,811	
84.132	Centers for Independent Living	ILNET-USU-14 TIRR Memorial Herman			189,801	
84.132	Centers for Independent Living	H132B070003, 1525-13 TIRR Memorial Herman			38,000	
84.133	National Institute on Disability and Rehabilitation Research	4309-USU-USDE-0234 Penn State University	R&D		47,319	
84.133	National Institute on Disability and Rehabilitation Research	VARIOUS	R&D		196,089	
84.133	National Institute on Disability and Rehabilitation Research	SWADA-USU-14 TIRR Memorial Herman			-2,385	
84.133	National Institute on Disability and Rehabilitation Research	1551251 University of Colorado	R&D		83,960	
84.224	Assistive Technology	VARIOUS	R&D		459,674	

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COMPONENT UNITS						
UTAH STATE UNIVERSITY						
84.224	Assistive Technology	VARIOUS			-12,404	
84.235	Rehabilitation Services Demonstration and Training Programs	VARIOUS George Washington University			2,524	
84.275	Rehabilitation Training_General Training	VARIOUS			124,735	
84.305	Education Research, Development and Dissemination	A002689301 R305A120449 University of Minnesota	R&D		162,816	
84.324	Research in Special Education	VARIOUS	R&D		54,271	
84.325	Special Education - Personnel Development to Improve Services and Results for Children	VARIOUS			583,744	
84.325	Special Education - Personnel Development to Improve Services and Results for Children	VARIOUS	R&D		276,571	
84.326	Special Education_Technical Assistance and Dissemination to Improve Services and	VARIOUS			1,524,249	
84.334	Gaining Early Awareness and Readiness for Undergraduate Programs	VARIOUS			2,547,187	1,627,180
84.335	Child Care Access Means Parents in School	VARIOUS			253,094	
84.358	Rural Education	VARIOUS	R&D		29,202	
84.379	Teacher Education Assistance for College and Higher Education Grants (TEACH Grants)	VARIOUS			285,324	
84.400	ARRA- Centers for Independent Living, Recovery Act	1475-13 TIRR Memorial Herman		ARRA	23,630	
84.400	ARRA- Centers for Independent Living, Recovery Act	1536-14 TIRR Memorial Herman			42,640	
84.411	Investing in Innovation (i3) Fund (B)	VARIOUS	R&D	ARRA	4,492,724	1,376,875
85.601	Smithsonian Institution Fellowship Program	VARIOUS	R&D		8,088	
93	Department of Health and Human Services	VARIOUS			533,841	
93	Department of Health and Human Services	VARIOUS			607,036	473,464
93	Department of Health and Human Services	VARIOUS	R&D		35,325	
93	Department of Health and Human Services	VARIOUS	R&D		3,266,376	90,962
93	Department of Health and Human Services	VARIOUS Ventria Bioscience	R&D		66,729	
93	Department of Health and Human Services	SOW#1 SIGA Technologies, Inc.	R&D		27,281	
93.051	Alzheimer's Disease Demonstration Grants to States	MOU 5-6-11 Alzheimer's Association Utah Chapter	R&D		29,323	
93.086	Healthy Marriage Promotion and Responsible Fatherhood Grants	VARIOUS			827,512	288,713
93.110	Maternal and Child Health Federal Consolidated Programs	VARIOUS			1,656,549	100,000

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COMPONENT UNITS						
UTAH STATE UNIVERSITY						
93.113	Environmental Health	VARIOUS	R&D		-320	
93.113	Environmental Health	115-9585-04 Kaiser Foundation Research Institute	R&D		22,816	
93.121	Oral Diseases and Disorders Research	2000945890 Johns Hopkins University	R&D		129,617	
93.121	Oral Diseases and Disorders Research	VARIOUS	R&D		64,132	
93.121	Oral Diseases and Disorders Research	PO#100086103 The University of Iowa	R&D		10,724	
93.173	Research Related to Deafness and Communication Disorders	UT16312 Ohio University	R&D		158,623	
93.173	Research Related to Deafness and Communication Disorders	VARIOUS	R&D		158,141	
93.242	Mental Health Research Grants	VARIOUS	R&D		203,793	
93.243	Substance Abuse and Mental Health Services_Projects of Regional and National	VARIOUS The Children's Center			84,462	
93.262	Occupational Safety and Health Program	G-4686-1 High Plains Intermountain Center for Agric	R&D		2,429	
93.262	Occupational Safety and Health Program	VARIOUS Marshfield Clinic	R&D		9,626	
93.273	Alcohol Research Programs	VARIOUS	R&D		25,735	
93.279	Drug Abuse and Addiction Research Programs	VARIOUS	R&D		791,563	
93.283	Centers for Disease Control and Prevention_Investigations and Technical	2013-04-0430-02 Association of Maternal and Child Health	R&D		4,000	
93.283	Centers for Disease Control and Prevention_Investigations and Technical	VARIOUS	R&D		295,386	81,081
93.360	Biomedical Advanced Research and Development Authority (BARDA), Biodefense	VARIOUS			91,023	
93.361	Nursing Research	PO 2881317 University of Pennsylvania	R&D		96,228	
93.395	Cancer Treatment Research	C00034030-1 University of Missouri, Columbia	R&D		48,358	
93.615	Affordable Care Act (ACA) Maternal, Infant, and Early Childhood Home Visiting Research	542794-78002 Lehigh University	R&D		39,699	
93.701	ARRA- Trans-NIH Recovery Act Research Support	G-7820-1 Colorado State University	R&D		253,368	
93.701	ARRA- Trans-NIH Recovery Act Research Support	VARIOUS	R&D	ARRA	28,276	
93.847	Diabetes, Digestive, and Kidney Diseases Extramural Research	VARIOUS	R&D		78,544	74,083
93.855	Allergy, Immunology and Transplantation Research	G-7822-1 Colorado State University	R&D		146,258	
93.855	Allergy, Immunology and Transplantation Research	G-7835-5/5U54 AI065357 Colorado State University	R&D		157,643	
93.855	Allergy, Immunology and Transplantation Research	G-7802-1 Colorado State University	R&D		8,973	

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COMPONENT UNITS						
UTAH STATE UNIVERSITY						
93.855	Allergy, Immunology and Transplantation Research	#R44 AI0072861 Microbiotix, Inc.	R&D		35,684	
93.855	Allergy, Immunology and Transplantation Research	VARIOUS Adamas Pharmaceuticals	R&D		27,294	
93.855	Allergy, Immunology and Transplantation Research	VARIOUS	R&D		613,024	
93.859	Biomedical Research and Research Training	2P50GM076547-06A1, 2012.0009 Institute for Systems Biology	R&D		68,294	
93.859	Biomedical Research and Research Training	VARIOUS	R&D		357,261	144,393
93.865	Child Health and Human Development Extramural Research	PROJECT #63 IRIS Educational Media	R&D		1	
93.865	Child Health and Human Development Extramural Research	PZ11103 University of New Hampshire	R&D		69,475	
93.865	Child Health and Human Development Extramural Research	VARIOUS	R&D		2,691	
93.866	Aging Research	12-0342 Brigham Young University	R&D		8,011	
93.866	Aging Research	VARIOUS	R&D		123,148	-4,840
93.959	Block Grants for Prevention and Treatment of Substance Abuse	2012-881 Utah County			13,593	
93.959	Block Grants for Prevention and Treatment of Substance Abuse	VARIOUS Utah County			25,009	
93.959	Block Grants for Prevention and Treatment of Substance Abuse	2013-772 Utah County			7,234	
94.007	Program Development and Innovation Grants	VARIOUS Oregon Campus Compact			803	
94.013	Volunteers in Service to America	VARIOUS			226,024	
94.020	CNCS Disaster Response Cooperative Agreement	VARIOUS The Corps Network			-4,582	
94.020	CNCS Disaster Response Cooperative Agreement	VARIOUS			-11,391	
97	Department of Homeland Security	PO 2013-016 / FA8750-08-C-0262 Norwich University Applied Research Instit	R&D		29,517	
97	Department of Homeland Security	VARIOUS	R&D		15,883	
97	Department of Homeland Security	SA 2014-008/D13PC00229 Norwich University Applied Research Instit	R&D		425,769	
98.001	USAID Foreign Assistance for Programs Overseas	G-9650-33 Colorado State University	R&D		73,970	73,970
98.001	USAID Foreign Assistance for Programs Overseas	G-9650-33 Colorado State University	R&D		98,332	
98.001	USAID Foreign Assistance for Programs Overseas	G-9650-33 Colorado State University	R&D		16,417	16,417
98.001	USAID Foreign Assistance for Programs Overseas	G-9650-31 Colorado State University	R&D		72,932	
98.001	USAID Foreign Assistance for Programs Overseas	G-9650-31 Colorado State University	R&D		103,427	103,427

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COMPONENT UNITS						
UTAH STATE UNIVERSITY						
98.001	USAID Foreign Assistance for Programs Overseas	1001624-11S-18854-00 Development Alternatives, Inc.	R&D		2,756	
99	Miscellaneous	VARIOUS	R&D		610,520	
99	Miscellaneous	Sub A000280284 Harris Corporation	R&D		961,758	
99	Miscellaneous	PO 868866N Exelis, Inc.	R&D		13,435	
99	Miscellaneous	PO ERA0534 General Dynamics	R&D		105,672	
		Subtotal – Utah State University			168,975,394	17,772,805
UTAH VALLEY UNIVERSITY						
11.611	Supporting Manufacturers in the New Energy Economy	70NANB10H319 WestCamp Inc			103,457	
15.231	Fish, Wildlife and Plant Conservation Resource Management	VARIOUS	R&D		13,172	
15.238	Challenge Cost Share	VARIOUS	R&D		2,479	
15.945	CESU Timp Cave Ed Internship	H1200-09-0005 Northern Arizona University			1,203	
17.282	Trade Adjustment Assistance Community College and Career Training (TAACCCT)	VARIOUS			807,624	
42	Open World	5232 FHI 360			4,997	
45.024	Promotion of the Arts_Grants to Organizations and Individuals	VARIOUS			10,000	
45.312	National Leadership Grants	VARIOUS			33,012	
47.049	Faculty Award - CURM	13-0379 Brigham Young University	R&D		250	
47.049	Mathematical and Physical Sciences	VARIOUS	R&D		19,303	
47.050	Geosciences	VARIOUS	R&D		18,263	
47.050	SCEC - Examining the Cause of Significant Ground Deformation	38448074 University of Southern California	R&D		7,493	
47.076	Western Alliance to Expand Student Opportunities	KMS0051-24-7/SUB Arizona State University			611	
47.076	Education and Human Resources	VARIOUS			284,275	
47.078	Polar Programs	VARIOUS	R&D		145,054	121,425
47.080	Office of Cyberinfrastructure	VARIOUS			51,463	
84.007	Federal Supplemental Educational Opportunity Grants	VARIOUS			491,230	
84.033	Federal Work-Study Program	VARIOUS			885,971	

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COMPONENT UNITS						
UTAH VALLEY UNIVERSITY						
84.037	Perkins Loan Cancellations	VARIOUS			67,804	
84.042	TRIO_Student Support Services	VARIOUS			234,690	
84.044	TRIO_Talent Search	VARIOUS			269,944	
84.047	TRIO_Upward Bound	VARIOUS			336,679	
84.063	Federal Pell Grant Program	VARIOUS			47,977,398	
84.215	Fund for the Improvement of Education	VARIOUS			31,028	
84.334	Gaining Early Awareness and Readiness for Undergraduate Programs	VARIOUS			4,822,927	516,412
84.335	Child Care Access Means Parents in School	VARIOUS			20,394	
97.043	State Fire Training Systems Grants	VARIOUS			34,529	
		Subtotal – Utah Valley University			56,675,250	637,837
WEBER STATE UNIVERSITY						
10	Department of Agriculture	VARIOUS			2,132	
10	Department of Agriculture	VARIOUS	R&D		11,776	
10.001	Agricultural Research_Basic and Applied Research	VARIOUS	R&D		61,830	
15.642	Challenge Cost Share	VARIOUS	R&D		1,527	
15.655	Migratory Bird Monitoring, Assessment and Conservation	Agreement Ogden City	R&D		19,834	
15.655	Migratory Bird Monitoring, Assessment and Conservation	VARIOUS	R&D		357	
15.657	Endangered Species Conservation Recovery Implementation Funds	VARIOUS	R&D		19,774	
15.670	Adaptive Science	VARIOUS	R&D		33,128	
15.812	Cooperative Research Units Program	3TB627 South Dakota State University	R&D		12,440	
15.812	Cooperative Research Units Program	Q01569 The Regents of New Mexico State Universi	R&D		855	
17.282	Trade Adjustment Assistance Community College and Career Training (TAACCCT)	VARIOUS			193,153	
43.001	Aerospace Education Services Program	Subcontract #748853 University of Washington	R&D		13,786	
43.001	Science	VARIOUS	R&D		4,301	
43.001	Aerospace Education Services Program	Subcontract #462967 University of Washington	R&D		-1	

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COMPONENT UNITS						
WEBER STATE UNIVERSITY						
45.149	Promotion of the Humanities_Division of Preservation and Access	VARIOUS	R&D		164	
47.049	Mathematical and Physical Sciences	11778 Central Washington University	R&D		4,009	
47.050	Geosciences	VARIOUS	R&D		69,386	
47.076	Education and Human Resources	Sub award Agreement Lorain County Community College			9,319	
47.076	Education and Human Resources	VARIOUS			63,437	
66.034	Surveys, Studies, Research, Investigations, Demonstrations, and Special Purpose	VARIOUS			81,607	
84.007	Federal Supplemental Educational Opportunity Grants	VARIOUS			496,506	
84.033	Federal Work-Study Program	VARIOUS			851,566	
84.042	TRIO_Student Support Services	VARIOUS			383,180	
84.044	TRIO_Talent Search	VARIOUS			256,225	
84.047	TRIO_Upward Bound	VARIOUS			670,400	
84.063	Federal Pell Grant Program	VARIOUS			28,860,064	
84.215	Fund for the Improvement of Education	MOU Ogden School District			26,281	
84.215	Fund for the Improvement of Education	FON# ED-GRANTS-042012-002 United Way of Northern Utah			53,903	
84.215	Fund for the Improvement of Education	MOU Ogden School District			3,559	
84.334	Gaining Early Awareness and Readiness for Undergraduate Programs	MOU-PO131814 Ogden City School District			46,579	
84.334	Gaining Early Awareness and Readiness for Undergraduate Programs	Agreement PO#131454 Ogden City School District			102,456	
84.334	Gaining Early Awareness and Readiness for Undergraduate Programs	MOU-PO131814 Ogden City School District			19,409	
84.334	Gaining Early Awareness and Readiness for Undergraduate Programs	Agreement PO#131454 Ogden City School District			21,597	
84.367	Supporting Effective Educator Development Grant Program	07-UT02-SEED2012 National Writing Project Corporation			7,984	
84.367	Supporting Effective Educator Development Grant Program	07-UT02-SEED2012 National Writing Project Corporation			5,267	
93.283	Centers for Disease Control and Prevention-Investigations and Technical Assistance	Letter Weber-Morgan Health Department			2,000	
93.283	Centers for Disease Control and Prevention-Investigations and Technical Assistance	Letter Weber-Morgan Health Department			513	
93.822	Health Careers Opportunity Program	VARIOUS			47,745	
93.888	Specially Selected Health Projects	VARIOUS			69,582	

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, 2014

CFDA	Name	Award/Contract Name of Pass-through Entity	R&D	ARRA	Expenditures	Provided to Subrecipients
COMPONENT UNITS						
WEBER STATE UNIVERSITY						
98.001	USAID Foreign Assistance for Programs Overseas	201121454-14 The Regents of University of California	R&D		10,742	
		Subtotal – Weber State University			32,538,372	
		Subtotal – Component Units			663,911,857	50,095,413
		TOTAL FEDERAL EXPENDITURES			4,367,860,000	654,903,623
Summary of Commodities, Endowments, Loan Guarantees, and Loans Outstanding Reported in Notes to the Schedule of Expenditures of Federal Awards					2,051,655,931	
		TOTAL			6,419,515,931	

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, are identified with the federal agency two-digit prefix in 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.

  Aging Cluster
  CCDF Cluster (Child Care)
  CDBG – State-Administered CDBG Cluster
  Centers for Independent Living Cluster
  Child Nutrition Cluster
  Clean Water State Revolving Fund Cluster
  Disability Insurance/SSI Cluster
  Drinking Water State Revolving Fund Cluster
  Economic Development Cluster
  Employment Services Cluster
  Fish and Wildlife Cluster
  Food Distribution Cluster
  Highway Planning and Construction Cluster
  Highway Safety Cluster
  JAG Program Cluster
  Medicaid Cluster
  Research and Development Programs
  School Improvement Grants Cluster
  SNAP Cluster
  Special Education Cluster (IDEA)
  Statewide Data Systems Cluster
  Student Financial Assistance Programs
  TANF Cluster
  Transit Services Programs Cluster
  TRIO Cluster
  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 $15,350,000 in federal awards expended for the fiscal year ended June 30, 2014. All other programs are classified as Type B by the State. For the year ended June 30, 2014, certain low-risk Type A programs were not audited and certain Type B programs were audited as required by OMB Circular A-133. All Type A and Type B programs that were audited as major programs are listed in the "Schedule of Findings and Questioned Costs, Part I. Summary of Auditor's Results," item No. 7 (page 185).

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, 2014.

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 noting the "Name of Pass-Through Entity," 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 "Provided to Subrecipients" to identify the amount provided to subrecipients. The State makes subgrants to other entities to carry out some 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.

NOTE 3. 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, 2014, the following inventories of nonmonetary assistance existed:

Assistance	Inventory Balance June 30, 2014
Food Commodities	$ 821,433

NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

NOTE 4. 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	$ 4,367,860,000
	Reconciling items:	
A.	Federal Capital Contribution for loan programs reported as federal revenue in the State's Governmental Fund and Proprietary Fund Financial Statements but not reported on the Schedule:	
	HOME Investment Partnership Loans (14.239)	2,310,000
	Clean Water Capitalization Grant State Revolving Fund Loans (66.458)	2,991,280
	Drinking Water Capitalization Grant State Revolving Fund Loans (66.468)	5,462,270
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.	17,612,780
C.	Federal flow-through funds for colleges and universities which are not reported in the Component Unit Financial Statements as federal revenue.	(33,467,215)
D.	State-funded unemployment insurance expenditures reported on the Schedule which are not reported as federal revenue in the Proprietary Fund Financial Statements.	(215,652,470)
E.	Amounts not included and not reported in the single audit for Build America Bonds subsidy payments, State Small Business Credit Initiative (SSBCI) funds, CHIPRA bonus payment, and the Temporary High Risk Insurance Pool Program.	40,441,307
F.	Fund Financial Statements accrual of federal pass-through revenues to local school districts.	(17,641,033)
G.	Reed Act money spent that was received in prior years.	(6,358,950)
H.	Other adjustments to federal revenues:	
	Medicaid services prior year grants drawn after September 30 letter of credit closure	6,342,749
	ARRA Medicaid services prior year grants drawn after September 30 letter of credit closure	3,735,913
	Rehab Basic Support Grant 84.126 funding obligation not available as of June 30, 2014	(4,948,183)
I.	Other miscellaneous reconciling items, net.	1,548,030
	Total federal revenue per the Fund Financial Statements	$ 4,170,236,478
	FEDERAL REVENUE PER THE FUND FINANCIAL STATEMENTS:	
	Governmental Funds – Federal Grants and Contracts	$ 3,463,045,000
	Proprietary Funds – Federal Reinsurance and Allowances / Reimbursements	43,353,000
	Proprietary Funds – Federal Grants	32,215,000
	Component Units – Operating Grants and Contributions	1,149,890,000
	Total	4,688,503,000
	Less amounts included in the Component Unit revenues for:	
	State, local, and other grants and contributions	(476,526,524)
	College and university federal flow-through funds from State agencies	(41,739,998)
	Total federal revenue per the Fund Financial Statements	$ 4,170,236,478

NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

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 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 On or After October 1, 1998
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

As of June 30, 2014, the Utah Higher Education Assistance Authority had guaranteed student loans outstanding with a current principal and interest balance of approximately $1.264 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, 2013.

NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

NOTE 6. FEDERAL LOANS OUTSTANDING AND NEW LOANS ISSUED

The State administers the following federal loan programs:

	CFDA #	Beginning Balance at July 1, 2013	New Loans Issued During Fiscal Year 2014	Repayments/ Adjustments During Fiscal Year 2014	Outstanding Balance at June 30, 2014
Rural Housing Preservation Program	10.433	$ 5,025,621	$ 797,385	$ 87,019	$ 5,735,987
Rental Housing Rehabilitation Program	14.230	277,210	-	23,496	253,714
HOME Investment Partnerships Program	14.239	57,133,007	8,731,308	3,256,752	62,607,563
Highway Planning and Construction Program	20.205	780,868	822,000	780,868	822,000
Clean Water Capitalization Grants State Revolving Fund	66.458	185,803,935	3,438,000	15,614,244	173,627,691
Drinking Water Capitalization Grants State Revolving Fund	66.468	99,570,618	10,782,379	6,332,503	104,020,494
State Energy Program Revolving Fund	81.041	2,593,968	450,234	994,033	2,050,169
Perkins Loan Program	84.038	53,125,619	9,097,143	9,983,783	52,238,979
Nurse Faculty Loan Program (NFLP)	93.264	399,934	119,109	30,745	488,298
Health Professions Student Loan Program	93.342	2,996,869	1,126,897	246,954	3,876,812
Nursing Student Loan Program	93.364	416,356	78,583	97,396	397,543
		$ 408,124,005	$ 35,443,038	$ 37,447,793	$ 406,119,250

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.

The colleges and universities also partially administer the Federal Direct Student Loans (Direct Loan) Program. 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, and disbursing funds to students. During the fiscal year ending June 30, 2014, the colleges and universities disbursed the following amount of new loans:

	CFDA #	New Loans Disbursed During Fiscal Year 2014
Federal Direct Student Loans	84.268	$ 379,770,889

NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

NOTE 7. FEDERAL ENDOWMENT

The Utah Arts Council of the Utah Department of Heritage and Arts 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, 2014, interest earnings and contributions were $3,696 and no grants were issued. The Utah Arts Endowment Fund balance at June 30, 2014, comprised of the federal endowment and donations, was $804,341.

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

During the fiscal year ended June 30, 2014, the Utah Department of Health received $10,908,402 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). 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 received in the fiscal year ended June 30, 2014 correspond to an annual average food benefit for 18,078 persons.

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: ***Unmodified***

2. Internal control over financial reporting:
   - Material weaknesses identified? ____ yes __x__ no
   - Significant deficiencies identified? __x__ yes ____ none reported
     (#2014-001)

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:

     12.401 Military Operations & Maintenance (#2014-002)
     17.258, 17.259, 17.278 (WIA) Workforce Investment Act Cluster (#2014-037)

   - Significant deficiencies identified? __x__ yes ____ no

5. Type of auditor's report issued on compliance for major programs: ***Unmodified*** *for all major programs except for the following program which was* ***qualified****:*

   12.401 Military Operations & Maintenance (#2014-002)

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

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

PART I. SUMMARY OF AUDITOR'S RESULTS

7. Identification of major programs:

CFDA #	GRANT NAME
10.551, 10.561	SNAP Cluster
10.553, 10.555, 10.556, 10.559	Child Nutrition Cluster
10.558	Child and Adult Care Food Program
12.400	Military Construction
12.401	Military Operations and Maintenance
14.239	HOME Investment Partnership Program
17.258, 17.259, 17.278 *	WIA Cluster
20.205, 20.219, 23.003	Highway Planning and Construction Cluster
66.458	Clean Water SRF
66.468	Drinking Water SRF
84.010	Title I, Part A
84.027, 84.173, 84.391	Special Education Cluster (IDEA)
84.032	Federal Family Education Loans
84.048 *	Career and Technical Education – Basic Grants to States
84.126	Vocational Rehabilitation
84.367	Improving Teacher Quality
93.268	Immunization Project/Vaccine Expend.
93.558, 93.716	TANF Cluster
93.563	Child Support Enforcement
93.568	Low Income Home Energy Assistance
93.575, 93.596	CCDF Cluster (Child Care)
93.667	Social Services Block Grant
93.767	Children's Health Insurance Program
93.659 *	Adoption Assistance
93.775, 93.777, 93.778	Medicaid Cluster
93.889 *	Hospital Preparedness Program
93.994 *	Maternal and Child Health Services Block
97.036 *	Disaster Grants – Public Assistance
97.067 *	Homeland Security Grant Program
various	Research and Development Programs
84.007, 84.033, 84.037, 84.038, 84.063, 84.268, 84.379, 84.408, 93.264, 93.342, 93.364, 93.408, 93.925	Student Financial Assistance Programs Cluster

* Type B Program

8. Dollar threshold used to distinguish between Type A and Type B programs: ***$15,350,000***

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

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

PART II. FINDINGS – FINANCIAL STATEMENTS AUDIT

DEPARTMENT OF DEFENSE, NATIONAL GUARD BUREAU

2014-001. **NONCOMPLIANCE WITH FEDERAL ALLOWABLE ACTIVITY REQUIREMENTS**
(Utah National Guard)

CFDA Number and Title: **12.401 National Guard Military Operations and Maintenance (O&M) Projects**
Federal Award Number: **W911YP-10-2-1001**
Questioned Costs: **$431,703**
Pass-through Entity: N/A

NOTE: This finding is presented in detail in Finding No. 2014-002 in Part III of this section.

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

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

DEPARTMENT OF DEFENSE, NATIONAL GUARD BUREAU

2014-002. NONCOMPLIANCE WITH FEDERAL ALLOWABLE ACTIVITY REQUIREMENTS

CFDA Number and Title: **12.401 National Guard Military Operations and Maintenance (O&M) Projects**
Federal Award Number: **W911YP-10-2-1001**
Questioned Costs: **$431,703**
Pass-through Entity: N/A

The Utah National Guard (the Guard) inappropriately charged $431,703 in payroll expenditures for State employees serving as language support specialists and analysts on the Counterdrug Task Force (CDTF) to the Operations and Maintenance Appendix 1 (W911YP-10-2-1001) of the Master Cooperative Agreement (MCA). Such expenditures were not for activities designated as allowable within Appendix 1.

Reimbursement for these CDTF payroll expenditures was initially requested by the State Military Department (SMD) from the Law Enforcement Assistance Narcotics and Dangerous Drugs Laboratory Analysis program (CFDA 16.001). However, the Guard Counterdrug Task Force federal program manager determined certain costs were not allowable to that program. The Guard SMD then charged the expenditures to Appendix 1 of the MCA in order to obtain federal reimbursement.

Guard management subsequently discovered that these expenditures were unallowable under Appendix 1. The Guard then submitted a proposal to the National Guard Bureau (NGB) for the creation of a new Special Military Project Cooperative Agreement that would designate CDTF payroll expenditures as an allowable charge to that agreement. Although the Guard has not yet received the NGB's approval for the creation of a new agreement, they have continued to charge CDTF payroll expenditures to Appendix 1 of the MCA.

Because the CDTF expenditures were not allowable under the MCA's Appendix 1, we have questioned all CDTF costs charged to Appendix 1 during the State's fiscal year 2014, totaling $431,703. Subsequently, the Guard has also identified related additional potentially unallowable costs charged to the MCA; however, the specific amounts are not yet determinable and they are working to calculate those specific amounts.

Recommendation:

We recommend that the Guard discontinue charging CDTF expenditures to the Operations and Maintenance MCA. We also recommend that the Guard carefully review the applicable MCA Appendix criteria to ensure that expenditures comply with allowable activity requirements prior to submitting requests for federal reimbursement.

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

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

DEPARTMENT OF DEFENSE, NATIONAL GUARD BUREAU

Guard's Response:

1. *We have ceased requesting reimbursement for costs that are not allowable under the Cooperative Agreement Military Operations Appendix. Costs which are found to be unallowable under the conditions of the Drug Enforcement Agency (DEA) Grant (CFDA 16.001) are not reimbursed to the State. This action was accomplished effective October 28, 2014.*

2. *We have made or will make the following corrective actions within the Counterdrug Task Force (CDTF) to prevent unallowable costs associated with the DEA Grant (CFDA 16.001).*
   - *Time Limited State Employees are in the process of being terminated.*
   - *We are working with the UTNG Department of Human Resources Management (DHRM) representative to terminate the concerned benefited (Schedule B) CDTF employees within their rights. This will take until at least January 1, 2015. Costs incurred during this period will not be charged to the Cooperative Agreement (CFDA 12.401).*
   - *CDTF has revised their billing procedures with DEA to ensure that reimbursement covers all of the allowable costs incurred, with the expectation that this will help prevent future unallowable costs.*
   - *CDTF will emplace internal controls to ensure all costs incurred in the CDTF program are in compliance with the conditions of the DEA grant and that costs are charged to the correct grant and charges are not incurred. The internal controls will be reviewed by the State Military Department (SMD) and the United States Property and Fiscal Officer (USPFO) for Utah. CDTF plans to complete this by January 1, 2015.*

3. *UTNG is working with National Guard Bureau (NGB) to determine the requirement to reimburse the questioned costs. The CDTF believes the costs were incurred within the allowance of the federal funds involved, but not within the conditions of the Cooperative Agreement. There are two channels in NGB through which we are coordinating.*
   - *USPFO for Utah has filed an initial report notifying NGB of this noncompliance. USPFO will work with the fiscal office of NGB to determine the nature of the violation and subsequent requirements. Timeline is unknown.*
   - *UTNG CDTF has notified the NGB Counterdrug program manager of this noncompliance and will work with them to determine their subsequent requirements.*

4. *Prior to the audit, UTNG CDTF recognized the problem with using the Cooperative Agreement Appendix for the purpose noted. In consultation with NGB CD, it was*

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

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

DEPARTMENT OF DEFENSE, NATIONAL GUARD BUREAU

determined that a Special Military Project Cooperative Agreement (SMPCA) would be the proper corrective action. UTNG requested a SMPCA through NGB to allow the use of NGB funds to reimburse the costs of this program. If approved, this would allow the program to be reinstated within the terms of the new SMPCA. The time frame for approval is unknown and out of our control.

5. *UTNG SMD will develop Internal Control Checklists for each Grant and Cooperative Agreement appendix to be reviewed annually, and signed by the federal Cooperative Agreement Program Manager, state and federal financial accounting technicians, and the Grants Officer Representative. SMD expects to implement this program by March 1, 2015 and renew it annually, probably in September thereafter. Checklists will be reviewed by the auditors of the USPFO to ensure they meet management control requirements.*

6. *The USPFO for Utah has directed the Internal Review (auditing) Section to conduct audits of all Cooperative Agreement appendices (CFDA 12.401). The complete audits of all Cooperative Agreement appendices are planned over the next two years.*

7. *We have identified the requirement to audit the DEA Grants (CFDA 16.001). USPFO for Utah is determining his authority to perform the audit. Depending on his determination, we will request an audit of these two grants.*

Contact Person: Michael Norton, State Resource Manager, 801-432-4445.

Anticipated Correction Date: The noncompliance corrective actions are in place as of October 28, 2014. The corrective actions to emplace the internal controls will be completed by March 1, 2015. The determination of repayment and other auditing actions will take longer as identified in each action above. This noncompliance continued past June 30, 2014 into State FY 2015. The 2015 Single Audit may find the same noncompliance but it will be corrected.

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

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

DEPARTMENT OF DEFENSE, NATIONAL GUARD BUREAU

2014-003. **INADEQUATE INTERNAL CONTROL OVER FEDERAL SUSPENSION AND DEBARMENT REQUIREMENTS**
(Utah National Guard)

CFDA Numbers and Titles: **12.400 National Guard Military Construction Projects**
12.401 National Guard Military Operations and Maintenance (O&M) Projects
Federal Award Numbers: **W911YP-10-2-1000, W911YP-11-2-2001, W911YP-11-2-2002, W911YP-13-2-2001**
Questioned Costs: **N/A**
Pass-through Entity: N/A

The Utah National Guard did not have adequate internal control in place to ensure that contractors were not suspended or debarred for any of the construction contracts or agency-formed contracts we tested.

Verifying that the contractor is not suspended or debarred may be accomplished by checking the Excluded Parties List maintained by the U.S. Government System for Award Management (www.sam.gov), collecting a certification from the entity, or adding a clause or condition to the agreement with the entity. Federal regulations (2 CFR 180.220) prohibit non-federal entities from contracting for the expenditure of federal grant funds with entities that are suspended or debarred or whose principals are suspended or debarred if the contract is expected to equal or exceed $25,000.

This weakness occurred because the Utah National Guard assumed that the State Division of Facilities Construction and Management (DFCM) and the State Division of Purchasing were responsible for ensuring that the Utah National Guard's construction contracts and agency-formed contracts, respectively, complied with the federal requirements of this grant. Errors like these can result in potential questioned costs or loss of future grant funding. We did not question any costs associated with these errors because none of the contractors tested were on the federal Excluded Parties List.

Recommendation:

We recommend that the Utah National Guard implement internal controls in the contracting process to ensure compliance with the federal suspension and debarment requirements for all covered transactions.

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Utah National Guard's Response:

1. *The State Resource Manager now reviews all agency contracts to ensure an appropriate suspension and debarment clause is in the contract. Contracts which do not contain the appropriate clause are corrected before being signed.*

2. *As the finding noted, many of the contracts which did not have the suspension and debarment clause were done by the Division of Facilities Construction and Management (DFCM). UTNG has discussed the problem with DFCM and asked for the inclusion of the suspension and debarment clause in all future contracts. An accounting technician in the State Military Department reviews all contracts for the clause. When the clause is not included, we request a letter through DFCM from the contractor certifying they are in compliance.*

3. *A State Military Department Accounting Technician has established an account in the U.S. Government System for Award Management (www.sam.gov). If we cannot obtain certification from the contractor, we check the website for any active exclusions applying to the contractor(s).*

Contact Person: Michael Norton, State Resource Manager, 801-432-4445
Anticipated Correction Date: October 1, 2014. The corrective actions are in place.

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2014-004. **IMPROPER CALCULATION OF MAINTENANCE OF EFFORT**
(Utah State Office of Education and Utah State Office of Rehabilitation)

CFDA Numbers and Titles: **1) 84.027 Special Education (IDEA)–Grants to States**
2) 84.173 Special Education (IDEA) Preschool Grants
Federal Award Numbers: **1) H027A130170 and H027A120059**
2) H173A120092 and H173A130092
Questioned Costs: **N/A**
Pass-through Entity: N/A

We reviewed the Special Education (IDEA) Cluster maintenance of effort (MOE) calculation prepared by the Utah Office of Education (USOE) for fiscal years 2013 and 2014 to determine compliance with MOE requirements. In the 2013 MOE calculation spreadsheet, the USOE improperly included State special education funding for the Utah State Office of Rehabilitation (USOR) in both the USOR row and the USOE row, which resulted in overstating the Total State Financial Support that was reported to the U.S. Department of Education for fiscal year 2013 by $5,102,329. This error, in turn, resulted in an inaccurate MOE determination for fiscal year 2014. This error may have been detected with a more thorough review.

Since the purpose of the MOE requirement is to ensure that LEAs expend at least the same amount of local/state funding for special education as in the previous fiscal year, not accurately reporting the required level of MOE could result in reductions in future grant funding or potential questioned costs. Because the USOE met the MOE requirements for fiscal year 2014 in spite of the overstated amount of State Financial Support, we have not questioned any costs for this error.

Recommendation:

We recommend that the USOE: 1) correct previous calculation errors, 2) report the corrections to the U.S. Department of Education, and 3) strengthen internal controls over the preparation of the MOE calculation to ensure accuracy and compliance with the MOE requirements.

USOE's Response:

The Special Education section has corrected the calculation of Maintenance of State Financial Support (MSFS). The USOE has implemented additional internal controls for the review of MSFS and has corrected the current calculation. Prior to the audit by the Office of the Utah State Auditor (OSA), the USOE submitted supporting documentation to the State Budget Officer at the Governor's Office of Management and Budget for review and

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certification. Following this review and certification, the USOR submitted additional expenditures from FFY2013 that the USOE was required to include in the MSFS calculation. The late submission of data by the USOR introduced the error into the calculation. Beginning with the calculation revision, which occurred in May 2014, and for all future funding applications, the calculation will be reviewed by the USOE Internal Audit section in addition to the current review by the State Budget Officer. It should be noted that even with the error identified by the OSA, Utah did meet the MSFS requirement for FFY2012 to FFY2013 and is in compliance with 34 CFR §300.163.

The USOE will submit the corrected amount to the U.S. Department of Education as part of the MSFS certification required for the FFY2015 application for funding. This certification is due in May of 2015 and will represent the FFY2013 and FFY2014 years. Utah will meet the MSFS requirement for FFY2013 to FFY2014.

Contact Person: Glenna Gallo, USOE Director, Special Education, 801-538-7757
Anticipated Correction Date: Implemented

2014-005. **INADEQUATE INTERNAL CONTROLS OVER TRANSPARENCY REPORTING**
(Utah State Office of Education)

CFDA Number and Title: **84.027 Special Education (IDEA)–Grants to States**
Federal Award Number: **H027A130170**
Questioned Costs: **N/A**
Pass-through Entity: N/A

The USOE does not have adequate internal controls to ensure compliance with subaward reporting requirements under the Federal Funding Accountability Transparency Act (FFATA). We noted the following errors with reporting subawards for special education:

a. The USOE failed to report a special education subaward that was obligated to a school district on October 24, 2013 in the amount of $852,325. The USOE was unaware of this error due to inadequate procedures that would ensure that all subawards have been uploaded to the FFATA Subaward Reporting System (FSRS) properly.

b. The USOE failed to report 13 special education subawards to FSRS within the time frame set forth by 2 CFR Part 170 which requires entities to "report (subawards) no later than the end of the month following the month in which the obligation was made." Of the 14 subawards tested in our sample, 13 were obligated between October 24, 2013 and October 28, 2013 but were not reported until December 19, 2013. These errors occurred

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due to problems the USOE had in implementing an automated reporting system to FSRS.

Incomplete and late reporting of subawards results in noncompliance with federal regulations and the inability of the public to access timely and accurate information about public spending.

Recommendation:

We recommend that the USOE implement adequate internal controls to ensure that all subawards required to be reported to FSRS are reported in a timely manner consistent with grant requirements.

USOE's Response:

The USOE agrees with this finding. During fiscal year ending June 30, 2014, the USOE completed the programming of its internal grant management system (BASE) to comply with FFATA requirements. The programming was completed in December of 2013. Reports for sub-awards made after December 2013 were completed and submitted on time. The initial run of the FFATA report included a data base query error that has subsequently been corrected. Reports that are currently being submitted are accurate and complete.

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

2014-006. **FAILURE TO PROVIDE SIGNIFICANTLY EXPANDED CHARTER SCHOOLS WITH ACCESS TO FEDERAL FUNDS**
(Utah State Office of Education)

CFDA Number and Title: **84.010 Title I Grants to Local Educational Agencies**
Federal Award Number: **S010A120044-12A**
Questioned Costs: **N/A**
Pass-through Entity: N/A

Federal regulations (34 CFR 76.785–76.799) require the USOE to provide access to federal funds for all new or significantly expanded charter schools. We noted six significantly expanded charter schools that the USOE did not identify for the 2013-2014 school year and, therefore, did not give access to all available Title I funds. This error is the result of a calculation error on the Significantly Expanded Charter Schools 2013-2014 spreadsheet which is used to determine significantly expanded charter schools.

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Recommendation:

We recommend that the USOE properly identify significantly expanded charter schools and inform these schools regarding the availability of federal funds so that funds can be allocated correctly.

USOE's Response:

The USOE instituted a formal review of the significantly expanded calculation during fiscal year 2014. An internal audit identified an error in the mathematical computation of percent growth within the formula identifying significantly expanded charter schools. This formula error resulted in the six charter schools noted by the OSA not being identified as significantly expanded. The significantly expanded calculation was corrected and reissued to the federal grant sections within the USOE to update grant allocations. However, the individual in the School Finance section responsible for the Title I allocation was on an extended leave of absence and the Title I section did not follow through on the modifications of the allocations.

Recalculations using the corrected data have occurred and of the six schools identified, only three charter schools would have received additional Title I funds. The Title I section and the USOE are working to identify unallocated or other unrestricted funds to award to these significantly expanded schools. This will occur before the end of December 2014.

The Title I section will review the final draft of the calculation, with supporting documentation, and ensure that a11 significantly expanded schools are included and that the calculations are correct. The USOE feels this this issue will not be repeated.

Contact Persons: Ann White, USOE Acting Director ESEA and Special Programs, 801-538-7509
Marlies Burns, USOE Director of Charter Schools, 801-538-7817

Anticipated Correction Date: December 31, 2014

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2014-007. **IMPROPER REPORTING OF GRADUATION AND DROPOUT RATE**
(Utah State Office of Education)

CFDA Number and Title: **84.010 Title I Grants to Local Educational Agencies**
Federal Award Number: **S010A120044-12A**
Questioned Costs: **$0**
Pass-through Entity: N/A

During our testwork of Title I Grants to LEAs, we noted that the USOE failed to include two schools in the Cohort Graduation and Dropout Rate Report for fiscal year 2013. Per federal regulations (34 CFR 200.19(b)(1)), the state must calculate a graduation rate for *all* public high schools that exist in the state at the time of the award. This error occurred because the USOE did not realize that the two schools had expanded their grades to include high school and, thus, did not include the two schools in the graduation rate calculation. Inaccurate reporting can affect the amount of future grants from the U.S. Department of Education.

Recommendation:

We recommend that the USOE implement controls over the preparation of the Graduation and Dropout Rate Report to ensure proper review and reporting. We further recommend that the USOE issue an amended 2013 report to the U.S. Department of Education.

USOE's Response:

The USOE agrees with this finding. There were two charter schools that expanded to grade twelve after they opened and were created in the CACTUS system. The expanded grade level was not updated in CACTUS, and therefore a graduation rate was not calculated for these schools for the 2012-2013 school year. The Data and Statics section will implement internal controls over the graduation report to ensure graduation rates are calculated for all applicable schools. Beginning with the October 1 headcount in 2014, the Data and Statistics auditor will review those schools reporting twelfth grade students and compare it to their CACTUS file. Schools reporting twelfth graders who are not flagged to generate a graduation rate report will be contacted to verify this information and their CACTUS files updated as necessary.

Contact Person: Aaron Brough, Data and Statistics Director, 801-538-7509
Anticipated Correction Date: December 31, 2014

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2014-008. **INACCURATE PREPARATION OF ACCOUNTABILITY REPORT**
(Utah State Office of Education)

CFDA Number and Title: **84.048A Career and Technical Education**
Federal Award Number: **V048A120044**
Questioned Costs: **N/A**
Pass-through Entity: N/A

An annual Accountability Report is submitted by the USOE to show the progress of Local Education Agencies (LEAs) and State colleges and universities in achieving target levels of performance. For the fiscal year 2012 Accountability Report submitted by the USOE for the Career and Technical Education Grant (CTE), the target levels of performance for nine core indicators of performance were inaccurately reported. This error occurred because the report preparer did not use the actual targets approved by the Federal Grant Award Letter. The discrepancies were as follows:

Core Indicators	Targets reported in the Accountability Report	Approved Grant Award Targets that should have been reported
Academic Attainment in Reading/Language Arts (1S1)	83.08	83.50
Academic Attainment in Math (1S2)	51.78	52.00
Secondary Placement (5S1)	58.72	60.00
Nontraditional Completion (6S2)	20.90	21.90
Tech Skill Attainment (1P1)	52.65	68.54
Credential, Certificate, or Diploma (2P1)	32.90	37.81
Student Placement (4P1)	42.53	44.00
Nontraditional Participation (5P1)	20.73	20.00
Nontraditional Completion (5P2)	17.53	17.00

We also noted that the USOE incorrectly prepared the core indicator reports for the applied technology colleges (ATCs) for fiscal years 2012 and 2013. ATCs provide information about performance of their students for various core indicators to the Utah College of Applied Technology (UCAT) who gathers the information together and sends it to the USOE for preparation of the applicable core indicator reports. However, the USOE used incorrect reporting information, resulting in incorrect calculations affecting the 2P1 and 3P1 core indicators for all ATCs. Although the percentages were calculated incorrectly, the ATCs still met their target for these core indicators; therefore, we have not questioned any costs.

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Since grant awards are often determined based on whether target levels of performance are met, submitting inaccurate reports may affect future award amounts from the U.S. Department of Education. A review of the report to ensure that all numbers were correctly entered could have detected these errors.

Recommendation:

We recommend that the USOE correct the reporting errors noted and establish appropriate internal controls over the preparation of the federal Accountability Report.

USOE's Response:

The USOE agrees with this finding. The Career and Technical Education (CTE) section has established internal controls over the preparation, review, and approval of federal reports to ensure accuracy and completeness. The CTE Program and Financial Accountability Coordinator and the Data Steward will review federal grant award letters and compare the approved performance indicators to actual performance data when compiling the annual accountability reports. All state reports will be verified against the grant award letter targets to ensure accuracy prior to being entered into the CAR system. The new federal CAR system also now verifies the accuracy of the targets to ensure that both the federal department of education and the state department of education agree on the actual target for each performance indicator.

Contact Person: Thalea Longhurst, USOE Acting Director, CTAE, 801-538-7889
Anticipated Correction Date: Implemented

2014-009. **INADEQUATE INTERNAL CONTROL OVER SUSPENSION AND DEBARMENT COMPLIANCE REQUIREMENTS**
(Utah State Office of Education)

CFDA Numbers and Titles: **84.010 Title I Grants to Local Education Agencies**
84.048 Career and Technical Education
84.027 Special Education (IDEA) Cluster
Federal Award Numbers: **various**
Questioned Costs: **$0**
Pass-through Entity: N/A

The USOE has inadequate internal control over their process for obtaining certifications that LEAs have not been suspended or debarred from using federal award funds. Per federal

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regulations (2 CFR 180), the USOE must obtain this certification before they award any federal funding to LEAs. The requirement may also be accomplished by checking the U.S. Government System for Award Management (www.sam.gov) for excluded parties. The USOE's current procedure for obtaining the certification is to require all LEAs to complete an "assurance checklist" and upload it to the USOE's LEA library. However, we noted the following errors with this process:

a. Two LEAs uploaded their assurance checklists to the wrong location online. At the time of our testing, the USOE was not aware of these missing certification files.

b. One LEA did not properly upload their assurance checklist online, but instead mistakenly uploaded the instructions on how to upload the assurance checklist. The USOE did not detect that the LEA had failed to provide the necessary certification.

c. One LEA uploaded their assurance checklist online, but several boxes were checked "No" when they should have been checked "Yes," including the box certifying that the LEA had not been suspended or debarred. The USOE did not follow up with the LEA to clarify and correct the certification status on the assurance checklist.

For each of the errors noted above, we were able to verify on www.sam.gov that the LEA had not been suspended or debarred. Therefore, we have not questioned any costs associated with these errors. These errors were the result of inadequate reviews of the certifications on the assurance checklists by USOE personnel. Lack of controls over the process for verifying LEA suspension or debarment certifications could result in noncompliance with federal requirements, schools receiving funding for which they are not eligible, potential questioned costs, or loss of future grant funding.

Recommendation:

We recommend that the USOE strengthen internal controls to ensure that LEAs have appropriately certified they have not been suspended or debarred prior to the USOE issuing any federal award funding.

USOE's Response:

The USOE agrees with this finding. The monitoring and review process surrounding the "assurance checklist" submitted by LEAs was not functioning appropriately. The assurance checklist is an overall document submitted by LEAs to demonstrate compliance with many areas of both state and federal regulation. The USOE is in the process of reviewing and formalizing overall internal controls pertaining to federal grant compliance issues as part

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of our preparation for changes to federal regulation. This process will be reviewed and modified to ensure the assurance checklists are submitted timely, and that the content is reviewed and evaluated. LEAs not submitting completed assurance checklists will be placed on a corrective action plan and will not be allowed to finalize grant applications or receive reimbursements until the assurances are completed.

Presently, Title I section staff are reviewing all assurances pertaining to the current year and ensuring they are complete and accurate. Corrective action will be initiated for those LEAs who do not have complete assurances.

Contact Persons: Ann White, USOE Acting Director, ESEA and Special Programs, 801-538-7509
Bruce Williams, USOE Associate Superintendent, Business & Operations, 801-538-7514

Anticipated Correction Date: January 2015

2014-010. **INACCURATE LINE ITEMS IN THE FISAP REPORT**
(Salt Lake Community College)

CFDA Numbers and Titles: **84.037 Perkins Loan Cancellations**
84.038 Perkins Loan Program – Federal Capital Contributions
Federal Award Number: **N/A**
Questioned Costs: **N/A**
Pass-through Entity: N/A

We tested Salt Lake Community College's (College's) Fiscal Operations Report and Application to Participate (FISAP report) for federal award year 2012-13 and noted errors in the amounts reported on the following lines:

a. Part III, Section B, lines 8 through 11
b. Part III, Section C, lines 1.1, 2, 2.2, 3, 4, 5.1, 5.2, 5.3, and 5.4

The errors noted in our testwork for these lines items ranged from -53 to 67 students and from -$55,165 to $84,677. The errors occurred due to clerical errors and inadequate understanding of the instructions. Errors in the FISAP report could potentially affect the amount of aid awarded to the College in future award years.

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Recommendation:

We recommend that the College strengthen internal controls to ensure that information reported in the FISAP report is accurate and agrees to supporting documentation.

College's Response:

After the original 2013 FISAP report was submitted, additional training to new employees involved with the Perkins loan accounting has been given to increase their understanding of proper reporting. We feel confident that the current year 2013-2014 FISAP report Perkins Loan data is accurately reported. In addition, the 2012-2013 FISAP has been revised/ corrected and remitted with the current 2013-2014 report.

Contact Person: Colleen Mayer, Bursar, 801-957-4906
Anticipated Correction Date: September 30, 2014

2014-011. **INADEQUATE INTERNAL CONTROLS AND NONCOMPLIANCE RELATED TO RETURN OF TITLE IV FUNDS**
(Salt Lake Community College)

CFDA Numbers and Titles: **84.007 Supplemental Educational Opportunity Grants**
84.038 Perkins Loan Program
84.063 Pell Grant Program
84.268 Direct Student Loans
84.379 Teacher Education Assistance for College and Higher Education Grants
84.408 Postsecondary Education Scholarships for Veteran's Dependents

Federal Award Numbers: **various**
Questioned Costs: **$0**
Pass-through Entity: N/A

We selected a sample of 22 students that officially or unofficially withdrew from the College during Summer 2013, Fall 2013, and Spring 2014 semesters to determine whether the College properly determined, calculated, and returned Title IV funds in accordance with 34 CFR 668.22. Title IV funds were required to be returned for 20 of the 22 students sampled; however, the funds were not properly returned for 4 of those 20 students as follows:

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- For two students, the Financial Aid Office incorrectly calculated the percentage of Title IV aid earned for the applicable semester. For one student, this resulted in the Financial Aid Office returning $8.21 less in Title IV funds than what should have been returned. For the other student, this resulted in the College returning $16.74 more in Title IV funds than should have been returned.
- For one student, the Financial Aid Office incorrectly overstated the institutional charges for the applicable semester. This resulted in the College returning $260 more in Title IV funds than should have been returned.
- For one student, the Financial Aid Office determined that the student officially withdrew during Spring 2014 and correctly calculated the return of Title IV funds; however, the funds were not returned within 45 days, as required by federal regulations (CFR 668.22).

These errors likely occurred because the College's Financial Aid Office uses a manual process to determine the institutional charges for each student. Because the College returned more Title IV funds than required for these sample items, we have not questioned any costs. Improper determination, calculation, and return of Title IV funds result in noncompliance with federal regulations.

Recommendation:

We recommend that the College's Financial Aid Office implement internal controls to ensure that all students subject to the return of Title IV funds are properly identified and that the funds are correctly calculated and returned in a timely manner.

College's Response:

The Financial Aid Office (FAO) will monitor the time frame closely to ensure that all students are notified within the 30 day timeframe and that SLCC returns their portion within the 45 day timeframe. A quality assurance program will be instituted to randomly select students to review for accuracy. The FAO will continue to conduct on-going training concerning how to calculate a return of Title IV funds. In addition, the FAO is in the process of testing the R2T4 funds program in Banner to allow the system to perform the calculation for any student who officially drops or withdraws from the institution. Unfortunately, this same program cannot be used for students who do not complete all classes, so that will continue to be a manual procedure.

Contact Person: Cristi Millard, Financial Aid Director, 801-957-4145
Anticipated Correction Date: January 31, 2015

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2014-012. **ENROLLMENT REPORTING ERRORS**
(Salt Lake Community College)

CFDA Numbers and Titles: **84.038 Perkins Loan Program**
84.063 Pell Grant Program
84.268 Direct Student Loans
Federal Award Number: **N/A**
Questioned Costs: **$0**
Pass-through Entity: N/A

From a Statewide sample of 60 higher education students who either withdrew (officially or unofficially) or graduated, we selected a sample of 15 students from Salt Lake Community College to determine whether enrollment changes were being properly reported to the National Student Loan Data System (NSLDS). For two graduated students, the College did not report the "graduated" status within 60 days, as required by the NSLDS Enrollment Reporting Guide. These errors occurred because the College lacks adequate internal control procedures to ensure that its data is submitted on time to its third party servicer, enabling the servicer to submit the data to NSLDS by the required due date. Untimely reporting of a student's enrollment status to NSLDS could cause a student's loan to be inappropriately delayed in being converted to repayment status.

Recommendation:

We recommend that the College improve internal control procedures to ensure that it submits enrollment status data to its third-party servicer in a timely manner, and to ensure its third-party servicer submits the proper data to the NSLDS in a timely manner, as required.

College's Response:

The Office of the Registrar and Academic Records has begun and currently is reporting enrollment and degree verification monthly and has set up a "check and balance" procedure to ensure the report is sent in the correct format.

Contact Person: MaryEtta Chase, Registrar, 801-957-4799
Anticipated Correction Date: May 2014

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2014-013. **INCOMPLETE RECONCILIATION OF DIRECT STUDENT LOANS**
(Salt Lake Community College)

CFDA Number and Title: **84.268 Direct Student Loans**
Federal Award Number: **N/A**
Questioned Costs: **N/A**
Pass-through Entity: N/A

The College is only performing a partial reconciliation of the Direct Student Loans. The College is reconciling Direct Student Loans between the Common Origination and Disbursement (COD) system and the College's financial aid system and identifying causes for any differences between these two systems; however, the College is not reconciling this information in total to Banner (the College's accounting system) on a monthly basis, as required by federal regulations (34 CFR 685), due to employee oversight. Incomplete reconciliations can allow errors to occur without detection.

Recommendation:

We recommend that the College implement internal controls to ensure that Direct Student Loans are adequately reconciled to the College's financial records as required by federal regulations.

College's Response:

After being aware of this oversight, reconciliation procedures were promptly implemented to perform this required reconciliation on a monthly basis. An accountant in the Controller's Office is extending the reconciliation between the financial aid system data and the COD system data to the Banner accounting system data to identify and help resolve any differences or errors.

Contact Person: Beth Clark, Accounting Manager of Restricted Funds, 801-957-4656
Correction Date: May, 2014

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2014-014. **ENROLLMENT REPORTING ERRORS**
(Snow College)

CFDA Numbers and Titles: **84.038 Perkins Loan Program**
84.063 Pell Grant Program
84.268 Direct Student Loans
Federal Award Number: **N/A**
Questioned Costs: **$0**
Pass-through Entity: N/A

From a statewide sample of 60 higher education students who withdrew (officially or unofficially) or graduated, we selected a sample of 10 students from Snow College (College) to determine whether enrollment changes were being properly reported to the National Student Loan Data System (NSLDS). We noted the following errors pertaining to 5 of the 10 students:

- For 1 student who had graduated, the College did not report the "graduated" status.

- For 3 students who had officially withdrawn and for 1 student who had graduated, the College did not report their status changes within the required 60 days. Per the NSLDS Enrollment Reporting Guide, the College must report within 30 days whenever attendance changes for students, unless a roster will be submitted within 60 days.

These errors occurred because the College has inadequate controls over enrollment reporting. A student's enrollment status determines eligibility for in-school status, deferment, and grace periods. Therefore, reporting enrollment status is critical for the management of these programs. An incorrect or untimely enrollment status, or lack of an enrollment status reported to NSLDS could cause a student's loan to be inappropriately delayed in being converted to repayment status.

Recommendation:

We recommend that the College improve internal control procedures to ensure that it submits enrollment status data to its third-party servicer in a timely manner and ensure its third-party servicer submits the proper data to the NSLDS accurately and in a timely manner, as required.

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College's Response:

There have been improvements made to our processing of enrollment status reports in the Registration Office. These changes will assure that enrollment reports and any follow up to exceptions are processed and returned to the clearing house in a timely manner so that accurate enrollment status information is reported to NSLDS on time.

Contact Person: Jack Dalene, Financial Aid Director, (435) 283-7130
Correction Date: The changes were put in place as of August 20, 2014.

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2014-015. **ERRORS IN FEDERAL FINANCIAL REPORTS**
(Utah State University)

CFDA Number and Title: **81.113 Defense Nuclear Nonproliferation Research**
Federal Award Number: **DE-NA0001740**
Questioned Costs: **N/A**
Pass-through Entity: N/A

We tested a sample of seven SF-425 reports at Utah State University and noted errors in two of the reports as follows:

a. The reported Cash Receipts on Line A of the March 31, 2014 report for Federal Grant DE-NA0001740 were understated by $49,860.

b. The reported Total Recipient Share Required on Line I of the March 31, 2014 report for Federal Grant L09AC15859 was understated by $31,170.

These errors occurred due to data entry errors made when compiling the reports and could have been prevented in the review and approval process. Not accurately completing all required information on the reports results in inaccurate and/or incomplete information being provided to the Federal Government.

Recommendation:

We recommend that Utah State University improve internal controls over report preparation to help ensure that proper amounts are reported.

University's Response:

We concur with the recommendation. Steps have been added to improve internal controls over report preparation in order to prevent these errors from happening again.

Contact Person: Irene Jorgensen, Director of Sponsored Program Accounting, 435-797-1061
Anticipated correction date: October 31, 2014

NOTE: This finding and recommendation was also issued for CFDA #15.236 Environmental Quality and Protection Resource Management. See finding 2014-036.

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2014-016. **THE DEPARTMENT OF HEALTH HAS INADEQUATE MONITORING OF DELEGATED MEDICAID PROGRAM INTEGRITY AND UTILIZATION CONTROL FUNCTIONS**
(Department of Health)

CFDA Number and Title: **93.778 Title 19 Medical Assistance Payments**
Federal Award Number: **05-1405UT5MAP**
Questioned Costs: **$0**
Pass-through Entity: N/A

The Department of Health does not have adequate internal controls in place to ensure compliance with Medicaid program integrity and utilization control requirements that were delegated to the Utah Office of Inspector General of Medicaid (UOIG), a separate state agency. The A-102 Common Rule and OMB Circular A-110 (2 CFR part 215) require that non-federal entities receiving federal awards establish and maintain internal control designed to reasonably ensure compliance with program integrity requirements. The majority of the program integrity requirements were delegated to the UOIG by the Utah Legislature effective July 1, 2011. However, as the oversight entity for the Medicaid program in Utah, the Department of Health is responsible for establishing controls to ensure compliance requirements are met. Since the creation of the UOIG, the Department of Health has not implemented proper oversight controls to ensure compliance with the program integrity and utilization requirements delegated to the UOIG. Failure by the Department of Health to adequately monitor compliance functions delegated to the UOIG could result in noncompliance with the program integrity and utilization control requirements.

Recommendation:

We recommend that the Department of Health implement monitoring procedures to ensure compliance with Medicaid program integrity and utilization requirements delegated to the UOIG.

Department of Health's Response:

We concur with this recommendation. The Division of Medicaid and Health Financing has identified a position that will be responsible for monitoring the program integrity and utilization requirements performed by the UOIG. We will develop adequate procedures to ensure that compliance requirements are met.

Contact Person: Rick Platt, Bureau Director, Financial Services, 801-538-7015
Anticipated Correction Date: June 30, 2015

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2014-017. **MEDICAID PAYMENT CALCULATION ERROR**
(Department of Health)

CFDA Number and Title: **93.778 Title 19 Medical Assistance Payments**
Federal Award Number: **05-1405UT5MAP**
Questioned Costs: **$0**
Pass-through Entity: N/A

We reviewed claims for 60 Medicaid service payments at the Department of Health and noted that for one (1.7%) of the cases, the claim was underpaid. This error occurred because the wrong programming logic was set up for the claim type in the Medicaid Management Information System (MMIS). We have not questioned any costs associated with this error since the claim was underpaid; however, errors like this could also result in an overpayment.

Recommendation:

We recommend that the Department of Health ensure the correct payment rate calculations are set up in MMIS.

Department of Health's Response:

We concur with this recommendation. The programming error noted in the finding has been corrected, and we will continue to review payment logic on an ongoing basis to ensure that programming is done correctly.

Contact Person: John Curless, Bureau Director, Coverage & Reimbursement Policy, 801-538- 6149
Anticipated Correction Date: June 30, 2015

2014-018. **IMPROPER DRAWDOWN OF FEDERAL FUNDS**
(Department of Health)

CFDA Number and Title: **93.767 Children's Health Insurance Program**
Federal Award Number: **05-1405UT5021**
Questioned Costs: **N/A**
Pass-through Entity: N/A

We tested a sample of 40 cash draws made by the Department of Health for federal expenditures and noted that an incorrect Federal Medical Assistance Percentage (FMAP) rate (72.24% instead of 79.24%) was applied for three (7.5%) of the draws. The Department of Health should use the FMAP rate provided by the U.S. Department of Health

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and Human Services for the applicable federal fiscal year so the proper amount is drawn. This error resulted in the Department of Health drawing down $1.2 million fewer federal dollars for expenditures than they were allowed; therefore, we have not questioned any costs.

Recommendation:

We recommend that the Department of Health strengthen controls to ensure the proper FMAP rate is used so the correct amount of federal funds is drawn.

Department of Health's Response:

The Department of Health concurs with this recommendation. DOH will add to the cash status review process a validation of the FMAP rate to ensure the correct federal funds are drawn.

Contact Person: Steven Phillips, DOH Assistant Finance Director, 801-538-6602
Anticipated Correction Date: Completed

2014-019. **UNTIMELY FOLLOW-UP PROVIDER VISITS**
(Department of Health)

CFDA Number and Title: **93.268 Immunizations and Vaccines for Children**
Federal Award Number: **1H23IP000771-01**
Questioned Costs: **N/A**
Pass-through Entity: N/A

We reviewed 35 provider files and found one provider that had deficiencies noted during their annual site visit, but the Department of Health did not perform follow-up visits within 3 to 6 months as required by the Department's policy. This error occurred because of a 50% turnover in representatives who conduct site visits. The noted deficiency would not result in vaccines being withheld from providers; therefore, we have not questioned any costs. Failure to perform follow-up provider visits in a timely manner could result in grant providers continuing to have deficiencies related to record keeping, safeguarding of vaccines, or eligibility screenings.

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Recommendation:

We recommend that the Department of Health perform timely follow-up provider visits to ensure providers are complying with requirements related to record keeping, safeguarding of vaccines, and eligibility screenings.

Department of Health's Response:

The Department of Health concurs with the recommendations. In discussing the findings of the audit completed in May 2014 with the Auditor, we agree with the finding that one follow-up visit was missed in a review of 35 VFC provider files and with their statement that it occurred due to unusually high staff turnover at that time. The Department of Health will ensure follow-up visits are completed as required by the federal grant guidelines.

Contact Person: Jennifer Brown, Division Director of Disease Control and Prevention, 801-538-6131
Anticipated Correction Date: June 30, 2015

2014-020. **INADEQUATE CONTROLS OVER TRANSPARENCY REPORTING**
(Department of Health)

CFDA Number and Title: **93.994 Maternal and Child Health Services Block Grant**
Federal Award Number: **6B04MC26699-01-02**
Questioned Costs: **$0**
Pass-through Entity: N/A

The Department of Health does not have adequate controls to ensure compliance with subaward reporting requirements under the Federal Funding Accountability and Transparency Act (FFATA). We reviewed 2 subaward obligations for the Maternal and Child Health Services Block Grant subject to FFATA reporting requirements and noted the required information had not been reported to the FFATA Subaward Reporting System (FSRS). Information must be reported no later than the last day of the month following the month in which the award agreement was signed. After our inquiry of the submissions, the Department of Health reported the 2 subawards to the FSRS; however, they were reported more than 4 months late by that time. This error was the result of an oversight by department personnel. Failure to report the necessary information prevents public access to the information about public spending, resulting in a lack of transparency.

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Recommendation:

We recommend that the Department of Health strengthen internal controls in order to report the necessary information to the FSRS by the required deadline.

Department of Health's Response:

The Department of Health concurs with the recommendation. The Office of Fiscal Operations has initiated additional controls to ensure compliance with sub-award reporting requirements under the Federal Funding Accountability and Transparency Act (FFATA).

Contact Person: Jerry Edwards, Financial Manager II, 801-538-6647
Anticipated Correction Date: Completed

2014-021. **INADEQUATE CONTROLS OVER MCH TITLE V APPLICATION/ANNUAL REPORT**
(Department of Health)

CFDA Number and Title: **93.994 Maternal and Child Health Services Block Grant**
Federal Award Number: **6B04MC25374-01-06**
Questioned Costs: **$0**
Pass-through Entity: N/A

The Department of Health lacks internal controls to ensure that their MCH Title V application/annual report (Report) is accurate. We reviewed the Report and noted the following errors:

- On Form 7 of the Report, incorrect percentages were used for the 'Pregnant Women' and 'Others' lines under the Primary Sources of Coverage Section. These percentages should be based on the primary insurance coverage of the total individuals served under each category. The errors were the result of a formula mistake in the spreadsheet used to calculate this data; the Department of Health used the previous year's number for the total of individuals served rather than the current year's number.

- On Form 8 of the Report, incorrect data was entered in three fields. The data on this report should match information that is obtained from the state's vital statistics file. One error was the result of information being taken from the wrong category of the vital statistics data. The other errors were the result of numbers being transposed when compiling the report.

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The errors noted above occurred because of an oversight by department personnel and an inadequate review of the report to ensure the reported information is accurate.

Recommendation:

We recommend that the Department of Health review the forms after they are prepared to help ensure that the data was compiled and reported correctly.

Department of Health's Response:

The Department of Health concurs with this recommendation and intends to add a review step to the process to ensure the data was compiled and reported correctly.

Contact Person: Curtis Burk, Financial Manager II, 801-538-6510, ext. 0
Anticipated Correction Date: January of 2015

2014-022. **NONCOMPLIANCE WITH ADOPTION ASSISTANCE ELIGIBILITY REQUIREMENTS**
(Department of Human Services)

CFDA Number and Title: **93.659 Title IV-E Adoption Assistance**
Federal Award Numbers: **1201UT1407; 1301UT1407; 1401UT1407**
Questioned Costs: **$872**
Pass-through Entity: N/A

For 3 (5%) of 60 IV-E adoption assistance subsidy payments tested at the Department of Human Services (the Department), the adoption assistance agreement was signed after the date of the final decree of adoption. The 60 payments totaled $19,138 and were taken from a total population of $10,055,241. Per 45 CFR 1356.40 and Utah Administrative Code R512-43-3(6), for an adopted child to be eligible for adoption subsidy payments, the agreement must be signed and in effect prior to the final decree of adoption. These errors occurred because of a lack of emphasis on complying with this grant requirement. Failure to have the agreement signed before the final decree of adoption results in noncompliance with grant requirements and disbursement of program funds for ineligible recipients. We have questioned the cost of the first monthly subsidy payment for each case ($300, $50, and $522) because the payment was made before the subsidy agreement was signed. We have not questioned any additional costs because in all cases the agreement was signed within a month of the final decree of adoption and was in process before the final decree was signed.

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Recommendation:

We recommend that the Department establish appropriate internal controls to ensure that adoption assistance agreements are signed prior to the date of the final decree of adoption.

Department's Response:

The Division of Child and Family Services followed-up with personnel regarding the concern. Peer review will be performed to assist with quality control.

Contact Person: Jeremy Hirschi, DCFS Admin Services Director, (801) 538-4601
Anticipated Correction Date: October 1, 2014

2014-023. **INADEQUATE REVIEWS OF SUBRECIPIENT A-133 AUDITS**
(Department of Human Services)

CFDA Number and Title: **93.667 Social Services Block Grant**
Federal Award Number: **G-1301UTSOSR**
Questioned Costs: **$-0-**
Pass-through Entity: N/A

In our testwork of subrecipient monitoring for the Social Services Block Grant, we noted that for one of two subrecipient contracts tested, the Department of Human Services (the Department) did not appropriately obtain or review the subrecipient's A-133 audit report. OMB Circular A-133, Subpart D, 400(d) requires pass-through entities to ensure that subrecipients expending $500,000 or more in federal awards during the subrecipient's fiscal year have met the audit requirements and perform certain follow-up procedures on findings noted, if any. The Department failed to ensure that all subrecipients were meeting the audit requirements due to inadequate training of new staff. This error could result in improper monitoring and failure to follow-up on subrecipient audit findings as well as failure to collect questioned costs noted in audit reports.

Recommendation:

We recommend that the Department provide additional training to the staff responsible for subrecipient monitoring to ensure compliance with OMB Circular A-133.

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Department's Response:

The concern was reviewed involving clarification of federal review responsibility.

Contact Person: Stephanie Castro, BCM Director, (801) 538-4096
Anticipated Correction Date: October 1, 2014

2014-024. **INTERNAL CONTROL DEFICIENCY AND NONCOMPLIANCE WITH PERIOD OF AVAILABILITY FOR LIHEAP FUNDS**
(Department of Workforce Services)

CFDA Number and Title: **93.568 Low-Income Home Energy Assistance Program**
Federal Award Numbers: **1) G-13B1UTLIEA, 2) G-12B1UTLIEA**
Questioned Costs: **1) $220,795 2) $157,322**
Pass-through Entity: N/A

The Department of Workforce Services (DWS) does not have adequate internal controls to ensure it complies with period of availability and grant obligation requirements for LIHEAP funds. Per the OMB Circular A-133 Compliance Supplement, 2014, Part 4 – Department of Health and Human Services, DWS must obligate at least 90% of LIHEAP grant funds in the federal fiscal year (FFY) in which they are awarded. Up to 10% of the award funds may be carried forward for obligation no later than the following federal fiscal year. We noted the following instances of noncompliance with the requirements for LIHEAP grant funds:

a. DWS was $1,550,694 short of obligating at least 90% of the FFY13 LIHEAP award funds within the first year. When notified of the under-obligation, the federal government reduced the FFY13 award by $1,329,899. We have questioned the remaining $220,795 of the FFY13 award's unobligated funds.

b. DWS expended unobligated FFY12 award funds after the period of availability resulting in questioned costs of $157,322.

These errors occurred because DWS did not have adequate controls in place to properly track period of availability. Improper obligation of federal funds results in unallowable costs being charged to the grant.

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Recommendation:

We recommend that DWS strengthen internal controls to:

a. Ensure that at least 90% of LIHEAP funds are obligated in the first fiscal year of the award and 10% in the following fiscal year, or that the award is appropriately reduced for unobligated amounts.

b. Ensure that unobligated funds are not expended after the period of availability.

DWS's Response:

We agree with the finding and recommendation.

Regarding the period of availability (see part b.), we acknowledge that a set-aside for weatherization administration was not spent within the one-year period allowed for carry-over funds. We have adjusted the draw systems and shifted appropriate expenses to the FFY 13 grant, effectively leaving $157,322 in the FFY 12. This is the amount that was unspent in the period of availability, according to our records.

We had worked closely to track the allowable carryover in the FFY 13 grant (see part a). Because funding in the line of credit was not made available to us until the end of December and shifts were made in the benefits budget, we made an error in our calculations. With the adjustment made as a result of the period of availability issue noted in part b., $220,795 in excess of the 10% carryover will be left unspent in the FFY 13 grant and the grant budget submitted to HHS will be modified to reflect this.

The review process has been modified. The program accountant will provide monthly updates on the expenditure and revenue draws by grant to the program director. The program accountant, the program director and the division budget director will meet quarterly to discuss the grant reconciliation. These meetings will be increased to monthly during the last quarter of the current grant year to ensure that the carryover of non-contracted funds does not exceed 10% as is properly obligated.

Contact Person: Kimberley Brown Schmeling, Financial Manager, 801-503-8970
Anticipated Correction Date: December 31, 2014

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2014-025. **INADEQUATE INTERNAL CONTROL OVER CALCULATION AND PAYMENT OF LIHEAP BENEFITS**
(Department of Workforce Services)

CFDA Number and Title: **93.568 Low-Income Home Energy Assistance Program**
Federal Award Numbers: **G-12B1UTLIEA, G-13B1UTLIEA, G-14B1UTLIEA**
Questioned Costs: **$190**
Pass-through Entity: N/A

We reviewed case files for 60 LIHEAP households. The expenditures for these cases totaled $22,875 and were taken from a total population of $14,978,045. We noted 4 cases (6.67%) with some form of error, as described below, 3 (5%) of which resulted in questioned costs:

a. For one household, the caseworker gave a target group credit for children under age 6; however, the household did not consist of any children under age 6 or any other target group member as defined in the Payment Determination section of the HEAT policy manual. This error resulted in an overpayment of benefits; therefore, we have questioned costs of $150.

b. For one household, the caseworker did not identify all the income elements in the case and so the income was incorrectly calculated. This error resulted in an overpayment of benefits; therefore, we have questioned costs of $26.

c. For one household, the caseworker calculated the benefit payments using old energy bills. Per the Payment Determination section of the HEAT policy manual, "In order to take the actual costs, the household must use the most recent energy bill." If the most recent energy bills are not used, the standard benefit amount should be given to the household. We have questioned the difference between the amount paid and the standard amount, totaling $14.

d. For one household, the caseworker did not image the power bill. Per the Program Standards section of the HEAT policy manual, "proof of utility bills or receipts must be in [the] case file." Because this case used the standard amount rather than actual energy bills to calculate benefits, it is unlikely that this error would result in an incorrect eligibility determination or an overpayment of HEAT benefits; therefore, we have not questioned any costs for this error.

These errors appear to be the result of inattention by subrecipient caseworkers to program policies. Caseworkers should properly consider target groups, recent utility bills, and all income elements when processing LIHEAP payments and should retain adequate

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documentation in accordance with program policies. Inaccurate calculation of benefits can result in overpayments.

Recommendation:

We recommend that DWS strengthen subrecipient caseworkers' understanding of program policies to ensure that LIHEAP eligibility determinations and assistance amount calculations are correct and comply with policy.

DWS's Response:

We agree with the finding and recommendation. The Department contracts with various subrecipients throughout the state to perform eligibility determination and assistance amount calculations for the HEAT program. We will emphasize program policy and correct procedures at our annual subrecipient training. We will also look specifically for the issues identified in the audit during our preliminary monitoring that we do with each subrecipient at the beginning of the HEAT season. This will allow us to provide additional training to specific HEAT workers when issues are identified through our monitoring.

Contact Person: Susan Kolthoff, LIHEAP Program Director, 801-468-0069
Anticipated Correction Date: April 30, 2015

2014-026. **LIHEAP REPORTING ERRORS**
(Department of Workforce Services)

CFDA Number and Title: **93.568 Low-Income Home Energy Assistance Program**
Federal Award Number: **G-13B1UTLIEA**
Questioned Costs: **$0**
Pass-through Entity: N/A

We reviewed LIHEAP reports prepared and submitted by DWS for FFY13 and noted the following errors:

a. The federal share of expenditures on line 10.e of the LIHEAP SF-425 report for FFY13 was overstated by $474,861 because the program accountant had incorrect data included in his spreadsheet, likely due to incorrect parameters in his query criteria.

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b. The LIHEAP household report had incorrect amounts reported in the following areas:

- Section III, line 3a, columns C & D and Section III, line 5, column C contained errors ranging from 22 to 196 households in the number of households reported due to computation mistakes made when preparing the report.

- Section V, line 4, all columns contained errors ranging from 2 to 16 households in the number of households reported. As a result of these errors, Section IV, line 4 was also overstated by 22 households. These errors occurred because the numbers used to compile the report were taken from the incorrect section of the supporting weatherization spreadsheet.

All reports should be accurate and prepared in conformance with the report instructions. Not accurately reporting all required information results in inaccurate and/or incomplete program information being provided to the Federal Government.

Recommendation:

We recommend that DWS take greater care in preparing reports and ensure the proper amounts are reported.

DWS's Response:

We agree with the finding and recommendation.

a. We are improving the review process for all federal financial reports submitted by the Department to ensure that amounts reported agree to financial records and other supporting documentation and to ensure reports are prepared accurately and in accordance with report instructions. Reports will be reviewed by the Administrative Support Director or Assistant Director prior to submission. A corrected LIHEAP SF-425 report has been filed with HHS.

b. We have created spreadsheets to compile data from a variety of reporting sources and calculate the totals we enter in the household report. This will ensure the calculations are accurate and will provide a second level of supporting documentation for the household numbers reported in OLDC.

Contact Persons: Susan Kolthoff, LIHEAP Program Director, 801-468-0069
Kimberley Brown Schmeling, Financial Manager, 801-503-8970

Anticipated Correction Date: April 30, 2014

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2014-027. **INADEQUATE CONTROLS OVER ALLOCATION OF COSTS FOR EMPLOYEE LEAVE**
(Department of Workforce Services)

CFDA Number and Title: **93.558 Temporary Assistance for Needy Families**
Federal Award Numbers: **1302UTTANF, 1202UTTANF**
Questioned Costs: **$10,116**
Pass-through Entity: N/A

We reviewed payroll transactions directly charged to TANF and noted that hours charged for leave (e.g. annual leave, sick leave, holidays, etc.) taken by 9 employees were not equitably allocated between all programs on which the employees worked, resulting in questioned costs of $10,116. Per OMB Circular A-87, the cost of fringe benefits in the form of regular compensation paid to employees during periods of authorized absences from the job should be equitably allocated to all related activities, including federal awards. This error occurred because there were no internal controls to ensure the costs of employees' leave were being properly allocated. Failure to properly allocate leave costs results in unallowable costs being charged to the grant.

Recommendation:

We recommend that DWS implement appropriate internal controls to ensure that costs charged to federal awards for employee leave are equitably allocated to all related activities in accordance with OMB Circular A-87.

DWS's Response:

We agree with the finding and recommendation. We will train personnel who directly charge time to multiple programs to appropriately allocate leave to all programs in accordance with OMB Circular A-87. We will also perform an after-the-fact review of timesheets for personnel who directly charge time to multiple programs to ensure that the proper allocation of leave has occurred and make adjustments to achieve an equitable allocation when necessary.

Contact Person: Nathan Harrison, Administrative Support Director, 801-526-9402
Anticipated Correction Date: December 31, 2014

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2014-028. **UNTIMELY COMPARISON OF WAGE INFORMATION OBTAINED FROM THE STATE WAGE INFORMATION COLLECTION AGENCY (SWICA) TO WAGE INFORMATION IN THE CASE RECORD**
(Department of Workforce Services)

CFDA Number and Title: **93.558 Temporary Assistance for Needy Families**
Federal Award Numbers: **1302UTTANF, 1202UTTANF**
Questioned Costs: **$0**
Pass-through Entity: N/A

During our review of benefit expenditures of the TANF Program, we noted that DWS does not have a control in place to ensure that wage information obtained from the SWICA is compared to wage information in the case record in a timely manner. DWS has controls in place to ensure that wage information is obtained from the SWICA daily. That information is then used to populate other databases (e-Find and e-Share) that caseworkers use to compare wage data to the case record; however, these comparisons are generally only done semi-annually rather than on a quarterly basis as required by federal regulations (45 CFR 205.55). We selected a sample of 45 benefit expenditures and noted that 21 were not reviewed on the required quarterly basis.

Caseworkers obtain wage information from the SWICA and re-evaluate the individual's eligibility at least semi-annually during the review process and often more frequently as they become aware of changes in participants' wages. DWS sought from the U.S. Department of Health and Human Services Secretary to obtain and evaluate wage information at a different interval. This request was denied and DWS has not yet implemented controls to ensure compliance with this requirement. We did not note any eligibility errors in our sample items; therefore, we have not questioned any costs. However, noncompliance with this requirement can result in overpayments to clients.

Recommendation:

We recommend that DWS design and implement internal controls to ensure compliance with the requirement to compare wage information obtained from the SWICA quarterly.

DWS's Response:

We agree with the finding and recommendation. As of October 1, 2014, eREP, the eligibility system, began to match wage data with open TANF Family Employment Program (FEP) cases on a quarterly basis.

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Contact Person: Kevin Burt, Eligibility Services Division Assistant Director, 801-526-9831
Correction Date: October 1, 2014

2014-029. **TANF REPORTING ERRORS**
(Department of Workforce Services)

CFDA Number and Title: **93.558 Temporary Assistance for Needy Families**
Federal Award Number: **1202UTTANF**
Questioned Costs: **$0**
Pass-through Entity: N/A

We reviewed the federal fiscal year (FFY) 2012 and FFY13 TANF ACF-196 quarterly financial reports prepared and submitted for the quarter ended September 30, 2013. We noted that the FFY12 report understated expenditures in Section B, line 7, by $3,142,588. This error occurred due to computation errors made when preparing the report.

All reports should be accurate and prepared in conformance with the report instructions. Not accurately reporting all required information results in inaccurate and/or incomplete program information being provided to the Federal Government.

Recommendation:

We recommend that DWS take greater care in preparing the reports and ensure the proper amounts are reported.

Response:

We agree with the finding and recommendation. We are improving the review process for all federal financial reports submitted by the Department to ensure that amounts reported agree to financial records and to ensure reports are prepared accurately and in accordance with report instructions. Reports will be reviewed by the Administrative Support Director or Assistant Director prior to submission.

Contact Person: Nathan Harrison, Administrative Support Director, 801-526-9402
Anticipated Correction Date: November 15, 2014

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2014-030. **CHILD CARE BENEFIT PAYMENT INTERNAL CONTROL WEAKNESSES AND NONCOMPLIANCE**
(Department of Workforce Services)

CFDA Numbers and Titles: **93.575 Child Care and Development Block Grant**
93.596 Child Care Mandatory and Matching Funds of the Child Care and Development Fund

Federal Award Numbers: **G1201UTCCDF, G1301UTCCDF, G1401UTCCDF**
Questioned Costs: **$1,233**
Pass-through Entity: N/A

We tested benefit expenditures of the CCDF Cluster at DWS by selecting a sample of 53 child care benefit payments totaling $26,719. Of the Child Care benefit payments tested, we noted a net dollar error of $1,150 from our sample benefit payments; however, we have questioned only those costs from the errors resulting in overpayments to a customer, totaling $1,233.

We noted errors related to four cases, as follows:

a. The overlapping hours used in the benefit calculation were not calculated correctly based on the notes documented in the case file. Policy 330-2 states that the child care "need for a two-parent household is based on overlapping hours in approved activities." This error occurred due to lack of narration in the case file and resulted in an overpayment of $495.

b. The caseworker did not adjust the child care need when a new provider was reported. Policy 750-5 requires DWS to "act on all changes reported." As a result, there was a total overpayment of $488. For this case, the caseworker also did not adjust the "best estimate" of hours worked based on updated information in the case file as required by policy 450, but this error did not result in any overpayment or underpayment of benefits.

c. The caseworker did not review the parent's stated work schedule when calculating the benefit payment, resulting in an overpayment of $250 for hours when the child care center was not open.

d. The caseworker did not calculate the "best estimate" of hours worked for a pro-rated assistance month correctly as required by policy 620-4. This error occurred due to a lack of training in this scenario. This error resulted in an underpayment of $83.

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Per the Eligibility Manual §740-2A, "Child care should only be approved during the time the parent is participating in an approved activity and using an approved provider." Improper calculation of child care benefits results in inappropriate expenditures and noncompliance with grant requirements.

Recommendation:

We recommend that DWS strengthen its caseworkers' understanding of established policies and procedures to ensure that they are able to effectively administer the Child Care program. Specifically, DWS caseworkers should:

a. Calculate the benefit based on overlapping hours and document clearly the calculations in the case file notes.

b. Adjust the calculated need when provider hours change.

c. Update the "best estimate" of hours worked when beneficiaries' work schedules are updated in the system.

d. Use actual average hours worked to calculate pro-rated benefits.

Response:

We agree with the finding and recommendation.

Using our quarterly training, we will stress the importance of: a) narrating how parent's participation hours are calculated, b) knowing how a reported change affects child care eligibility, c) reviewing information on the customer's check stub and work schedule to help determine the calculated hours of child care need, and d) knowing how to pro-rate child care benefits in an application month. This communication will disseminate to all applicable staff.

Contact Person: Kevin Burt, Eligibility Services Division Assistant Director, 801-526-9831
Anticipated Correction Date: December 31, 2014

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

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U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES

2014-031. **INTERNAL CONTROL WEAKNESSES AND NONCOMPLIANCE OVER ELIGIBILITY DETERMINATION AND DOCUMENTATION**
(Department of Workforce Services) (Department of Health)

CFDA Number and Title: **93.767 Children's Health Insurance Program**
Federal Award Number: **05-1405UT5021**
Questioned Costs: **$48**
Pass-through Entity: N/A

We reviewed the eligibility determination and documentation process for 60 Children's Health Insurance Program (CHIP) payments. The 60 CHIP payments totaled $4,345 and were taken from a total population of $50,977,332 (federal and state portions). We noted internal control weaknesses and noncompliance for 6 (10%) cases related to the 60 payments as described below. As a result of the CHIP premium error described below, we have questioned the federal portion of the unpaid premiums, resulting in $48 of questioned costs.

a. Income and Asset Calculation Errors

For five cases, the income was incorrectly calculated as follows:

1) For three cases, the caseworker did not adequately identify or correctly consider all the income elements of the case; therefore, the income was not adequately annualized to determine a best estimate of income.
2) For one case, the caseworker did not accurately enter information from the client's tax return.
3) For one case, the caseworker did not request and consider all the client's available assets; therefore, the total assets were calculated incorrectly.

Despite these errors, the children were placed on the correct CHIP plan; therefore, we have not questioned any costs related to these errors. These miscalculations were caused by human error and caseworker misunderstanding of policy.

b. Household Size Errors

For one of the cases noted in a.1) above, the caseworker did not identify the unborn child as a member of the client's household; and thus, the household size was incorrectly calculated. Despite this error, the child was placed on the correct CHIP plan; therefore, we have not questioned any costs related to this error. The cause of this error appears to be caseworker misunderstanding of policy.

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c. CHIP Premiums Not Collected

For one case, the client was not billed and did not pay any premiums for a period of two quarters. Therefore, we have questioned costs for the unpaid premiums of $48 from February 2014 through July 2014.

The Department of Health sets CHIP policy and processes all CHIP expenditures. DWS handles eligibility determination and case file management for CHIP.

Recommendations:

We recommend that the Department of Health work with DWS to strengthen internal controls, provide employee training, and ensure that eligibility decisions are appropriate by ensuring that DWS eligibility specialists:

a. Understand and correctly apply income and asset determination procedures during the CHIP application and/or review process.

b. Properly calculate household size.

c. Ensure premiums are being charged and collected as appropriate.

Department of Health's (DOH) Response:

We concur with this recommendation. DOH is committed to working with DWS to simplify and clarify policy, as well as to working through identifying system defects and prioritizing necessary improvements. The Affordable Care Act has streamlined some income and asset eligibility policy but also introduced new ways of determining the client's income. DOH reviews multiple cases through the combined Payment Error Rate Measurement (PERM)/Medicaid Quality Control (MEQC) project that focuses on modified adjusted gross income (MAGI) decisions. As of 2014, all CHIP income and household sizes are determined using MAGI methodology. DOH will continue to coordinate with DWS through the Medical Policy Coordination and other regularly scheduled coordination meetings. DOH will report the questioned costs on the CMS 21 expenditure report and pay back for the QE 12-31-2014 in January of 2015.

Contact Person: Jeff Nelson, Bureau Director, Eligibility Policy, 801-538-6471
Anticipated Correction Date: June 30, 2015

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

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DWS's Response:

We agree with the finding and recommendation.

a. *We will continue to educate staff through monthly Updates to clarify current policy and announce policy changes. The DWS Program Team and the Department of Health Policy Specialists have begun holding a monthly Medical Policy Coordination Meeting, where both agencies work together to identify and solve error prone areas of eligibility and maximize overall medical program accuracy. These activities will continue to strengthen internal controls.*

b. *We are committed to providing staff with the resources and training needed to accurately determine medical eligibility. Our Program and Training team commits to continue collaborating with the Department of Health to provide the training and resources needed to calculate accurate household size and household monthly income. In addition, our Performance Review Team (PRT) will continue to sample and monitor program accuracy and work to identify repeat causes of errors so our Program and Training team can work with staff to prevent repeat errors.*

c. *Identification and prioritization of system fixes continues through a bi-weekly collaborative effort between DWS, DOH [Department of Health], DHS [Department of Human Services] and DTS [Department of Technology Services] to ensure we address identified issues in a timely manner. By continuing this timely, consistent and open communication with our partners, we believe we will be able to properly address and correct any future issues that may arise.*

Contact Person: Kevin Burt, Eligibility Services Division Assistant Director, 801-526-9831
Anticipated Correction Date: June 30, 2015

2014-032. **THIRD PARTY LIABILITY INFORMATION NOT ADEQUATELY COMMUNICATED**
(Department of Workforce Services) (Department of Health)

CFDA Number and Title: **93.778 Title 19 Medical Assistance Payments**
Federal Award Number: **05-1405UT5MAP**
Questioned Costs: **$0**
Pass-through Entity: N/A

We reviewed the case files for 60 Medicaid service payments at the Department of Health and noted an error related to Third Party Liability (TPL) for one (1.7%) of the cases.

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Although all Medicaid expenditures are processed at the Department of Health, TPL determination and case file management for Medicaid, including TPL referral to the Office of Recovery Services (ORS), is handled by the Department of Workforce Services (DWS).

Medicaid Policy 225-3 states that caseworkers must report TPL information to ORS. For this case, TPL information was updated but not properly communicated to ORS. This error was likely due to caseworker oversight. Not properly referring TPL information could result in Medicaid overpayments. We have not questioned any costs associated with this error since the expenditure was a capitated payment to an Accountable Care Organization (ACO) and the amount of the payment to the ACO would not have changed if the error had not occurred.

Recommendation:

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

Department of Health's (DOH) Response:

We concur with this recommendation. DOH continues to monitor DWS' performance in this area. As eligibility cases are reviewed by DOH staff, we will continue to ensure that the TPL process is correctly followed.

Contact Person: Jeff Nelson, Bureau Director, Eligibility Policy, 801-538-6471
Anticipated Correction Date: June 30, 2015

DWS's Response:

We agree with the finding and recommendation. We commit to ensuring our workers are properly reporting Third Party Liability (TPL) information in a timely manner. Our in-house Performance Review Team (PRT) has and will continue to review cases in real-time to ensure this process is being done correctly by eligibility workers. While we have seen improvement in TPL, we will continue with these efforts.

Contact Person: Kevin Burt, Eligibility Services Division Assistant Director, 801-526-9831
Anticipated Correction Date: June 30, 2015

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

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U.S. DEPARTMENT OF HOMELAND SECURITY

2014-033. **FAILURE TO OBLIGATE PROGRAM FUNDS WITHIN 45 DAYS**
(Department of Public Safety)

CFDA Number and Title: **97.067 Homeland Security Grant Program**
Federal Award Number: **2010-SS-T0-0017**
Questioned Costs: **N/A**
Pass-through Entity: N/A

Per the Homeland Security Grant Program (HSGP) Guidance and Application Kit for fiscal year 2010, states must obligate at least 97 percent of the program's Metropolitan Medical Response System (MMRS) grant funds within 45 days of receipt. The Department of Public Safety (the Department) uses an obligating document to obligate HSGP funds to subrecipients. One of the 28 obligating documents reviewed, which was for 100 percent of the 2010 MMRS grant funds, was not signed by the Department until 75 days after the date of the grant award. This error occurred because the Department does not have sufficient internal controls in place to ensure that the 45 day deadline is met. Failure to obligate MMRS funds within 45 days after the date of the grant award results in noncompliance with grant requirements and in grant funds not being available to subrecipients in a timely manner.

Recommendation:

We recommend that the Department design and implement internal controls to ensure that MMRS funds are obligated within 45 days after the date of the grant award.

Department's Response:

The Department's Division of Emergency Management (DEM) has sufficient existing controls in place to ensure the timely obligation of grant funds to subrecipients within the 45-day requirement. The current finding was from 2010 calendar year and DEM has ensured that all obligations from 2011-2013 were obligated in a timely manner. DEM will continue to ensure this requirement is met.

Contact Person: Jona Whitesides, Financial Manager, 801-538-9613, jwhites1@utah.gov
Anticipated Correction Date: September 30, 2014

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U.S. DEPARTMENT OF HOMELAND SECURITY

2014-034. **FAILURE TO COMPLY WITH SUBRECIPIENT MONITORING POLICIES**
(Department of Public Safety)

CFDA Number and Title: **97.067 Homeland Security Grant Program**
Federal Award Number: **EMW-2012-SS-00047-S01**
Questioned Costs: **N/A**
Pass-through Entity: N/A

In order to properly monitor subrecipients as required by OMB Circular A-133, Subpart D, 400(d), the Department adopted revised Grant Monitoring Policies and Procedures for the Division of Emergency Management (DEM) effective September 1, 2013. We reviewed DEM's compliance with those policies and procedures for the 2012 Homeland Security Grant Program and noted the following:

a. DEM policy states that "DEM will identify, on a semi-annual basis, which subgrantees will receive desk reviews and on-site visits." However, the 2012 list of subrecipients did not identify which subrecipients had been selected for desk reviews and on-site visits.

b. DEM policy states that, "a desk review is the procedure through which a subgrantee self certifies that it is in compliance with federal and state regulations concerning federal grant awards." However, there is no self-certification of compliance included in the desk review questionnaire.

c. Nine of the 11 desk review questionnaires obtained from subrecipients in fiscal year 2014 did not include the date the monitoring was done; 5 of the 11 questionnaires did not include any information about the grants being monitored; and 5 of the 11 questionnaires were not completely filled out.

DEM should follow its Grant Monitoring Policies and Procedures and make sure that all monitoring questionnaires are completely filled out. The above errors occurred because this is a new policy and DEM is inexperienced at implementing the requirements of the policy. Inadequate monitoring of subrecipients can result in the improper use of grant funds without detection.

Recommendation:

We recommend that DEM design and implement internal controls to ensure that DEM's Grant Monitoring Policies and Procedures are followed and that all monitoring questionnaires are completely filled out.

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U.S. DEPARTMENT OF HOMELAND SECURITY

Department's Response:

The Department's Division of Emergency Management (DEM) will revise and convert the DEM Monitoring Policies and Procedures to the DEM Monitoring Standard Operating Guidelines to ensure that subrecipients are being monitored appropriately, and that proper documentation is collected and recorded. This change will allow DEM to more appropriately determine the breadth, scope, and requirements of subrecipients on an annual basis.

Contact Person: Jona Whitesides, Financial Manager, 801-538-9613, jwhites1@utah.gov
Anticipated Correction Date: December 29, 2014

2014-035. **INADEQUATE MONITORING OF SUBRECIPIENT A-133 AUDITS**
(Department of Public Safety)

CFDA Numbers and Titles: **1) 97.036 Disaster Grants–Public Assistance**
2) 97.067 Homeland Security Grant Program

Federal Award Numbers: **1) FEMA-1955-DR, FEMA-4011-DR, FEMA-4053-DR, FEMA-4088-DR**

2) 2009-SS-T9-0021, 2010-SS-T0-0017, EMW-2011-SS-00132-S01, EMW-2012-SS-00047-S01

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

The Department does not have adequate internal controls to ensure that subrecipients of the Disaster Grants-Public Assistance program (PA) and the Homeland Security Grant Program (HSGP) are complying with OMB Circular A-133 audit requirements. We reviewed the Department's most recent tracking spreadsheets which they use to monitor the subrecipient A-133 audits and noted that the tracking spreadsheets did not include all subrecipients. There were 67 PA grant subrecipients, but only 29 of them were on the tracking spreadsheet. There were 68 HSGP subrecipients, but only 29 of them were on the tracking spreadsheet. We determined that 4 of the PA subrecipients and 13 of the HSGP subrecipients not on the tracking spreadsheet had more than $500,000 in expenditures of federal awards; therefore, the Department should have monitored the subrecipients' A-133 audits but did not.

Per OMB Circular A-133, Subpart D, 400(d), grant recipients that pass through federal grant funds to subrecipients are required to:

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- Ensure that subrecipients expending $500,000 or more in federal awards during the subrecipient's fiscal year have an A-133 audit within nine months of the subrecipient's fiscal year end;

- Review the reports and issue a management decision on any audit findings within six months after receipt of the subrecipient's audit report; and

- Ensure that the subrecipient takes timely and appropriate corrective action.

Although the Department performed reviews for those subrecipients listed on the spreadsheets, they failed to review some subrecipients because they had not been properly identified. This error occurred because the employee performing the A-133 subrecipient monitoring is inexperienced in performing this task. Inadequate subrecipient monitoring can result in inappropriate use of federal funds without detection and possible failure to collect questioned costs noted in audit reports.

Recommendation:

We recommend that the Department establish internal controls to ensure that:

- **The subrecipient monitoring tracking spreadsheets are complete;**

- **All subrecipients that expend $500,000 or more in federal awards are properly identified and monitored.**

Department's Response:

The Department's Division of Emergency Management (DEM) will continue to verify subrecipients' requirement for A-133 audits by means of the Federal Audit Clearinghouse, www.auditor.utah.gov, and audit reports obtained from the individual subrecipients. DEM will solicit technical assistance during the 2015 State Fiscal Year to ensure its internal controls meet compliance requirements and standards.

Contact Person: Jona Whitesides, Financial Manager, 801-538-9613, jwhites1@utah.gov
Anticipated Correction Date: December 14, 2014

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DEPARTMENT OF THE INTERIOR, BUREAU OF LAND MANAGEMENT

2014-036. **ERRORS IN FEDERAL FINANCIAL REPORTS**
(Utah State University)

CFDA Number and Title: **15.236 Environmental Quality and Protection Resource Management**
Federal Award Number: **L09AC15859**
Questioned Costs: **N/A**
Pass-through Entity: N/A

NOTE: This finding is presented in detail in Finding No. 2014-015.

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DEPARTMENT OF LABOR

2014-037. **INADEQUATE POLICIES AND PROCEDURES FOR ALLOWABLE ACTIVITIES AND COSTS**
(Department of Workforce Services)

CFDA Numbers and Titles: **17.258 WIA Adult Program**
17.259 WIA Youth Activities
17.278 WIA Dislocated Workers
Federal Award Numbers: **various**
Questioned Costs: **N/A**
Pass-through Entity: N/A

While performing testwork for a sample of transactions for the WIA Cluster at DWS, we noted two policies that did not ensure employment counselors: a) properly determine whether WIA funds were being spent appropriately; and, b) properly recover misspent funds.

a. Per the Workforce Development Division Policy Manual (WDDPM) §10005(B)(2), employment counselors are to obtain a receipt, a customer statement, or a Form 370 when required. This policy gives equal weight to all three types of documentation; however, we noted multiple instances in which the customer statement or Form 370 did not adequately validate the purchases made and may have been used excessively. For example,

- A participant provided receipts for a period of time which enabled the employment counselor to identify and recover inappropriate expenditures from the participant. After having to cover inappropriate expenses multiple times, the participant switched from providing receipts to using Forms 370 and reported purchases as gas, even though amounts reported on the Forms 370 appeared consistent with the amounts for inappropriate purchases previously made.

- A participant completed a Form 370 in March 2014 for several purchases made from August through December 2013.

- Five of the 40 participants (12%) used excessive customer statements or Forms 370 instead of original receipts to document their purchases.

Using documents other than actual receipts makes it difficult to determine whether funds are spent on allowable activities. Policies should outline for employment counselors the most reliable evidence (e.g., the original receipt) to obtain for determining the allowability of a transaction.

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b. Per WDDPM §10002(A)(5), if an amount is considered to be unacceptable during reconciliation, future (i.e. subsequent) payment authorizations must be reduced. Although future authorizations are required to be reduced, the policy does not include follow up procedures to ensure that the participant actually uses his own money to fund a portion of the subsequent purchase, thus repaying the previously misspent funds.

OMB Circular A-133, Subpart C §300(b), states that auditees "shall maintain internal control over federal programs that provides reasonable assurance that the auditee is managing federal awards in compliance with laws, regulations, and the provisions of contracts or grant agreements." Sound policies and procedures are essential to maintaining such internal controls. Conversely, insufficient policies may increase noncompliance with grant requirements and can result in questioned costs and can allow fraud, waste and abuse to go undetected. See finding No. 2014-038 for additional discussion of case-level errors noted.

Recommendation:

We recommend that management at DWS strengthen established policies and procedures to ensure compliance with grant requirements.

DWS's Response:

a. While policy did not specifically delineate preference between the three options, employment counselors were trained that receipts are always preferred and within the policy, receipts were listed first. Our assertion is that policy did not provide equal weight to all three options. However, as of June 1, 2014, the policy was clarified to indicate a receipt is always the preferred verification of how funds were spent and customer statements and form 370s cannot be used in excess. The information was communicated to staff through the Update process. In addition, WDD program staff conducted 11 separate trainings throughout the state during June of 2014 to train the policy clarifications to employment counselors who work with WIA programs.

b. We are unaware of a follow-up policy or procedure requirement within the WIA law or regulations. We will work with our federal partner, the U.S. Department of Labor, to ensure compliance with grant requirements.

Contact Persons: Karla Aguirre, Associate Director, 801-526-9724
Rachael Stewart, Education and Training Manager, 801-526-9257

Anticipated Correction Date: July 1, 2015

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2014-038. **WIA BENEFIT PAYMENT INTERNAL CONTROL WEAKNESSES AND UNALLOWABLE COSTS/ACTIVITIES**
(Department of Workforce Services)

CFDA Numbers and Titles: **17.258 WIA Adult Program**
17.259 WIA Youth Activities
17.278 WIA Dislocated Workers
Federal Award Numbers: **various**
Questioned Costs: **$1,899**
Pass-through Entity: N/A

We initially tested 40 WIA benefit payments at DWS and, as questions arose, we reviewed additional authorizations for the beneficiaries. We noted one or more errors in 9 (22.5%) of the cases tested, 8 (20%) of which resulted in questioned costs. We have questioned a total of $1,899 as a result of these errors, $72 from our initial 40 payments and $1,827 from our additional reviews, with one case accounting for $1,450 of the total questioned costs.

a. Insufficient Employment Plan to Support Expenditures

For two cases, the employment counselor authorized supportive services before a corresponding Employment Plan was completed and signed by the participant. Per the Workforce Development Division Policy Manual (WDDPM), §1250(A)(2)(b), supportive services are to be authorized only after the entire assessment and employment plan have been completed and signed by the customer. WDDPM §815(7) states, "When a customer signs and dates the Employment Plan, the customer is in effect signing and dating a contract with consequences for non-participation, regardless of the service activity." Authorizing supportive services before the employment plan has been signed by the participant could result in misspent funds due to the participant's lack of understanding of the goals and expectations related to the assistance.

b. Inadequate, Untimely, and Missing Reconciliations

1) Inadequate Supporting Documentation and Reconciliation

For three cases, the employment counselors did not obtain adequate documentation to support their reconciliation of expenditures. WDDPM §910(3) (through 10/7/2013) as well as WDDPM §10005 (after 10/7/2013) require documentation indicating the specific items purchased. We noted the following errors:

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- For one case, the counselor reconciled a transaction as "acceptable" even though there was no supporting documentation for the transaction. As a result of inadequate documentation, we were unable to determine whether the WIA funds were spent on allowable activities.
- For one case, the participant submitted prepay authorizations to support gasoline purchases. Because prepay authorizations allow the participant to receive cash back, we could not determine if the funds were spent appropriately.
- For one case, the participant was reimbursed for purchases even though the customer's statement and the vendor information provided in UWORKS indicate that unauthorized items were purchased.

Expenditures should be reconciled to original receipts to ensure grant funds are spent on allowable activities.

2) Untimely Reconciliation

For one case, the employment counselor did not obtain and reconcile receipts for purchases made by the participant within the required time. Per WDDPM §10005(2), all transactions requiring reconciliation must be reconciled within 30 calendar days of the transaction date.

3) Lack of Reconciliation

For one case, the employment counselor did not obtain and reconcile receipts for certain purchases made by a participant to verify that expenditures were allowable in accordance with WDDPM §910(3) (through 10/7/2013) as well as WDDPM §10005 (after 10/7/2013). The required reconciliation did not occur because the employment counselor confused this authorization with a prior incentive award. We reviewed the vendor information documented in UWORKS and noted that the authorized funds were misspent.

Not obtaining adequate documentation to reconcile expenditures, or not performing timely or complete reconciliations can result in unallowable purchases and related questioned costs.

c. Incorrect Recovery of Funds

For one case, the employment counselor did not recover funds that were spent inappropriately. The counselor reduced a subsequent authorization with the intent that the participant would use some of their own money to cover the overpayment for the

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misspent funds; however, there was no follow-up to ensure this happened. In fact, the participant was able to purchase the subsequently authorized items at a price lower than was authorized and, therefore, never had to use her own money; thus, the participant never repaid the previously misspent funds.

d. Potential Unallowable Activities and Costs

For one case, the participant provided multiple Forms 370 which listed purchased items as gas. However, some of the amounts for the purchases were consistent with amounts previously deemed unallowable by the employment counselor. OMB Circular A-133, Subpart A, §105 defines questioned costs and allows the auditor to question costs "where the costs incurred appear unreasonable and do not reflect the actions a prudent person would take in the circumstances." Because there were no actual receipts and the amounts were consistent with previously unallowable transactions, we were unable to determine if these purchases were allowable and have questioned all amounts on the Forms 370. Employment counselors should consider the reasonableness of transactions reported by customers when determining allowability.

These errors occurred due to employment counselor oversight and insufficient policies. See Finding No. 2014-037 for further discussion of insufficient policies.

Recommendation:

We recommend that management at DWS (1) emphasize to employment counselors the importance of compliance with all applicable laws, compliance requirements, and established policies and procedures, (2) ensure employment counselors have the training and resources necessary to effectively administer the WIA programs, and (3) increase employment counselors' accountability through effectual supervision and review.

DWS's Response:

a. *The policy was reviewed with employment counselors during the in-person training in June of 2014. We are also working toward a technical solution with the UWORKS system to prevent employment counselors from authorizing funds if an employment plan has not been signed by the customer. We anticipate this change to be made on or before January 31, 2015.*

b. *(1) The policies were clarified as of June 1, 2014 and were reviewed with employment counselors during the in-person training in June 2014.*

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(2) The UWORKS system prevented authorizations for the case after the 30 day timeframe, which is functioning as designed. The receipt was subsequently provided and reconciled as acceptable. During the June 2014, training employment counselors were reminded to narrate attempts to reconcile receipts during the 30 day timeframe.

(3) The policies were reviewed with employment counselors during the in-person training in June 2014. For this case, the transactions in question have been marked as not acceptable.

c. *We are unaware of a follow-up policy or procedure requirement within the WIA law or regulations. We will work with our federal partner, the U.S. Department of Labor to ensure compliance with grant requirements. To address the 99 cent error associated with this case, the UWORKS system was programmed as of September 17, 2014 so that when an authorization has an unacceptable amount applied to it and then that authorization is voided or reduced, the remaining unacceptable amount is added back to the total unacceptable amount to be applied to another authorization in the future.*

d. *As stated previously, policy was reviewed with counselors during the in-person training in June 2014 and included a clarification on not using customer statements in excess.*

Contact Persons: Karla Aguirre, Associate Director, 801-526-9724
Rachael Stewart, Education and Training Manager, 801-526-9257

Anticipated Correction Date: January 31, 2015

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U.S. DEPARTMENT OF VETERANS' AFFAIRS

2014-039. **REIMBURSEMENT FOR CONSTRUCTION COSTS IN EXCESS OF ACTUAL COSTS**
(Utah Department of Veterans' and Military Affairs)

CFDA Number and Title: **64.005 Grants to States for Construction of State Home Facilities**
Federal Award Number: **FAI-49-005**
Questioned Costs: **$79,970**
Pass-through Entity: N/A

Although the Grants to States for Construction of State Home Facilities was not audited as a major program for fiscal year 2014, we followed up on the status of the prior year findings for that grant. In our review of the final SF271, Outlay Report and Request for Reimbursement for Construction Programs for the construction of the Payson Veterans Home, we noted that the Utah Department of Veterans and Military Affairs (the Department) claimed construction costs in excess of actual costs incurred in the amount of $123,031. The federal share of those excess costs was 65%, or $79,970. Per federal regulations (38 CFR 59.100), Grants to States for Construction of State Home Facilities are to be paid to the State by way of reimbursement of costs incurred. This error occurred because of the Department's unfamiliarity with the related federal requirements for documenting program expenditures. This error resulted in the Department claiming reimbursement in excess of actual costs incurred. We have questioned the cost of the excess federal reimbursement in the amount of $79,970.

In addition, we noted that the Department claimed reimbursement for personnel costs related to administering the grant in the amount of $208,600. OMB Circular A-87, Attachment B section 8.h, states that where employees work on multiple activities, as is the case for the Department employees whose personnel costs were included in the expenditures for this grant, the distribution of their salaries must be supported by personnel activity reports. These reports should reflect the actual activity of each employee, account for the total activity for which each employee is compensated, be prepared at least monthly and must coincide with one or more pay period, and must be signed by the employee. The Department could not provide such personnel activity reports as required by OMB A-87. However, based on our observations from prior year testing of the program and statements obtained from the employees related to the activities performed, the personnel costs were deemed reasonable and determining actual questioned costs would not be practicable; therefore, we have not questioned any of these personnel costs.

Recommendation:

We recommend that the Department prepare requests for federal reimbursement using only actual costs incurred for which they have appropriate supporting documentation. We also recommend that the Department prepare personnel activity

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

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

U.S. DEPARTMENT OF VETERANS' AFFAIRS

reports for personnel costs charged to federal programs when employees work on multiple activities, as required by OMB Circular A-87.

Department's Response:

Corrective Action Planned:

The Department will make sure that requests for federal grant reimbursement are substantiated with documentation of actual costs incurred. When personnel costs for employees split among multiple activities are included in direct costs, personnel activity reports will be prepared as outlined in OMB Circular A-87.

Explanation:

The Department agrees with the audit findings in that we erred in assuming some costs to be allowable when in fact they were determined to be not allowable. Conversely, the specific criteria for inclusion also opens up other costs that we had not previously considered to be allowable which in fact are allowable. Therefore, we consider the questioned costs calculated to be in need of adjustment.

We wish to note that the Department's remaining federal grant (under Grants to States for Construction of State Home Facilities) has strictly complied with the audit recommendations. All costs not specifically identified in the DFCM project ledgers have been separately identified and logged for quick and easy reference. Requests for federal reimbursement are made only on clearly documented expenses.

Contact Persons: Todd Hansen, Nursing Home State Officer, 801-584-1914
Dennis McFall, Deputy Director; 801-755-8722

Anticipated Correction Date: October 1, 2014

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

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

VARIOUS FEDERAL AGENCIES

2014-040. **WORKING CAPITAL RESERVES IN EXCESS OF FEDERAL GUIDELINES**
(Department of Administrative Services)

CFDA Numbers and Titles: **Various**
Federal Award Numbers: **Various**
Questioned Costs: **Undeterminable**
Pass-through Entity: N/A

As of June 30, 2014, four funds within the Department of Administrative Services held working capital reserves in excess of federal guidelines as follows:

Fund Description	Excess # of Days in Reserve	Excess Amount in Reserve
Division of Finance:		
Purchasing Card	5	$ 2,056
Division of Purchasing and General Services		
Cooperative Contract Management	75	$ 491,382
Federal Surplus Property	950	$ 52,132
State Surplus Property	68	$ 122,144

OMB Circular A-87 generally allows a working capital reserve as part of retained earnings of up to 60 days cash expenses for normal operating purposes in each internal service fund; the Federal Surplus Property fund, however, is allowed a working capital reserve as part of retained earnings up to 360 days cash expenses for normal operating purposes. The excess reserves were due to the inherent difficulty of accurately estimating expenses when setting rates. Excess reserves could result in a federal liability since federal programs share an interest in the reserves.

Recommendation:

We recommend that the Department of Administrative Services reduce excess working capital reserves within each of the respective funds to comply with federal guidelines.

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

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Department of Administrative Services' Response:

We agree that four funds within the Department of Administrative Services hold working capital reserves in excess of federal guidelines in their internal service funds. We are working with the Federal Division of Cost Allocation (DCA) in resolving these excess reserves as follows:

- *The Division of Finance will reduce the working capital reserves in the Purchasing Card fund by increasing the amount of refunds to participating agencies. The working capital reserves will be in compliance with federal guidelines by the end of fiscal year 2015.*

- *The Division of Purchasing and General Services has reduced the administrative fee for the Cooperative Contract Management fund. In addition, the Division has plans to acquire an advance electronic bidding system. The subsequent depreciation from this capital outlay purchase will contribute to reducing the working capital reserves in the Contract Management fund. The Division is in the process of reviewing fees associated with the Federal Surplus Property fund and is considering the option of reducing fees to eliminate the excess working capital reserves. The State Surplus Program was radically altered by S.B. 68 (2013 general session) which required non-vehicle surplus property to be sold through a private sector vendor. At the same time, rates charged by State Surplus for vehicle sales were reduced from 9 to 5 percent. Projections for the State Surplus Property fund indicate losses in fiscal year 2015 that will offset the excess working capital reserves. Current projections indicate the working capital reserves for these three funds will be in compliance with federal guidelines by the end of fiscal year 2015.*

Contact Persons: John Reidhead, Director, State Division of Finance, 801-538-3020
Kent Beers, Director, Division of Purchasing and General Services, 801-538-3143.

Anticipated Correction Date: June 30, 2015

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

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VARIOUS FEDERAL AGENCIES

2014-041. **WORKING CAPITAL RESERVES IN EXCESS OF FEDERAL GUIDELINES**
(Department of Human Resource Management)

CFDA Numbers and Titles: **Various**
Federal Award Numbers: **Various**
Questioned Costs: **Undeterminable**
Pass-through Entity: N/A

The Department of Human Resource Management held working capital reserves in excess of federal guidelines at June 30, 2014 in their Human Resource Management Internal Service Fund. OMB Circular A-87 generally allows a working capital reserve as part of retained earnings of up to 60 days cash expenses for normal operating purposes in each internal service fund. As of June 30, 2014, the Department of Human Resource Management had an excess of 8 days of working capital reserves which amounted to an excess reserve of $252,830. The excess reserves are due to the inherent difficulty of accurately estimating expenses when setting rates. Excess reserves could result in a federal liability since federal programs share an interest in the reserves.

Recommendation:

We recommend that the Department of Human Resource Management reduce excess working capital reserves to comply with federal guidelines.

Department of Human Resource Management's Response:

The Department of Human Resource Management was aware that the working capital reserve held in retained earnings exceeded the allowable 60 days of cash expenses on June 30, 2014. The working capital balance was high due to several factors, the largest of which were imputed revenues for payroll services provided but not billed and the lower than anticipated cost of legal services provided through the Office of the Attorney General.

In Fiscal Year 2015, DHRM expenses are anticipated to exceed revenues. The compensation package that went into effect on July 1, 2014 included $353,100 in employee costs that were not built into the rates billed to agencies. Additionally, rates for the Attorney General legal fees were set $96,500 below the anticipated costs, which will further reduce the Department's retained earnings. The cumulative effect of these changes will reduce the working capital below the allowable limit by June 30, 2015.

Contact Person: Benn Buys, Finance Director, 801-538-3364
Anticipated Correction Date: June 30, 2015

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

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2014-042. **WORKING CAPITAL RESERVES IN EXCESS OF FEDERAL GUIDELINES**
(Public Employees Health Program)

CFDA Numbers and Titles: **Various**
Federal Award Numbers: **Various**
Questioned Costs: **Undeterminable**
Pass-through Entity: N/A

As of December 31, 2013, the Public Employees Health Program (PEHP) held working capital reserves in excess of federal guidelines as follows:

Program	Excess # of Days in Reserve	Excess Amount in Reserve
State Medical	60	$ 41,625,783
Dental	20	$ 910,710
Long-Term Disability	124	$ 2,866,385
Medicare Supplement	254	$ 21,602,821
Death Benefit	259	$ 2,957,748

OMB Circular A-87 generally allows for a working capital reserve as part of retained earnings of up to 60 days cash expenses for normal operating purposes. The excess reserves were due to the inherent difficulty of accurately estimating expenses. Excess reserves could result in a federal liability since federal programs share an interest in the reserves.

Recommendation:

We recommend that PEHP reduce excess working capital reserves to comply with federal guidelines.

PEHP's Response:

We agree with the recommendation of bringing contingency reserves within appropriate actuarial ranges and are, in addition to adjusting medical and dental premiums, working toward other potential options.

Contact Person: Kim Kellersberger, Finance Director, 801-366-7457, kim.kellersberger@urs.org
Anticipated Correction Date: July 2015

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

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

VARIOUS FEDERAL AGENCIES

2014-043. **WORKING CAPITAL RESERVES IN EXCESS OF FEDERAL GUIDELINES**
(Department of Technology)

CFDA Numbers and Titles: **Various**
Federal Award Numbers: **Various**
Questioned Costs: **Undeterminable**
Pass-through Entity: N/A

Four of the eight service areas within the Department of Technology Services held working capital reserves in excess of federal guidelines at June 30, 2014:

Program	Excess # of Days in Reserve	Excess Amount in Reserve
Hosting	1	$ 58,470
Mainframe Computer	416	$ 4,690,865
Printing	169	$ 415,311
Telecommunications	54	$ 1,718,185

OMB Circular A-87 generally allows a limited working capital reserve as part of retained earnings. Per additional guidance received from the U.S. Department of Health and Human Services, working capital reserves should not exceed 45 days cash expenses for normal operating purposes in each technology service area. In prior years, the Department of Technology Services monitored working capital reserves at the fund level, and their reserves in total did not exceed what was allowed. Beginning in November 2012, the Department of Technology Services was required to begin monitoring working capital reserves at the lower service area level. The excess reserves are due to the inherent difficulty of accurately estimating expenses when setting rates. Excess reserves could result in a federal liability since federal programs share an interest in the reserves.

Recommendation:

We recommend that the Department of Technology Services reduce excess working capital reserves for each of the service areas identified to comply with federal guidelines.

Department of Technology Services' Response:

The Department of Technology Services is working with the Health and Human Services Federal Negotiator, GOMB, and State Finance on the finding that working capital reserves are

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

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

VARIOUS FEDERAL AGENCIES

in excess of Federal guidelines. The Department is currently working through the Federal process and would argue that the finding is unfounded until the matter has been resolved. Prior to November 2012, the Federal Negotiator had DTS report retained earnings similar to other Internal Service Funds at a fund level. Since November 2012, the Federal Negotiator had DTS report retained earnings at a service level. Until the matter has been resolved, the Department will take no further corrective action or change plan.

Contact Person: Daniel Frei, Finance Director, 801-538-3459
Anticipated Correction Date: Upon resolution by GOMB

2014-044. **COST ALLOCATION ERRORS**
(Department of Workforce Services)

Federal Agencies: **various**
CFDA Numbers and Titles: **various**
Federal Award Numbers: **various**
Questioned Costs: **N/A**
Pass-through Entity: N/A

While performing testwork on the state fiscal year (SFY) 2014 2nd quarter Cost Allocation at DWS, we noted the following errors:

a. An incorrect formula was entered into the cost allocation spreadsheet, resulting in an incorrect allocation for the Food Stamp Program, which in turn affected the allocated expenditures for several additional program codes. Although total expenditures allocated to all programs was not misstated, this error caused over-allocations up to $174,539 and under-allocations up to $119,759 to individual federal programs' expenditures for the quarter. DWS subsequently made corrections for this error.

b. Incorrect expenditures were included in the calculation of the accrual estimate (which is used for reporting purposes) on the Cost Allocation, resulting in a rate of 13% being used to accrue expenditures rather than the appropriate rate of 19%. As a result, accrued expenditures were understated by $4,882,483, which affected amounts reported by various programs. This error occurred because new personnel prepared the Cost Allocation. DWS subsequently made corrections for this error.

c. Four of the 40 employees we sampled for proper inclusion in the RMTS Employment and Eligibility Strike Database were counted incorrectly. Three employees were incorrectly excluded and one employee was incorrectly included on the database. These

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

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errors occurred because supervisors of the employees did not realize that the employees needed to be added to or removed from the database and did not notify the appropriate managers of the changes needed.

DWS should ensure that correct formulas and data are used in the preparation of the Cost Allocation. Errors in the Cost Allocation can result in improper expenditures reported for each of the programs at DWS and improper funds drawn.

Recommendation:

We recommend that DWS prepare the Cost Allocation with greater care, as follows:

a. Ensure that formulas are accurate, thus ensuring the proper amounts are reported.

b. Include correct expenditures in the calculation of accrual estimates, thus ensuring that the appropriate rate is being used to accrue expenditures.

c. Strengthen internal controls to ensure the accuracy of the RMTS Database.

Response:

We agree with the finding and recommendation.

Parts a. and b.

The Department's cost allocation spreadsheet was recreated in December 2013 to streamline, clarify, and simplify cost allocation preparation. This new spreadsheet was completed just prior to being submitted to the State Auditors for their audit and our internal review process for the new spreadsheet was not fully complete. When we prepared the next cost allocation spreadsheet on February 24, 2014, we corrected the errors noted by the auditors and applied the corrections retroactively to the beginning of the state fiscal year. All formulas in the new cost allocation spreadsheet have now been reviewed. In addition, completed cost allocation spreadsheets are reviewed quarterly to ensure accuracy. Finally, the accrual estimates are only used to report accrued expenditures for several U.S. Department of Labor grants each quarter. The accruals are changed each quarter on the federal reports for these grants. The accruals do not affect the federal draws for these grants.

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Part c.

At the time of the audit, accuracy of the RMTS database was maintained by 91 supervisors who received a quarterly update email and were responsible to respond to the RMTS coordinator as to whether personnel they supervised should be included or excluded from the database. Effective for the quarter which began April 1, 2014, we shifted responsibility for maintaining the accuracy of the RMTS database from the supervisors to six Support Service Coordinators (SSCs) who are physically located throughout the state in the Department's economic service areas. In addition, we:

- *implemented a new staffing changes checklist which facilitates the flow of information regarding personnel changes from managers and supervisors to the SSCs,*
- *developed a standardized tracking process which is used by the SSCs to monitor and manage changes to the RMTS database,*
- *created a unique data entry screen in the RMTS database for each SSC where updates are entered as personnel changes occur,*
- *provided training to the SSCs on their new role on March 13, 2014, and*
- *implemented a manager-level review to verify the accuracy of the RMTS database on a quarterly basis prior to generating the RMTS sample for the following quarter.*

Contact Person: Nathan Harrison, Administrative Support Director, 801-526-9402
Correction Date: April 1, 2014

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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, 2014

U.S. DEPARTMENT OF AGRICULTURE

Year	Finding	Status of Finding and Questioned Costs
2013	2013-004	**Finding:** Inadequate Internal Control over Transparency Reporting (Utah State Office of Education) **Status:** Implemented for the Child and Adult Care Food Program; however, repeated in fiscal year 2014 for the Special Education (IDEA) program, see finding 2014-005. Finding initially occurred in fiscal year 2012.
2013	2013-005	**Finding:** Noncompliance with Cash Management Requirements (Utah Department of Workforce Services) **Status:** Implemented – corrective action taken.

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FOR YEARS PRIOR TO THE YEAR ENDED JUNE 30, 2014

CORPORATION FOR NATIONAL AND COMMUNITY SERVICE

Year	Finding	Status of Finding and Questioned Costs
2013	2013-006	**Finding:** Duplicate Payment (Utah Department of Heritage and Arts) **Questioned Cost:** $ 12,014 The questioned cost of $12,014 for a duplicate payment was recovered within the grant award period and the federal final report for the grant is accurate. We consider the question cost resolved. **Status:** Implemented – corrective action taken.
2013	2013-007	**Finding:** Late Transparency Act Reporting (Utah Department of Heritage and Arts) **Status:** Implemented – corrective action taken.

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FOR YEARS PRIOR TO THE YEAR ENDED JUNE 30, 2014

U.S. DEPARTMENT OF EDUCATION

Year	Finding	Status of Finding and Questioned Costs
2011	2011-017	**Finding:** Potential Noncompliance with Special Allowance Payments Billed at the 9.5% Minimum Return Rate (Utah Higher Education Assistance Authority) **Status:** No longer valid – The Department of Education (ED) is not currently following up with Utah Higher Education Assistance Authority on the audit finding and a decision by ED has not been issued.
2011	2011-018	**Finding:** Questioned Transfer of Funds (Utah Higher Education Assistance Authority) **Status:** No longer valid – The Department of Education (ED) is not currently following up with Utah Higher Education Assistance Authority on the audit finding and a decision by ED has not been issued.
2013	2013-008	**Finding:** Noncompliance with Internal Policy for Vehicle Modifications (Utah State Office of Rehabilitation) **Status:** Implemented – corrective action taken.
2013	2013-009	**Finding:** Inadequate Controls over Direct Payments to Clients for Goods or Services (Utah State Office of Rehabilitation) **Questioned Cost:** $ 14,058 Per their management decision letter dated August 1, 2014, the US Department of Education, Office of Special Education and Rehabilitative Services is not requesting return of the $14,058 questioned cost. **Status:** Implemented – corrective action taken.
2013	2013-010	**Finding:** Errors in Federal Financial Reports for Vocational Rehabilitation (Utah State Office of Rehabilitation) **Status:** Implemented – corrective action taken.

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FOR YEARS PRIOR TO THE YEAR ENDED JUNE 30, 2014

U.S. DEPARTMENT OF EDUCATION (continued)

Year	Finding	Status of Finding and Questioned Costs
2013	2013-011	**Finding:** Failure to Provide Significantly Expanded Charter Schools with Access to Federal Funds (Utah State Office of Education) **Status:** Partially implemented. Repeated in fiscal year 2014, see finding 2014-006. Finding initially occurred in fiscal year 2013.
2013	2013-012	**Finding:** Improper Calculations in the Maintenance of Effort Determination (Utah State Office of Education) **Status:** Implemented – corrective action taken.
2013	2013-013	**Finding:** Inaccurate Preparation of Accountability Report (Utah State Office of Education) **Status:** Partially implemented. Repeated in fiscal year 2014, see finding 2014-008.
2013	2013-014	**Finding:** Noncompliance with Maintenance of Effort Requirements (Utah State Office of Education) **Status:** Implemented – corrective action taken.
2013	2013-015	**Finding:** Inadequate Internal Control over Transparency Reporting (Utah State Office of Education) **Status:** Partially implemented. Repeated in fiscal year 2014, see finding 2014-005. Finding initially occurred in fiscal year 2013.
2013	2013-016	**Finding:** Incomplete Reconciliation of Federal Direct Student Loans (Snow College) **Status:** Implemented – corrective action taken.
2013	2013-017	**Finding:** Enrollment Reporting Errors (Snow College) **Status:** Partially implemented. Repeated in fiscal year 2014, see finding 2014-014. Finding initially occurred in fiscal year 2013.

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FOR YEARS PRIOR TO THE YEAR ENDED JUNE 30, 2014

U.S. DEPARTMENT OF EDUCATION (continued)

Year	Finding	Status of Finding and Questioned Costs
2013	2013-018	**Finding:** Noncompliance with Federal Equipment Management Requirements (Snow College) **Status:** Implemented – corrective action taken.
2013	2013-019	**Finding:** Weaknesses in Reporting Performance Data (Snow College) **Status:** Implemented – corrective action taken.
2013	2013-020	**Finding:** Enrollment Reporting Errors (Southern Utah University) **Status:** Implemented – corrective action taken. Finding initially occurred in fiscal year 2012.
2013	2013-021	**Finding:** Untimely Enrollment Reporting (Utah State University) **Status:** Implemented – corrective action taken.
2013	2013-022	**Finding:** Untimely Enrollment Reporting (Weber State University) **Status:** Implemented – corrective action taken.

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FOR YEARS PRIOR TO THE YEAR ENDED JUNE 30, 2014

U.S. DEPARTMENT OF ENERGY

Year	Finding	Status of Finding and Questioned Costs
2013	2013-023	**Finding:** Noncompliance with Reporting Requirements (Governor's–Office of Energy Development) **Status:** Implemented – corrective action taken. Finding initially occurred in fiscal year 2011.
2013	2013-024	**Finding:** Inadequate Subrecipient Monitoring (Governor's–Office of Energy Development) **Status:** Implemented – corrective action taken. Finding initially occurred in fiscal year 2012.
2013	2013-025	**Finding:** Lack of Controls over Allocation of Benefits Charged to the State Energy Program (Governor's–Office of Energy Development) **Questioned Cost:** $ 3,103 The Department of Energy management decision letter dated May 20, 2014, determined that the adjustment of benefits taken satisfactorily resolves the questioned costs of $3,103, and that no further action is required. **Status:** Implemented – corrective action taken.

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FOR YEARS PRIOR TO THE YEAR ENDED JUNE 30, 2014

U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES

Year	Finding	Status of Finding and Questioned Costs
2012	2012-040	**Finding:** LIHEAP Documentation and Eligibility Determination Errors (Utah Department of Workforce Services) **Questioned Cost:** $ 753 The Utah Department of Workforce Services has not received a management decision regarding the questioned cost. **Status:** Implemented – corrective action taken. Finding initially occurred in fiscal year 2011.
2013	2013-026	**Finding:** Noncompliance with Timing Requirements of Health and Safety Surveys for Nursing Home Facilities Utah Department of Health) **Status:** Implemented – corrective action taken. Finding initially occurred in fiscal year 2012.
2013	2013-027	**Finding:** Untimely Follow-up Provider Visits (Utah Department of Health) **Status:** Partially implemented. Repeated in fiscal year 2014, see finding 2014-019.
2013	2013-028	**Finding:** Incorrect Eligibility and Income Determinations (Utah Department of Health) (Utah Department of Workforce Services) **Questioned Cost:** $ 952 Questioned cost of $952 was repaid in February, 2014, and reported on the CMS 21 expenditure report for the quarter ending December 31, 2013. **Status:** Partially implemented. Repeated in fiscal year 2014, see finding 2014-031. Finding initially occurred in fiscal year 2002.
2013	2013-029	**Finding:** Incorrect Eligibility Determination and Inadequate Documentation of Eligibility (Utah Department of Health) (Utah Department of Workforce Services) **Status:** Implemented – corrective action taken. Finding initially occurred in fiscal year 2004.

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FOR YEARS PRIOR TO THE YEAR ENDED JUNE 30, 2014

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

Year	Finding	Status of Finding and Questioned Costs
2013	2013-003 and 2013-030	**Finding:** Management Override of Internal Controls (Utah Department of Workforce Services) **Questioned Cost:** $ 455 The Utah Department of Workforce Services has not received a management decision regarding the questioned cost. **Status:** Implemented – corrective action taken.
2013	2013-031	**Finding:** Financial Reporting Error and Lack of Report Submission (Utah Department of Workforce Services) **Status:** Partially implemented. Repeated in fiscal year 2014, see finding 2014-026. Finding initially occurred in fiscal year 2011.
2013	2013-032	**Finding:** Benefit Payment Internal Control Weaknesses and Noncompliance (Utah Department of Workforce Services) **Questioned Cost:** $ 559 The $559 questioned cost will not be pursued for recovery, as the Department of Workforce Services has already recouped the costs via its own recovery unit, per the Administration for Children and Families' management decision letter dated September 30, 2014. **Status:** Partially implemented. Repeated in fiscal year 2014, see finding 2014-030. Finding initially occurred in fiscal year 1996.
2013	2013-033	**Finding:** Untimely Comparison of Wage Information Obtained from the State Wage Information Collection Agency (SWICA) to Wage Information in the Case Record (Utah Department of Workforce Services) **Status:** Partially implemented. Repeated in fiscal year 2014, see finding 2014-028.
2013	2013-034	**Finding:** Inadequate Supporting Documentation for and Reconciliation of Expended TANF Funds (Utah Department of Workforce Services) **Questioned Cost:** $ 119 The $119 questioned cost was not sustained in the Administration for Children and Families' management decision letter dated September 8, 2014. **Status:** Implemented – corrective action taken.

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FOR YEARS PRIOR TO THE YEAR ENDED JUNE 30, 2014

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

Year	Finding	Status of Finding and Questioned Costs
2013	2013-035	**Finding:** Noncompliance with Treasury-State Agreement (Utah Department of Workforce Services) **Status:** Implemented – corrective action taken. Finding initially occurred in fiscal year 2012.

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FOR YEARS PRIOR TO THE YEAR ENDED JUNE 30, 2014

U.S. DEPARTMENT OF HOMELAND SECURITY

Year	Finding	Status of Finding and Questioned Costs
2013	2013-036	**Finding:** Inadequate Control over Subrecipient Audits (Department of Public Safety) **Status:** Partially implemented. Repeated in fiscal year 2014, see finding 2014-035.
2013	2013-037	**Finding:** Failure to Provide Federal Award Information to Subrecipients (Department of Public Safety) **Status:** Implemented – corrective action taken.
2013	2013-038	**Finding:** Failure to Communicate All Appropriate Award Information to Subrecipients (Department of Public Safety) **Status:** Implemented – corrective action taken.

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FOR YEARS PRIOR TO THE YEAR ENDED JUNE 30, 2014

U.S. DEPARTMENT OF LABOR

Year	Finding	Status of Finding and Questioned Costs
2013	2013-039	**Finding:** Benefit Payment Internal Control Weaknesses and Unallowable Costs/Activities (Utah Department of Workforce Services) **Questioned Cost:** $1,841 The Utah Department of Workforce Services has not received a management decision regarding the questioned cost. **Status:** Partially implemented. Repeated in fiscal year 2014, see finding 2014-038. Finding initially occurred in fiscal year 2000.
2013	2013-040	**Finding:** Reporting Errors (Utah Department of Workforce Services) **Status:** Implemented – corrective action taken.

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FOR YEARS PRIOR TO THE YEAR ENDED JUNE 30, 2014

SOCIAL SECURITY ADMINISTRATION

Year	Finding	Status of Finding and Questioned Costs
2013	2013-041	**Finding:** Inaccurate Preparation of the SSA-4513 (Utah State Office of Rehabilitation) **Status:** Implemented – corrective action taken.
2013	2013-042	**Finding:** Inaccurate Reporting of Hours on the SSA-4514 (Utah State Office of Rehabilitation) **Status:** Implemented – corrective action taken.

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FOR YEARS PRIOR TO THE YEAR ENDED JUNE 30, 2014

U.S. DEPARTMENT OF TRANSPORTATION, FEDERAL HIGHWAY ADMINISTRATION

Year	Finding	Status of Finding and Questioned Costs
2013	2013-043	**Finding:** Untimely Weekly Certified Payrolls (Utah Department of Transportation) **Status:** Implemented – corrective action taken.
2013	2013-044	**Finding:** Failure to Perform Timely Reviews of Subrecipient A-133 Audit Report Submissions and to Provide Required Federal Award Information to Subrecipients (Utah Department of Transportation) **Status:** Implemented – corrective action taken.
2013	2013-045	**Finding:** Inadequate Internal Control over the Timeliness and Accuracy of Dates Reported under the Transparency Act (Utah Department of Transportation) **Status:** Implemented – corrective action taken.

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FOR YEARS PRIOR TO THE YEAR ENDED JUNE 30, 2014

U.S. DEPARTMENT OF VETERANS AFFAIRS

Year	Finding	Status of Finding and Questioned Costs
2013	2013-046	**Finding:** Reimbursement for Construction Costs Based on Estimates rather than Actual Costs (Department of Veterans and Military Affairs) **Status:** Partially implemented. Repeated in fiscal year 2014, see finding 2014-039.
2013	2013-047	**Finding:** Verification that Contractors were Not Suspended or Debarred was Not Obtained (Department of Veterans and Military Affairs) **Status:** Implemented – corrective action taken.
2013	2013-048	**Finding:** Certified Payrolls were Not Obtained from Contractors to Comply with Federal Davis-Bacon Act (Department of Veterans and Military Affairs) **Status:** Implemented – corrective action taken.

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FOR YEARS PRIOR TO THE YEAR ENDED JUNE 30, 2014

GENERAL FINDINGS

Year	Finding	Status of Finding and Questioned Costs
2013	2013-001	**Finding:** Inadequate Internal Controls over Financial Reporting of Tax Accruals (Utah State Tax Commission) **Status:** Implemented – corrective action taken.
2013	2013-002	**Finding:** Inadequate Internal Controls over Financial Reporting (Department of Administrative Services) **Status:** Implemented – corrective action taken.
2013	2013-049	**Finding:** Working Capital Reserves in Excess of Federal Guidelines (Utah Department of Administrative Services, Internal Service Funds) **Status:** Partially implemented. Repeated in fiscal year 2014, see finding 2014-040. Finding initially occurred in fiscal year 2003 for Risk Management, in 2011 for the other ISF's. **Action:** The Division of Risk Management funds are in compliance with federal guidelines as of the end of fiscal year 2014. The Division of Purchasing and General Services plans on refunding the federal portion of the excess reserves in the Cooperative Contract Management and Federal Surplus Property funds. The State Surplus Property fund is projected to be in compliance with federal guidelines by the end of fiscal year 2015. Internal Service Funds Excess Working Capital Reserves as of June 30 Division of Risk Management Auto ..... 171,190 (430,034) Workers Compensation ..... 110,393 (59,729) Division of Purchasing & General Services Cooperative Contract Management ..... $ 964,823 $ 491,382 State Surplus Property ..... 264,566 122,144 Federal Surplus Property ..... 6,966 52,132 **Completion Date:** June 30, 2015 **Contact Person:** Kent Beers, Director, Division of Purchasing, 801-538-3143 Tani Downing, Director, Division of Risk Management, 801-538-9560

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FOR YEARS PRIOR TO THE YEAR ENDED JUNE 30, 2013

GENERAL FINDINGS (continued)

Year	Finding	Status of Finding and Questioned Costs
2013	2013-050	**Finding:** Working Capital Reserves in Excess of Federal Guidelines (Utah State Public Employees Health Program (PEHP)) **Status:** Partially implemented. Repeated in fiscal year 2014, see finding 2014-042. Finding initially occurred in fiscal year 1997. **Action:** Death Benefit - This program was changed from a nontaxable insurance benefit administered by PEHP to a taxable pension benefit administered by Utah Retirement Systems (URS) in May 2013. There will be no more premiums coming into the Death Benefit Program at PEHP. Claims will continue to be paid from the program at PEHP until the existing reserves are exhausted. PEHP estimates all the reserves in this program at PEHP will be eliminated by the end of calendar year 2015. Medicare Supplement - PEHP will reduce excess reserves in this program by either reducing rates or declaring a premium holiday (experience dividend). PEHP estimates the excess reserves currently in this program will be eliminated by the end of calendar year 2016. State Medical - PEHP and the Utah Legislature are currently working on reducing the excess reserves in this program by reducing premiums. PEHP estimates the excess reserves will be eliminated by the end of calendar year 2016 through reducing premiums or a premium holiday (experience dividend). State Dental – PEHP plans on reducing the excess reserves in this program by reducing premiums. PEHP estimates the excess reserves will be eliminated by the end of calendar year 2016. Long Term Disability - PEHP estimates the excess reserves in this program will be eliminated by the end of calendar year 2016. At the request of the state auditor, PEHP changed from a June 30 fiscal year end to a December 31 calendar year end. For comparative purposes we have provided the "audited" reserves as of June 30, 2013 and December 31, 2013, (a six month reporting period) and the "unaudited" reserves as of June 30, 2014. The excess reserves at June 30, 2014 are lower than the December 31, 2013 totals for the following programs: • Death Benefit • Medicare Supplement • State Medical And higher for the following programs: • State Dental • Long Term Disability (continued next page)

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FOR YEARS PRIOR TO THE YEAR ENDED JUNE 30, 2013

GENERAL FINDINGS (continued)

Year	Finding	Status of Finding and Questioned Costs
2013	2013-050 (continued)	

Public Employees Health Program
Excess Working Capital Reserves

	Audited 06/30/2013	Audited 12/31/2013	Unaudited 06/30/2014	Excess 06/30/14 vs 12/31/13
Death Benefit	$ 4,738,666	$ 2,957,748	$ 625,090	Lower
Medicare Supplement	18,890,530	21,602,821	21,570,924	Lower
State Medical	27,390,437	41,625,783	34,511,969	Lower
State Dental	427,677	910,710	1,955,650	Higher
Long Term Disability	2,429,432	2,866,385	4,703,649	Higher

Completion Date: December 31, 2016
Contact Person: Kim Kellersberger, Finance Director, 801-366-7457

2013 — 2013-051

Finding: Working Capital Reserves in Excess of Federal Guidelines
(Department of Technology Services)

Status: Not implemented. Repeated in fiscal year 2014, see finding 2014-043. Finding initially occurred in fiscal year 2013.

Action: The Department of Technology Services is currently in the process of reviewing the final excess reserve amounts as of June 30, 2014, and working on a plan to address this issue.

Department of Technology Services
Excess Working Capital Reserves as of June 30

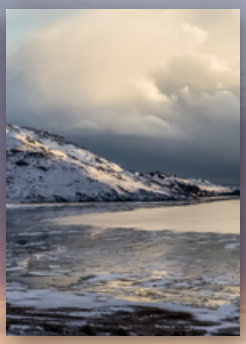
Service Area	2013	2014
Mainframe Computer	$4,496,838	$ 4,690,865
Printing.....	513,934	415,311
Telecommunications	1,941,352	1,718,185

Completion Date: June 30, 2016
Contact Person: Daniel Frei, Finance Director, 801-538-3459

2013 — 2013-052

Finding: Inadequate Controls over Research and Development Grant Expenditures
(Utah State University)

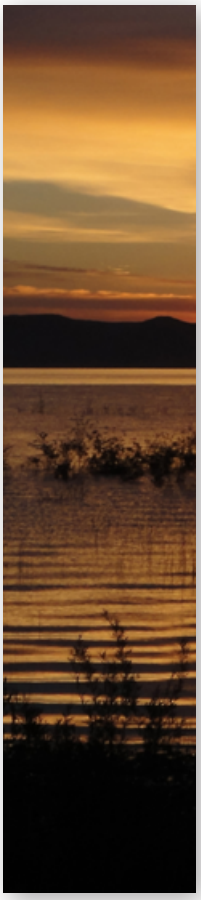
Status: Implemented – corrective action taken.



2014 State of Utah

Comprehensive Annual Financial Report

For the Fiscal Year Ended June 30, **2014**



State of Utah 2014

Comprehensive Annual Financial Report

Water is precious in Utah. It enhances the stunning backdrop upon which we live our lives.

From a myriad of mountain lakes and reservoirs flow the streams and rivers that have shaped Utah's settlement, agriculture, growth, and development as a state.

Utah's varied recreational opportunities, from snow and water skiing, to fishing, boating and white water rafting, are made possible by her water resources. The transition from agriculture to the growth of developing cities and towns is made possible by the conversion and responsible use of Utah's water resources. Existing and new industry is dependent on the availability of clean water.

From the serenity of a mountain stream to the tap water in our homes, Utahns benefit from the responsible management, conservation, distribution, and use of her water resources.

As Utah moves toward the future, mindful use and development of her water resources will be a necessity so that Utah will remain the place to truly live a life elevated.

State Of Utah
COMPREHENSIVE ANNUAL FINANCIAL REPORT
For The Fiscal Year Ended June 30, 2014

CONSTITUTIONAL OFFICERS OF THE STATE OF UTAH

Gary R. Herbert ..... Governor
Spencer J. Cox ..... Lt. Governor
John Dougall ..... State Auditor
Richard K. Ellis ..... State Treasurer
Sean D. Reyes ..... Attorney General
Wayne L. Niederhauser ..... President of the Senate
Rebecca D. Lockhart ..... Speaker of the House
Matthew B. Durrant ..... Chief Justice, Supreme Court

OTHER STATE OFFICIALS

Kimberly K. Hood ..... Executive Director, Department of Administrative Services
John C. Reidhead, CPA ..... Director, Division of Finance
Kristen Cox ..... Director, Governor's Office of Management 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

ACKNOWLEDGMENTS

Report prepared by:
Marcie L. Handy, CPA
Scott R. Blackham, CPA
Lynn G. Bodrero, CPA
David F. Burgoyne
Julia A. D'Alesandro, CPA, CIA
Amanda L. Hensley
Ryan A. Huntsman
Darin C. Janzen
Mark W. Knowlden, CPA
Lynda B. McLane, CPA
Robert M. Melendez
Deborah S. Memmott
Robert D. Miles
Gary E. Morris, CPA, CGMA
Joseph C. Palmiotti

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, 2014

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State of Utah

GARY R. HERBERT
Governor

SPENCER J. COX
Lieutenant Governor

Department of Administrative Services

Kimberly K. Hood
Executive Director

Division of Finance

John C. Reidhead, CPA
Director

November 4, 2014

To the Citizens, Governor,
and Members of the Legislature
of the State of Utah:

It is our pleasure to present the 2014 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 Reporting 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 Utah State Auditor's report and the opinion on the fair presentation of the Basic Financial Statements are included in the Financial Section of this report.

Single Audit. 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 Utah State Auditor's report, is issued in a separate report.

Management's Discussion and Analysis (MD&A). The discussion and analysis beginning on page 17 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 11, 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 vote of the Legislature and 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 provides various services to over 2,949,000 citizens. Services

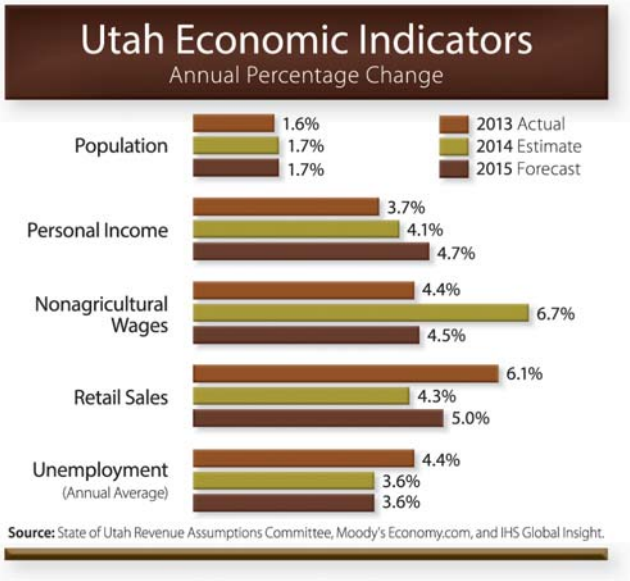
include building and maintaining roads; providing public safety, health, and environmental protection services to protect the general welfare of the State's citizens; helping adults, children, and families through difficult times such as abuse, divorce, illness, death, and unemployment; fostering an 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.

The State Reporting Entity. The State Reporting Entity includes the *primary government* and its *component units.* The *primary government* of the State of Utah includes all funds, departments, agencies, and other organizational units governed by the Legislature or the constitutional officers of the State. In addition to these *primary government* activities, this report includes information related to component units for which the primary government is financially accountable. 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 component units can be found in the notes to the financial statements (see Note 1. A. on page 65).

Budgetary Process and 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 for the governmental funds with an annual appropriated budget (General, Education, Transportation, Transportation Investment and Debt Service Funds), by function (e.g., health), and activity (e.g., medical assistance) to the Legislature. The Legislature authorizes expenditures by line item in the annual *Appropriations Acts*. Line item is the legal level of budgetary control. 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 line items and funds will not end the fiscal year in a deficit position. For additional information on the budgetary process and control, see the Required Supplementary Information and related notes beginning on page 132.

INFORMATION USEFUL IN ASSESSING A GOVERNMENT'S ECONOMIC CONDITION

Local Economy. The Utah economy continued to improve faster than the nation in 2014. Utah's economic expansion is expected to extend into 2015, with continued broad-based growth throughout the private sector.



Utah's unemployment rate averaged 4.4 percent in 2013 and is expected to decline to an average of 3.6 percent in 2014 and stay at the 3.6 percent average in 2015. In 2013, personal income increased by 3.7 percent and nonagricultural wages increased by 4.4 percent. In 2014, personal income is expected to increase by 4.1 percent and nonagricultural wages are expected to increase by 6.7 percent. Taxable retail sales increased by 6.1 percent in 2013, and are expected to increase by 4.3 percent in 2014.

Total construction value was $5.1 billion in 2013, an 18.6 percent increase from the prior year due to an increase in residential permit value. This marked the third year that total construction value has increased as the local economy continues to expand. In 2014, total construction value is expected to decrease by 11.8 percent, due to expected declines in nonresidential permit value and additions, alterations, and repairs. Residential construction was $3.2 billion in 2013, a 23.1 percent increase from the prior year. Residential permitted value is expected to be unchanged in 2014, as housing continues to play a leading role in the economic expansion.

In 2014, Utah population is estimated at 2,949,000, which is an increase of 1.7 percent over the prior year. Utah had positive net migration of approximately 9,200 people in 2013 and is expected to grow by 10,700 in 2014. Utah has had positive net migration for the past 24 years and this trend is expected to continue in the coming years.

Industries. Utah's job market continues to expand as it rebounds from the national recession that began in late 2007. Utah's nonagricultural employment is expected to increase by 3 percent in 2014, and by 2.5 percent in 2015, which is near the Utah average yearly rate of 3.1 percent (1950 through June 2014). All industrial sectors added jobs to Utah's employment base. Construction led job growth with 8,700 new jobs, which was the fastest employment growth at 11.2 percent. Trade, transportation, and utilities added 6,800 new jobs, primarily in transportation. Leisure and hospitality provided 6,600 new jobs, with arts, entertainment, and recreation contributing most of this growth adding 3,900 new jobs. Education and health services provided 4,800 new jobs. Manufacturing added 3,500 jobs, primarily in non-durable goods such as food, paper, and textiles. The professional and business category added 3,200 new jobs, with growth in the high-paying professional and technical industries. The results for August 2013 to August 2014 are presented in the following table.

State of Utah
Jobs by Industry of Utah's Labor Force
(Expressed in Thousands)

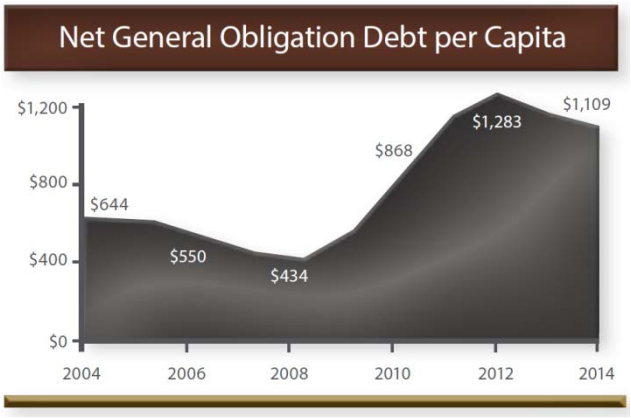
	Number of Jobs		Numerical Change	Percentage Change	Components of Labor Force
	2014 (est.)	**2013**	**2013 to 2014**	**2013 to 2014**	**2014 (est.)**
Trade, Transportation, and Utilities	255.2	248.4	6.8	2.7 %	19.2 %
Professional and Business	182.6	179.4	3.2	1.8 %	13.7 %
Education and Health Services	171.3	166.5	4.8	2.9 %	12.9 %
Government (Local/Federal)	145.9	143.5	2.4	1.7 %	10.9 %
Leisure and Hospitality	134.0	127.4	6.6	5.2 %	10.1 %
Manufacturing	123.1	119.6	3.5	2.9 %	9.2 %
Construction	86.7	78.0	8.7	11.2 %	6.5 %
Financial Activities	74.6	74.2	0.4	0.5 %	5.6 %
Government (State/Higher Ed.)	72.3	69.0	3.3	4.8 %	5.4 %
Other Services	39.2	37.1	2.1	5.7 %	2.9 %
Information	35.2	32.8	2.4	7.3 %	2.6 %
Natural Resources and Mining	12.8	12.3	0.5	4.1 %	1.0 %
Total	**1,332.9**	**1,288.2**	**44.7**		**100.0 %**

Source: Utah Department of Workforce Services and the U.S Bureau of Labor Statistics, August 2014.

Outlook. The national economy is expected to expand moderately in the last half of 2014, and continue to expand in 2015. As in prior recoveries, Utah continues to grow more rapidly than the nation. Steady demand in the construction industry, robust investment in high tech and the aerospace industry, and trade with Asia are a few of the reasons why Utah continues to do well. Although Utah is well-positioned for continued economic expansion, there are downside risks to the outlook. These risks include: 1) mounting uncertainty related to federal fiscal policy, 2) slowdown in growth in China, 3) geopolitical risks, and 4) the burden of unpaid student loans. Overall, the economic outlook for Utah remains strong due to its diverse economy, which has allowed it to weather some of the potential uncertainty.

FINANCIAL PLANNING AND POLICIES

Debt Administration. As part of long-term financial planning, the State has used a combination of bonding and pay-as-you-go methods to meet its infrastructure needs. In fiscal years 2004 through 2007 the State bonded less and primarily funded projects with the pay-as-you-go method using one-time and ongoing money. In fiscal years 2008 through 2013, under budget constraints coupled with a low interest rate environment, the State elected to increase its debt by issuing bonds for highway and/or building projects that otherwise would have been funded from current resources. In fiscal year 2014, the State continued its prudent fiscal management by paying cash for buildings, as detailed on page 9 in the Infrastructure section. As to highway debt, the State authorized no new general



obligation bonds, but issued $226.2 million for highway construction projects from a prior authorization. As of June 30, 2014, the State's general obligation debt per capita was $1,109. The State has an aggressive policy of repaying its general obligation debt within seven years for debt associated with capital facilities and fifteen years for highway construction projects. More information about the State's long-term debt is found in Note 10 to the Basic Financial Statements on page 100.

Revenue and Expenditure Forecasts. Economists and budget analysts from the Executive and Legislative branches of government work with experts from the private sector and academia to develop the consensus revenue forecast used for establishing the State's annual budget. The final 2014 consensus revenue forecast projected a small decline of 1.3 percent in fiscal year 2014 from 2013 actual revenue for combined General and Education Fund and 4.4 percent growth in fiscal year 2015. The long-term average annual revenue growth rate, adjusted for inflation, was approximately 4.0 percent for fiscal periods 1971 through 2013. (See the Budgetary Highlights – General Fund in the MD&A on page 25 for a comparison of budgeted to actual results for fiscal year 2014.)

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 after any required Medicaid growth savings transfer is made (see Medicaid Sustainability section below) 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. For additional information on the State's budget stabilization accounts see Note 12.B. on page 114.

Medicaid Sustainability. The State implemented reforms in the Medicaid program in an effort to bring Medicaid growth more in line with overall state revenue growth. The reforms align financial incentives in the health care system by replacing the fee-for-service model with one or more risk-based delivery models. When a General Fund revenue surplus occurs, an amount representing the Medicaid growth savings from the new risk-based delivery models will be deposited into the "Medicaid Budget Stabilization Account." The account will then be used to meet the growing needs in the program in years when growth is expected to be at least 8 percent. For additional information on the State's budget stabilization accounts, see Note 12.B. on page 114.

Public Education Growth. Projections indicate that an additional 10,261 new students will enroll in fall 2014. Due to the current and future enrollment growth, and the demands it places on state funding, public education continues to be a top priority for the Governor and the Legislature. The Office of the Legislative Fiscal Analyst developed a Public Education Distribution Model that allows legislators to see how proposed education policy changes will impact funding.

Federal Funding. In an effort to prepare for potential future reductions in federal funding for critical state programs, the Legislature requires most state agencies including public education and higher education institutions to report specific federal funding information to the Legislature. Annually these entities must report total federal receipts received the preceding fiscal year in addition to providing contingency plans in the event federal receipts are reduced by either 5 percent or 25 percent.

During the 2013 General Session, the Legislature created the Federal Funds Commission to study and make recommendations on federal funding issues. The Commission is tasked with considering the financial stability of the federal government, the risk that the State will experience a reduction in the amount or value of federal funds, and methods to avoid or minimize the risk. Legislators also passed a bill that requires economists and budget analysts from the Executive and Legislative branches of government to consider expected changes in federal funding when preparing the annual revenue volatility report and, if appropriate, recommend changes to amounts or limits of reserve funds.

In addition, all federal funds for state agencies must go through the annual appropriations process. To gain tighter control over federal grants that span several years, the Legislature also requires multiyear grants to go through an approval and summary requirements process, including approval in the annual Appropriations Acts.

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, 2014, the State was $786 million below the appropriations limitation.

Adequate Funding for Ongoing Programs. The Legislature has been working toward ensuring all programs have adequate ongoing funding. Coming into the 2014 General Session of the Legislature, before accounting for growth in costs or

revenues, the State was facing a structural imbalance of $2 million for the 2015 fiscal year budget. A structural imbalance occurs when ongoing programs are funded with one-time revenue. This imbalance was associated with the cost of a new defined contribution benefits program for state employees that replaced an existing postemployment program in January 2014 related to sick leave benefits. The first $2 million of ongoing revenue growth in the 2014 General Session eliminated the structural imbalance.

Operating/Capital Expenditure Accountability. During the 2014 General Session, the Legislature passed House Bill 311, *Budgeting Amendments*, House Bill 357, *Budgetary Amendments*, and House Joint Rules Resolution 11, *Budget Process Amendments* to implement budget policy changes. These budget bills are aimed at smoothing revenue volatility by recognizing above trend growth, managing the volatility with rainy day deposit mechanisms, and treating windfalls as one-time revenue. In addition, House Bill 357, *Budgetary Amendments* makes the in-depth budget reviews part of the regular budget process. House Bill 311 requires the Legislative Fiscal Analyst to prepare, before each annual general session of the Legislature, a summary showing the current status of the state's debt, long-term liabilities, contingent liabilities, General Fund borrowing, reserves, fund and nonlapsing balances, and cash-funded capital investments, as compared to the past nine fiscal years. In keeping with this charge, the Legislative Fiscal Analyst is working to implement a "fiscal health dashboard" by creating a website where legislators and citizens can quickly and easily check Utah's fiscal health.

MAJOR INITIATIVES

An economic expansion continues in the State of Utah. The consensus revenue forecast adopted during the 2014 General Session anticipates that fiscal year 2015 will mark the fifth consecutive year of growth in unrestricted General Fund and Education Fund revenue collections. The fiscal year 2013 revenue surplus of $122 million (net of statutory transfers), a $22 million upward revision to the final fiscal year 2014 revenue forecast, and additional growth of $253 million projected for fiscal year 2015 resulted in approximately $397 million in new unrestricted revenue available for the 2014 General Session. This revenue, combined with savings resulting from lower-than-anticipated Medicaid costs, funding reallocations, and other one-time monies allowed Legislators to allocate approximately $496 million in new discretionary resources to infrastructure needs, growth in public education, and other priorities, as described below:

Governor's 25 Percent Improvement Initiative. In his 2013 State of the State Address, Governor Herbert called on state agencies to improve operations and services by 25 percent over the next four years as measured by a combination of quality, cost, and throughput (the rate at which a system can produce a service or product). With the support of the Governor's Office of Management and Budget (GOMB), state agencies are working to achieve this goal by leveraging agency expertise and implementing a set of management principles called the SUCCESS Framework. Further details and progress updates are available online at governor.utah.gov/gomb.

Public Education. Approximately 30 percent of new discretionary resources ($146 million), were allocated to public education. In addition to $61.2 million to address expected enrollment growth of 10,261 new students (1.7 percent) in fiscal year 2015, $62.5 million was appropriated to increase the value of the Weighted Pupil Unit (WPU – the primary funding mechanism for public education) by 2.5 percent. Other major new funding initiatives in public education include an additional $20 million ($15 million one-time and $5 million ongoing) for Science, Technology, Engineering, and Mathematics (STEM) initiatives; $5 million one-time to reimburse teachers for the purchase of classroom supplies and materials; and an additional $5 million ($3 million one-time and $2 million ongoing) for the Beverley Taylor Sorenson Elementary Arts Learning Program.

Higher Education. State funding for higher education increased by approximately $243 million during the 2014 General Session. Higher education institutions received $50 million ongoing to improve equity in per-student funding and an additional $7 million ongoing for distinctive priorities at each institution. The Utah College of Applied Technology (UCAT) system received $3 million in new ongoing funding to increase capacity across its campuses. Other major new funding initiatives for higher education include $57.4 million for the a new science laboratory building at Weber State University, $19.3 million for an allied health and technology building at the Southwest Applied Technology College in Cedar City, and $26.5 million for new buildings on Utah State University's Brigham City and Eastern Central campuses.

Social Services. Lower-than-anticipated costs and higher-than-anticipated collections by the Medicaid Fraud Control Unit resulted in a return of $52.5 million one-time from the Medicaid and Children's Health Insurance Program (CHIP) budgets to the General Fund. After accounting for other new social services investments, net savings of approximately $30.8 million was available for appropriation in other areas of the budget. New state funding for social service programs includes $6.4 million one-time for Medicaid local health authority behavioral health support, $2 million one-time for the construction of the American Cancer Society's Hope Lodge, $1.5 million one-time to continue the mental health early intervention program for youth that was initially funded during the last general session, $1 million one-time for services for approximately 150 people

on the disabilities waiting list, and $455 thousand one-time to maintain services for youth aging out of Child and Family Services custody.

Infrastructure. In addition to $103.2 million appropriated for new capital development at higher education campuses, the Legislature appropriated $58.2 million for new inmate housing in Gunnison ($36 million), the Huntsman Cancer Institute ($8 million), the American Fork Developmental Center ($6.5 million), infrastructure improvements at Camp Williams ($3.9 million), the purchase of land for a Juvenile Justice Services multi-use facility in Weber Valley ($2.3 million), and a Utah Schools for the Deaf and Blind facility ($1.5 million). Approximately $58.5 million in new state funds ($5 million ongoing and $53.5 million one-time) were allocated to the capital improvements budget, bringing the total budget to $100.2 million in fiscal year 2015 (1.1 percent of the replacement value of State buildings).

State Employee Other Postemployment Benefit Plan and Employee Compensation. For the State Employee Other Postemployment Benefit (OPEB) plan, the annual required contribution (ARC) of $30.3 million was used to establish the budget for fiscal years 2014 and 2015. The ARC represents a level of funding that, if paid on an ongoing basis, is actuarially projected to fund the benefits over a period of twenty years. The actual amount collected for fiscal year 2014 was slightly more than the ARC. Legislators passed House Bill 7, *State Agency and Higher Education Compensation Appropriations*, to provide a 1 percent salary increase for state agency employees and 0.25 percent discretionary increase. This increase required additional appropriations to state agencies from the General Fund and the Education Fund of $8.3 million.

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, 2013. This was the twenty-ninth 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 gratitude to the budget and accounting officers throughout state government and the Office of the Utah State Auditor for their assistance.

Sincerely,

John Reidhead

John C. Reidhead, CPA
Director of Finance

Government Finance Officers Association

Certificate of Achievement for Excellence in Financial Reporting

Presented to

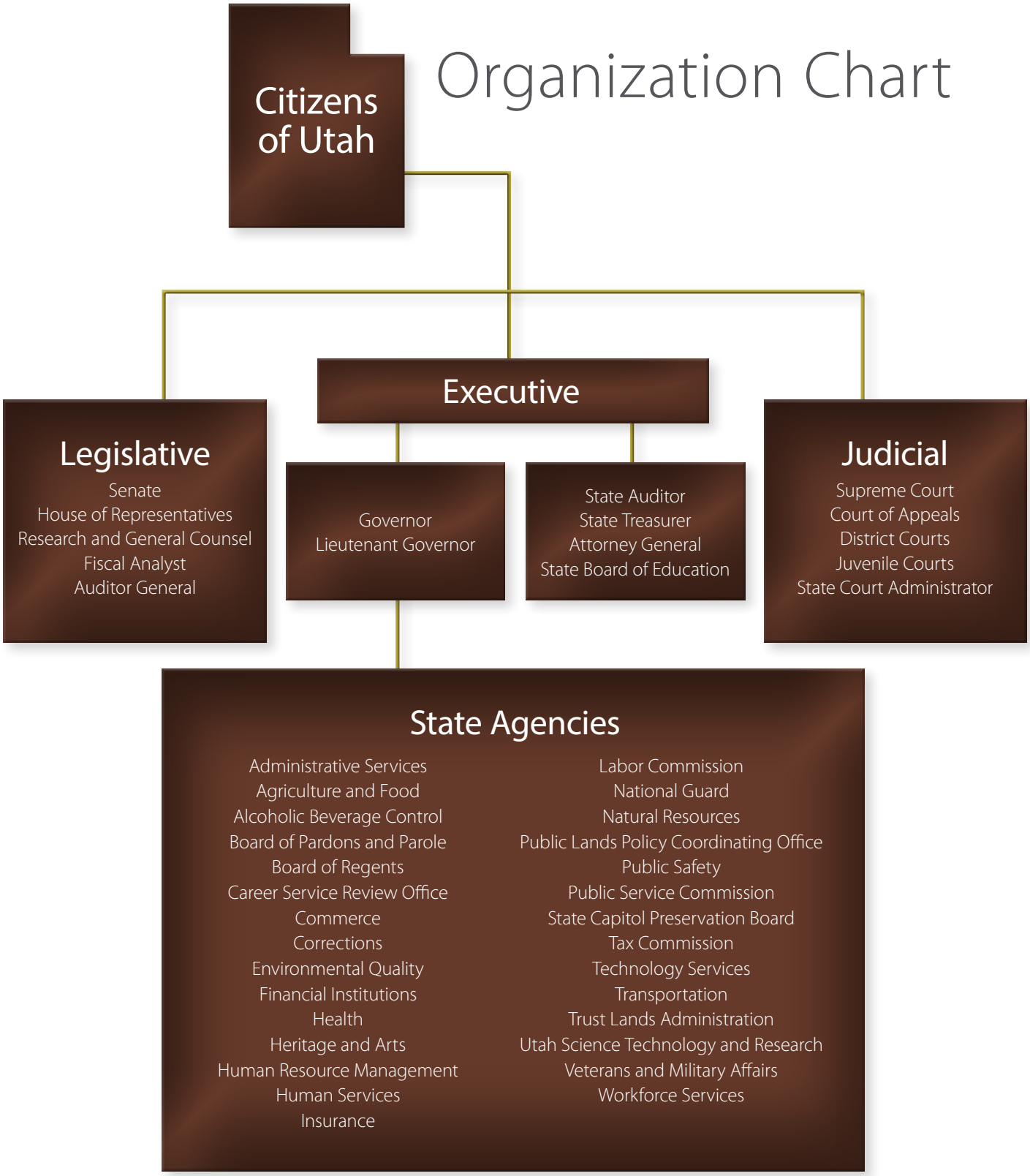
State of Utah

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended

June 30, 2013

Executive Director/CEO

Organization Chart



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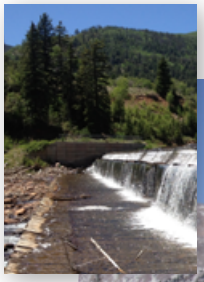

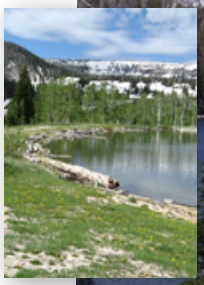

State of Utah 2014

Comprehensive Annual Financial Report

FINANCIAL SECTION

OFFICE OF THE
UTAH STATE AUDITOR

INDEPENDENT STATE AUDITOR'S REPORT

To Members of the Utah State Legislature
and
The Honorable Gary R. Herbert
Governor, State of Utah

Report on the Financial Statements

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 (State) as of and for the year ended June 30, 2014, and the related notes to the financial statements, which collectively comprise the State's basic financial statements, as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

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, Public Employees Health Program, the University of Utah's hospital and component units, or the Utah State University Research Foundation. These entities collectively represent 33 percent of the combined assets and deferred outflows of resources and 37 percent of the revenues of the aggregate discretely presented component units. Also, we did not audit the financial statements of Utah State Retirement Systems which represent 66 percent of the combined assets and deferred outflows of resources and 32 percent of the revenues/additions of the aggregate remaining fund information. The financial statements for these entities were audited by other auditors whose reports have been furnished to us, and our opinions, insofar as they relate to the amounts included for these entities, are based solely 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 from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the

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appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

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 as of June 30, 2014, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Emphasis of Matter

As discussed in Note 2 to the financial statements, the State adopted Governmental Accounting Standards Board Statement No. 65, *Items Previously Reported as Assets and Liabilities*. This action resulted in adjustments to beginning net position as described in the note. Our opinion is not modified with respect to this matter.

As also discussed in Note 2, the Public Employees Health Program (major discrete component unit) changed its fiscal year end from June 30 to December 31. Accordingly, the activity presented is for the six month period from July 1, 2013 to December 31, 2013. Our opinion is not modified with respect to this matter.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the following information—management's discussion and analysis on pages 17–29, the budgetary comparison schedules on pages 132–136, and information about the State's other postemployment benefit plans and about infrastructure assets reported using the modified approach on pages 137–140—be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the State's basic financial statements. The supplementary information, such as the combining and individual fund financial statements and schedules, and the other information, such as the introductory and statistical sections, are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The combining and individual fund financial statements and schedules on pages 143–209 are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the

auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America by us and other auditors. In our opinion, based on our audit, the procedures performed as described above, and the reports of the other auditors, the combining and individual fund financial statements and schedules are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

The introductory and statistical sections on pages 1–11 and 213–251, respectively, have not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on them.

Other Reporting Required By *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated November 4, 2014 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 internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the State's internal control over financial reporting and compliance.

Office of the Utah State Auditor

Office of the Utah State Auditor
November 4, 2014

INTRODUCTION

The following is a discussion and analysis of the State of Utah's financial performance and condition, providing an overview of the State's activities for the fiscal year ended June 30, 2014. 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 and deferred outflows of resources of the State exceeded liabilities and deferred inflows of resources by $22.102 billion (reported as net position). Of this amount, $2.728 billion (unrestricted net position) may be used to meet the government's ongoing obligations while $19.374 billion is restricted for specific uses or invested in capital assets.

- The State's total net position increased by $1.47 billion or 7.1 percent over the prior year. Net position of governmental activities increased by $1.215 billion or 6.8 percent. Net position of business-type activities increased by $255.5 million or 9.4 percent.

Fund Level

- The governmental funds reported combined ending fund balances of $5.124 billion, an increase of $689.5 million in comparison with the prior year. Approximately 33.3 percent or $1.707 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 $7.2 million dollar unassigned fund balance. This unassigned fund balance is after statutory transfers of $17.1 million to the Medicaid Budget Stabilization Account, $9 million to the General Fund Budget Reserve Account (Rainy Day Fund) and $4.5 million to the Disaster Recovery Account.

- The Education Fund ended the year with a $105.5 million "revenue surplus" after a statutory transfer of $21.1 million to the Education Budget Reserve Account.

- The State's stabilization accounts, the General Fund Budget Reserve Account (Rainy Day Fund), the Medicaid Budget Stabilization Account, and the Education Budget Reserve Account, ended the fiscal year with balances of $141.2 million, $17.1 million and $290.5 million, respectively.

- Overall, sales tax revenues in the governmental funds increased by $27.1 million or 1.3 percent, compared to $160.1 million or 8.3 percent increase in the prior year. Tax revenues increased $41.5 million or 2.1 percent in the General Fund and $45.1 million or 1.4 percent in the Education Fund.

Long-term Debt

- The State's long-term bonded debt decreased a net $101.3 million or 2 percent. General obligation bonds for the primary government decreased $109.4 million or 3.2 percent, while revenue bonds for the primary government increased $8.1 million or 0.5 percent.

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 Position and the Statement of Activities beginning on page 33 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, deferred outflows of resources, liabilities, and deferred inflows of resources, including capital assets and long-term debt, are reported at the entity level. The government-wide statements report the State's *net position* – the difference between assets, deferred outflows of resources, liabilities, and deferred inflows of resources – and how it has changed from the prior year. Over time, increases and decreases in net position 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 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 38 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 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 40 and 44 that reconcile and explain the differences between the amounts reported for *governmental activities* on the government-wide statements (full accrual basis of accounting, long-term focus) with amounts reported on the *governmental* fund statements (modified accrual basis of 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 is 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 unavailable revenue on the governmental fund statements.

Notes to the Financial Statements
The notes beginning on page 64 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 enterprise, 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*.

Statistical Section
This section provides up to ten years of financial, economic, and demographic information.

Adjustments to Beginning Net Position
As described in Note 2 of the financial statements on page 73, beginning net position was adjusted as noted below. To enhance comparability, all amounts presented for fiscal year 2013 in this discussion and analysis were revised, where practical, to reflect these changes, as if the changes had been made in the prior year.

- $36.6 million increase in governmental activities – Change in measuring and recording revenues and receivables for various tax types.
- $104.7 million net increase in governmental activities – Implementation of GASB Statement 65.
- $34.6 million decrease in business-type activities – Implementation of GASB Statement 65.

FINANCIAL ANALYSIS OF THE STATE AS A WHOLE

Net Position
The State's total net position increased $1.47 billion or 7.1 percent in fiscal year 2014. In comparison, net position in the prior year increased $1.644 billion or 8.7 percent. This increase in total net position reflects an improving economy and the active management of the State's resources. The change in net position is comprised of the following:

- *Net Investment in Capital Assets* – Total invested in capital assets net of related debt increased $544.7 million or 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 Position* – Total restricted net position increased $597.2 million or 12.6 percent over the prior year:
  - Restricted net position of governmental activities increased $479.5 million or 15.4 percent. The increase was primarily due to a $388.6 million or 22.9 percent increase in the net position of nonexpendable public education due in part to a change in investment values because of general market conditions. The balance of the increase was due to revenues generated from land use and sale of trust lands in the permanent Trust Lands Fund. The increase was also due to an increase in investment values because of general market conditions. The net position of expendable public education increased $74.1 million or 6.3 percent, primarily due to an increase in the unspent balances at the end of fiscal year 2014 and amounts set aside for fiscal year 2015. Miscellaneous changes resulting from other sources account for the remaining change in the net position of expendable public education.
  - Restricted net position of business-type activities increased by $117.7 million or 7.3 percent, primarily due to a $151 million increase in the Unemployment Compensation Fund as unemployment compensation revenues exceeded related claims and a $20.2 million increase in the Transportation Infrastructure Loan Fund as a result of additional capital provided for loans. There was also a $54.6 million decrease in restricted net position within the

Student Loan Programs as bonds were paid off and the remaining $61 million in funds were no longer classified as restricted.

- *Unrestricted Net Position* – Total unrestricted net position in governmental activities increased $190.7 million or 14.6 percent due to an increase in the amount unspent and carried forward in the Transportation Investment Fund and Capital Projects Fund. Total unrestricted net position in business-type activities increased by $137.6 million or 12.6 percent due in part to a $61 million increase in the unrestricted Student Assistance Programs as bonds were paid off and remaining funds were classified as unrestricted. The balance of the increase was the result of State providing additional capital for various loan programs, primarily from mineral lease and dedicated sales tax revenues.

State of Utah
Net Position as of June 30
(Expressed in Thousands)

	Governmental Activities		Business-type Activities		Total Primary Government	
	2014	**2013**	**2014**	**2013**	**2014**	**2013**
Current and Other Assets	$ 6,644,774	$ 6,048,041	$ 4,390,002	$ 4,155,034	$ 11,034,776	$ 10,203,075
Capital Assets	17,143,379	16,754,472	93,764	97,224	17,237,143	16,851,696
Total Assets	**23,788,153**	**22,802,513**	**4,483,766**	**4,252,258**	**28,271,919**	**27,054,771**
Deferred Outflows of Resources	**17,194**	**—**	**2,167**	**—**	**19,361**	**—**
Current and Other Liabilities	937,828	1,134,258	38,746	38,215	976,574	1,172,473
Long-term Liabilities	3,736,159	3,760,956	1,427,136	1,470,547	5,163,295	5,231,503
Total Liabilities	**4,673,987**	**4,895,214**	**1,465,882**	**1,508,762**	**6,139,869**	**6,403,976**
Deferred Inflows of Resources	**9,312**	**—**	**39,718**	**18,624**	**49,030**	**18,624**
Net Position:						
Net Investment in Capital Assets	14,025,472	13,481,005	14,198	14,012	14,039,670	13,495,017
Restricted	3,600,039	3,120,501	1,734,512	1,616,819	5,334,551	4,737,320
Unrestricted	1,496,537	1,305,793	1,231,623	1,094,041	2,728,160	2,399,834
Total Net Position	**$ 19,122,048**	**$ 17,907,299**	**$ 2,980,333**	**$ 2,724,872**	**$ 22,102,381**	**$ 20,632,171**
Percent change in total Net Position from prior year	6.8 %		9.4 %		7.1 %	

The largest component of the State's net position, 63.5 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. These types of assets 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 position comprises 24.1 percent of total net position and is subject to constitutional, legal, or external constraints on use. Net position that is restricted by the *Constitution of Utah* includes individual income and corporate income 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 position 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 much of the net position may be used.

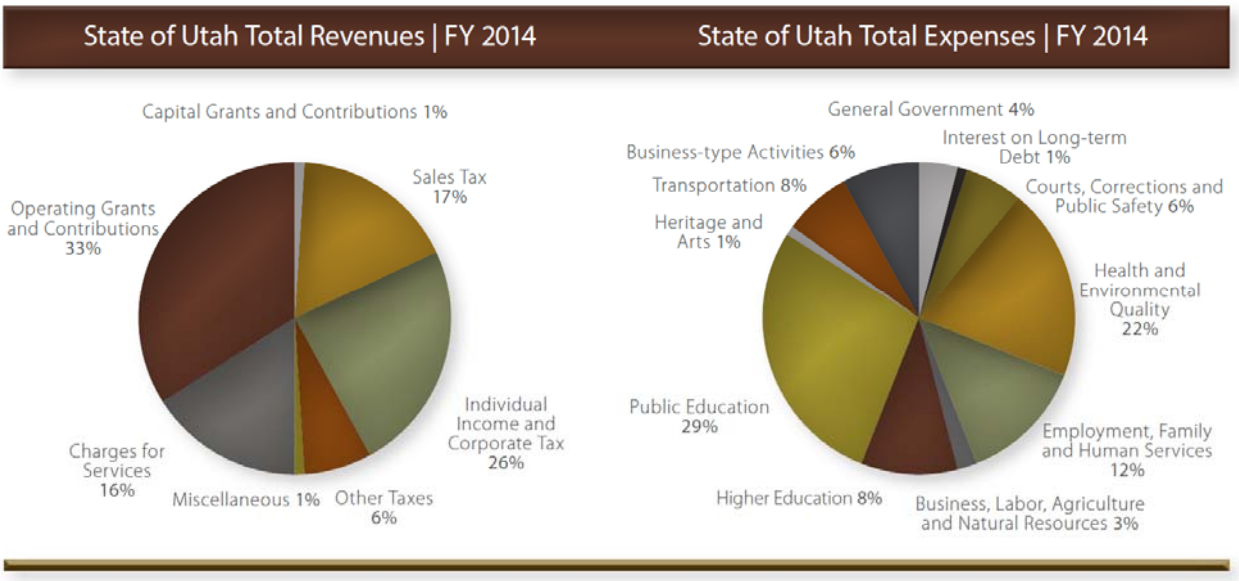
The following schedule and charts summarize the State's total revenues, expenses, and changes in net position for fiscal year 2014:

(Table on next page)

State of Utah
Changes in Net Position
for the Fiscal Year Ended June 30
(Expressed in Thousands)

	Governmental Activities		Business-type Activities		Total Primary Government		Total Percentage Change
	2014	**2013**	**2014**	**2013**	**2014**	**2013**	**2013 to 2014**
Revenues							
General Revenues:							
Taxes	$ 6,153,656	$ 6,142,390	$ 27,304	$ 25,891	$ 6,180,960	$ 6,168,281	0.2 %
Other General Revenues	69,418	84,190	—	425	69,418	84,615	(18.0)%
Program Revenues:							
Charges for Services	1,132,030	1,113,403	793,499	805,445	1,925,529	1,918,848	0.3 %
Operating Grants and Contributions	3,954,581	3,802,274	95,641	185,150	4,050,222	3,987,424	1.6 %
Capital Grants and Contributions	100,481	114,156	—	—	100,481	114,156	(12.0)%
Total Revenues	**11,410,166**	**11,256,413**	**916,444**	**1,016,911**	**12,326,610**	**12,273,324**	0.4 %
Expenses							
General Government	417,067	406,065	—	—	417,067	406,065	2.7 %
Human Services/Juvenile Justice Services	690,117	671,831	—	—	690,117	671,831	2.7 %
Corrections	268,346	255,679	—	—	268,346	255,679	5.0 %
Public Safety	243,783	254,503	—	—	243,783	254,503	(4.2)%
Courts	128,877	124,660	—	—	128,877	124,660	3.4 %
Health and Environmental Quality	2,410,760	2,259,695	—	—	2,410,760	2,259,695	6.7 %
Higher Education	908,795	884,775	—	—	908,795	884,775	2.7 %
Employment and Family Services	693,789	786,221	—	—	693,789	786,221	(11.8)%
Natural Resources	189,641	178,670	—	—	189,641	178,670	6.1 %
Heritage and Arts	22,447	21,147	—	—	22,447	21,147	6.1 %
Business, Labor, and Agriculture	105,987	99,655	—	—	105,987	99,655	6.4 %
Public Education	3,202,327	3,096,089	—	—	3,202,327	3,096,089	3.4 %
Transportation	847,752	836,488	—	—	847,752	836,488	1.3 %
Interest and Charges on Long-term Debt	110,034	112,994	—	—	110,034	112,994	(2.6)%
Student Assistance Programs	—	—	79,963	99,379	79,963	99,379	(19.5)%
Unemployment Compensation	—	—	233,403	307,444	233,403	307,444	(24.1)%
Water Loan Programs	—	—	13,778	12,828	13,778	12,828	7.4 %
Community and Economic Loan Programs	—	—	8,603	2,420	8,603	2,420	255.5 %
Liquor Retail Sales	—	—	225,948	213,395	225,948	213,395	5.9 %
Other Business-type Activities	—	—	54,983	75,361	54,983	75,361	(27.0)%
Total Expenses	**10,239,722**	**9,988,472**	**616,678**	**710,827**	**10,856,400**	**10,699,299**	1.5 %
Excess (deficit) Before Transfers	1,170,444	1,267,941	299,766	306,084	1,470,210	1,574,025	
Transfers	44,305	76,231	(44,305)	(76,231)	—	—	
Change in Net Position	**1,214,749**	**1,344,172**	**255,461**	**229,853**	**1,470,210**	**1,574,025**	
Net Position – Beginning as Adjusted	17,907,299	16,563,127	2,724,872	2,495,019	20,632,171	19,058,146	
Net Position – Ending	**$ 19,122,048**	**$ 17,907,299**	**$ 2,980,333**	**$ 2,724,872**	**$ 22,102,381**	**$ 20,632,171**	7.1 %

(*Charts on next page*.)



Changes in Net Position

This year the State received 50.1 percent of its revenues from state taxes and 33.7 percent of its revenues from grants and contributions, primarily from federal sources. In the prior year, state taxes accounted for 50.3 percent and grants and contributions were 33.4 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 16.2 percent of total revenues in fiscal year 2014, compared to 16.3 percent in fiscal year 2013.

Governmental Activities

The State's total governmental revenues from all sources increased $153.8 million or 1.4 percent. Tax revenues increased $11.3 million or 0.2 percent. These increases are similar to the increase at the fund level. However, due to differences in measurement focus and timing of collections, the increase at the government-wide level should not be used to predict future increases at the fund statement or budget level. 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 23.

The following table shows to what extent program revenues (charges for services and grants) covered program expenses. For fiscal year 2014, program revenues covered $5.187 billion, or 50.7 percent of $10.24 billion total program expenses. For the remaining $5.053 billion or 49.3 percent of program expenses, the State relied on state taxes and other general revenues.

(Table on next page)

State of Utah
Net Cost of Governmental Activities

(Expressed in Thousands)

	Program Expenses	Less Program Revenues	Net Program (Expenses) / Revenues		Program Revenues as a Percentage of Program Expenses	
	2014	2014	2014	2013	2014	2013
General Government	$ 417,067	$ 386,459	$ (30,608)	$ (4,596)	92.7 %	98.9 %
Human Services/Juvenile Justice Services	690,117	290,401	(399,716)	(383,668)	42.1 %	42.9 %
Corrections	268,346	5,907	(262,439)	(250,405)	2.2 %	2.1 %
Public Safety	243,783	164,597	(79,186)	(117,353)	67.5 %	53.9 %
Courts	128,877	53,872	(75,005)	(69,206)	41.8 %	44.5 %
Health and Environmental Quality	2,410,760	1,980,251	(430,509)	(444,053)	82.1 %	80.3 %
Higher Education	908,795	1,679	(907,116)	(882,852)	0.2 %	0.2 %
Employment and Family Services	693,789	577,952	(115,837)	(133,841)	83.3 %	83.0 %
Natural Resources	189,641	131,957	(57,684)	(51,516)	69.6 %	71.2 %
Heritage and Arts	22,447	8,471	(13,976)	(12,971)	37.7 %	38.7 %
Business, Labor, and Agriculture	105,987	102,036	(3,951)	(2,252)	96.3 %	97.7 %
Public Education	3,202,327	881,289	(2,321,038)	(2,306,717)	27.5 %	25.5 %
Transportation	847,752	602,221	(245,531)	(186,215)	71.0 %	77.7 %
Interest and Charges on Long-term Debt	110,034	—	(110,034)	(112,994)	0.0 %	0.0 %
Total Governmental Activities	**$ 10,239,722**	**$ 5,187,092**	**$ (5,052,630)**	**$ (4,958,639)**	50.7 %	50.4 %

Business-type Activities

Changes in the State's business-type activities mirror the changes noted in the State's proprietary funds, except as described below. The changes in the State's proprietary funds are detailed in the section entitled "Financial Analysis of the State's Proprietary Funds" on page 27. Revenues from the State's business-type activities decreased $100.5 million or 9.9 percent from the prior year. This decrease was primarily due to an $89.5 million decrease in operating grants as a result of decreases in the Unemployment Compensation Fund ($55.8 million) and Student Assistance Programs ($15.2 million). Operating grants in the Federal Health Insurance Pool also decreased by $20.1 million as the Pool discontinues operations and enrollees transition from this temporary program to coverage under Section 1101 of the Patient Protection and Affordable Care Act. Charges for services accounted for the balance of the decrease as a result of a $27.1 million decrease in the Unemployment Compensation Fund, offset by a $19.5 million increase in liquor sales due to higher sales volume. Total expenses for the State's business-type activities decreased $94.1 million or 13.2 percent, reflected in the Unemployment Compensation Fund ($74 million) and Student Assistance Programs ($19.4 million).

All of the State's business-type activities operate primarily 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 transferred from the General Fund 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 tax revenues 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 73, beginning fund balances of governmental funds were adjusted by $36.6 million as noted below. To enhance comparability, all amounts presented for fiscal year 2013 in this discussion and analysis were restated, where applicable, to reflect these changes, as if the changes had been made in the prior year.

Adjustments (increases) to beginning fund balances due to a change in measuring and recording revenues and receivables for various tax types:

- $30.7 million – General Fund.
- $951 thousand – Transportation Fund (major special revenue fund).

- $4.9 million – Transportation Investment Fund (major special revenue fund).

Fund Balances

At June 30, 2014, the State's governmental funds reported combined ending fund balances of $5.124 billion. Of this amount, $2.216 billion or 43.2 percent is nonspendable, either due to its form or legal constraints, and $1.201 billion or 23.5 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 $1.373 billion or 26.8 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 $326.5 million or 6.4 percent of total fund balance has been assigned to specific purposes, as expressed by legislative intent. The remaining $7.2 million or 0.1 percent of fund balance is unassigned and available for appropriations.

State of Utah
Governmental Fund Balances as of June 30, 2014
(Expressed in Thousands)

	General Fund	Education Fund	Transpor-tation Fund	Transportation Investment Fund	Trust Lands Fund	Nonmajor Funds	Total
Nonspendable	$ 112,791	$ —	$ 14,018	$ —	$ 2,089,334	$ —	$ 2,216,143
Restricted	40,898	905,135	185,981	26,545	—	42,920	1,201,479
Committed	507,380	—	47,234	604,872	—	213,680	1,373,166
Assigned	197,842	—	1,570	—	—	127,061	326,473
Unassigned	7,224	—	—	—	—	—	7,224
Total	**$ 866,135**	**$ 905,135**	**$ 248,803**	**$ 631,417**	**$ 2,089,334**	**$ 383,661**	**$ 5,124,485**
Percent change from prior year	(1.1)%	8.7 %	8.1 %	36.0 %	23.6 %	12.4 %	15.5 %

General Fund

The General Fund's total fund balance decreased by $10 million or 1.1 percent in fiscal year 2014. The General Fund ended the year with a $7.2 million surplus, or unassigned fund balance, primarily due to the lapsing of unspent budgeted dollars. In the prior year, the General Fund ended the year with a zero dollar surplus, or unassigned balance.

Specific changes in the General Fund balance included the following:

- Nonspendable fund balance decreased by only $159 thousand or 0.1 percent. Prepaid items increased $5.2 million due to increases in the substance abuse, mental health, and dental programs within the Medicaid program that require payments in advance. This increase was offset by a $5.5 million decrease in the long-term portion of interfund loans receivable with Internal Services Funds due to a reduction of the loan balances.
- Restricted fund balance decreased by $1 million or 2.5 percent due to decreases in revenues set aside for specific purposes due to constraints that are imposed externally or by law.
- Committed fund balance increased by $10.6 million or 2.1 percent, primarily due to a $62.7 million increase in monies set aside for committed purposes, offset by a $52.1 million decrease in agency carry-forward monies. Of the $62.7 million increase in monies set aside for committed purposes, $21.6 million was due to yearend statutory transfers to the Medicaid Budget Stabilization Account ($17.1 million) and the Disaster Recovery Account ($4.5 million). In addition, $9 million was transferred to the General Fund Budget Reserve Account (Rainy Day Fund), which ended the year with a balance of $141.2 million. The balance of the $62.7 million increase was due to a $20.7 million increase in funds set aside for the Medicaid program, and small increases in various other committed sources.
- Assigned fund balance decreased $26.6 million or 11.9 percent. The decrease was primarily due to a $28 million decrease in the amount set aside for next year's budget, offset by a $1.4 million increase in other assigned sources.

Total tax collections in the General Fund increased $41.5 million or 2.1 percent due to an improving economy. Sales and use tax increased $11.7 million, or 0.7 percent. Other taxes increased $29.8 million or 8.8 percent due to an increase in severance tax as a result of higher energy prices. Overall, sales tax revenue in all governmental funds increased $27.1 million or 1.3 percent.

Total General Fund non-tax revenues increased $148.4 million or 4.4 percent, explained as follows: Federal contracts and grants increased $97.8 million or 3.9 percent primarily due to a $161.9 million increase in federal funding for the Medicaid Program and a $25.3 million increase due to federal funds provided for Utah National Guard buildings. These increases were offset by an $80.3 million decrease in federal funding for food stamps. Additional details regarding the change in federal contracts and grants are provided below in terms of the corresponding changes in expenditures. Miscellaneous and other revenue increased $26 million or 12.1 percent primarily due to a $20.1 million increase in collections from global settlements within the Medicaid Program. Federal mineral lease revenue increased $20.1 million or 14.5 percent due to higher energy prices.

Overall, total General Fund expenditures increased by $244.8 million or 4.3 percent due in part to a 1 percent salary increase for state employees and increases in retirement and health insurance costs. Expenditures also increased as the State responded to an improving economy and an increase in the public's demand for some government services. Significant changes in expenditures occurred in the following areas:

- *Health and Environmental Quality* – Total expenditures increased $182.8 million or 8.1 percent due to overall growth in the Medicaid program costs. Specifically, the increase was due to caseload growth of 2.8 percent, resulting in part from the January 1, 2014 implementation of the Patient Protection and Affordable Care Act. Expenditures also increased for nursing homes, intermediate care facilities for persons with intellectual disabilities, home and community based waivers, and project expenditures related to the replacement of the Medicaid Management Information System.
- *Employment and Family Services* – Total expenditures decreased $87.1 million or 11.2 percent, primarily due to a $58.6 million decrease in expenditures for Supplemental Nutrition Assistance Payments (known as SNAP, formerly known as food stamps). SNAP expenditures decreased due to a decline in the number of individuals receiving benefits. SNAP expenditures also decreased because the temporary boost provided by the American Recovery and Reinvestment Act (ARRA) ended mid-year, resulting in a benefits reduction for nearly every SNAP household. The decrease in total expenditures in fiscal year 2014 was also due to an $11.5 million one-time insurance payment in the prior year and a $5.2 million decrease in spending within housing programs as a result of the improving economy and a decrease in federal funding.
- *Higher Education* – Total expenditures increased $49.7 million or 6.5 percent due to additional state appropriations. Major new state-funded initiatives included: 1) $18 million to improve funding equity and address specific priorities among the higher education institutions; 2) $5 million for the Utah College of Applied Technology to increase capacity for career and technical education; 3) $6.5 million for the medical school admission fund to increase the number of medical students; and 4) $10 million for various one-time higher education initiatives.
- *Public Safety* – Total expenditures increased $30.7 million or 13.9 percent primarily due to $25.3 million spent for Utah National Guard buildings funded with federal revenue, as explained above.
- *Corrections* – Total expenditures increased $14.7 million or 5.9 percent due to the use of carry-over funds for significant purchases of operating equipment and other items along with increased operating costs.

Budgetary Highlights — General Fund

The Legislature adopted the initial fiscal year 2014 budget during the 2013 General Session (January to March 2013). The original consensus revenue estimates in the General Fund budget at the start of fiscal year 2014, excluding department-specific revenue sources such as federal grants and departmental collections, and miscellaneous transfers, were 3.6 percent higher than the final fiscal year 2013 budget. The increase was primarily due to growth in the sales and use tax due to the improving economy. Budgeted expenditures were 13.7 percent higher than the final fiscal year 2013 budget. The Governor and Legislature were able to balance the original fiscal year 2014 budget with revenue growth, savings from lower-than-anticipated Medicaid costs, funding reallocations, and other one-time monies.

The fiscal year 2014 budget was again addressed during the 2014 General Session of the Legislature (January to March 2014). General revenue estimates, primarily sales and use tax, decreased $34.9 million from the original consensus estimates adopted during the 2013 General Session. Despite the decrease in projected sales and use tax, revenue estimates and base budget resources allowed the Legislature to set aside $110.5 million for fiscal year 2015 appropriations. In the end, taxes and other unrestricted revenues ended the year $40.5 million above final budgeted amounts.

Final budgets of department-specific revenue sources decreased from original budgets primarily due to a decrease in expected federal contracts and grants. Actual department-specific revenues increased from final budgets due to an increase in federal mineral lease revenue. 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, $10.7 million of unspent budgeted dollars were lapsed back to the General Fund by agencies.

Education Fund
Restricted fund balance in the Education Fund increased by $72.4 million or 8.7 percent from the prior year as revenues exceeded expenditures and transfers out. The amount unspent and carried forward for education increased by $33.7 million. Amounts set aside for fiscal year 2015 appropriations increased by $22.7 million. Tax accruals restricted by law for education increased by $9.1 million.

In addition, the Education Fund ended the year with a $105.5 million "revenue surplus" after a statutory transfer to the Education Fund Budget Reserve Account, a budget stabilization account. In the event of a "revenue surplus" in the Education Fund, state law requires 25 percent of the surplus to be transferred to the Education Fund Budget Reserve Account, plus an additional 25 percent to repay prior year transfers out of the fund. However, state law limits these transfers to 9 percent of Education Fund appropriations. Because of the statutory limit, only $21.1 million was transferred to the Education Fund Budget Reserve Account at the 2014 fiscal yearend. The account ended the fiscal year with the statutory maximum balance of $290.5 million, which is 9 percent of Education Fund appropriations.

Overall, total revenue in the Education Fund decreased by $12 million or 0.3 percent. Individual income tax increased by $50.8 million or 1.8 percent and corporate income tax decreased $7 million or 2.1 percent. The increase in individual income tax is primarily due to higher than anticipated gross final payments as a result of federal tax changes which caused taxpayers to shift gains into tax year 2012 and pay the tax due in fiscal years 2013 and 2014. The final payments in fiscal 2014 were stronger than projected. The increase in individual income tax was offset by a decline of $7 million in corporate income taxes due to the timing of tax payments. The increase in individual income tax was also offset by $57.2 million decrease in federal contracts and grants.

Overall, expenditures increased by $104.7 million or 3.4 percent in the Education Fund. The increase was due to a $148.3 million increase in the Minimum School Program, primarily to provide for student enrollment growth. This increase was offset by decreases in expenditures outside of the Minimum School Program. The significant decreases included the following programs: Special Education of $18.6 million; Elementary and Secondary Education of $4.4 million; Public Education Initiative Programs of $7.4 million; and Rehabilitation Services of $2 million. The remaining decrease is attributable to distributions to local school districts accrued at yearend.

Transportation Fund
Total fund balance in the Transportation Fund increased $18.7 million or 8.1 percent from the prior year. Restricted fund balance increased by $15.1 million or 8.8 percent primarily due to an increase in unspent balances of restricted fees. Committed fund balance increased $1.5 million or 3.3 percent due to an increase in unspent sales and use tax collections for highway projects at yearend. Assigned fund balance increased slightly by $70 thousand or 4.7 percent due to an increase in unspent general revenues appropriated to the Transportation Fund. Nonspendable inventory increased by $2 million or 17 percent.

Overall, transportation revenues decreased by $55.8 million or 5.3 percent. The decrease resulted from the following changes in revenue as compared to the prior year:

- Federal contracts and grants decreased by $53.8 million or 13.5 percent as a result of timing differences related to highway construction projects, as explained below.
- Motor and special fuels tax increased $8 million or 2.3 percent as a result of an increase in collections.
- Sales and use tax revenues statutorily designated for transportation projects increased $1.3 million or 1.8 percent due to an improving economy.
- Miscellaneous and other revenues decreased $14.5 million or 41.3 percent due to a decrease in revenue received from cooperative agreements with local governments for construction projects.

Expenditures for the Transportation Fund decreased by $48.6 million or 5.1 percent, in part due to timing differences related to highway construction projects, as explained below. Other financing sources increased by $17.2 million or 20.7 percent, primarily because of a $12.5 million increase in federal mineral lease revenue transferred into the fund.

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.

Transportation Investment Fund
Fund balance in the Transportation Investment Fund increased by $167 million or 36 percent from the prior year. Restricted

fund balance increased $24.8 million or 1,433.5 percent due to funding provided from general obligation bond proceeds. Committed fund balance increased $142.2 million or 30.7 percent due to unspent sales tax revenue at yearend.

Overall, revenues increased $31.6 million or 7.2 percent. Sales and use tax revenues statutorily reallocated from use in the General Fund to use for highway projects increased $13.8 million or 3.8 percent. Miscellaneous and other revenue increased $15.2 million as a result of a court settlement. Other financing sources increased by $203.9 million or 81.5 percent primarily due to a $250 million general obligation bond issuance in the current year compared to no bonds being issued in the prior year. This increase was reduced by a $47.4 million decrease in transfers out of the fund. Expenditures decreased by $91.9 million or 26.3 percent from the prior year due to decreased spending on highway construction projects.

Trust Lands Fund

The fund balance of the permanent Trust Lands Fund increased by $399.1 million or 23.6 percent from the prior year. The increase was due in large part to a $272.8 million change in investment values because of general market conditions. Revenue generated from land use and sales of trust lands contributed $123.5 million to the increase in fund balance. The permanent fund also generated $40.5 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 position of the Student Assistance Programs decreased $28.4 million or 7.2 percent from the prior year, primarily due to the implementation of Statement 65 of the Governmental Accounting Standard Board, as described in Note 2. The implementation resulted in a $34.6 million decrease to the beginning net positon due to the immediate recognition (expense) of unamortized loan origination fees, transfer fees, and deferred bond issuance costs from the Programs' assets. After the adjustment to the beginning net position, the net position increased by $6.2 million, primarily due to a decrease in interest expense in fiscal year 2014 as a result of favorable interest rates. Of total net position of $364 million, $235.1 million is restricted for use within the programs by bond covenants or federal law.

Unemployment Compensation Fund

The State's average unemployment rate for fiscal year 2014 decreased from the prior year. Federal grant revenue decreased $55.8 million or 75.9 percent due to a reduction in Emergency Unemployment Compensation (EUC) benefits. Employer tax revenue decreased $27.7 million or 7.2 percent due to overall contribution rate decreases from the prior year. Expenses decreased $74 million or 24.1 percent due to fewer claims paid and an improving economy. Employer taxes and other revenues exceeded benefit payments resulting in the increase of net position of $151 million or 22.4 percent. The entire net position of $826.5 million is restricted for use within the programs by state and federal law.

Water Loan Programs

The net position of the Water Loan Programs increased $32 million or 3.8 percent from the prior year. Additional capital for loans was provided from $26.8 million in dedicated sales tax revenues, $9.2 million in federal grants, and $12 million interest on loans. These increases were offset by program grant expenses of $9.9 million, interest expense of $1.9 million, and other operating expenses of $2 million. Of total net position of $880.6 million, $409.5 million is restricted for use within the Water Loan Programs by federal grant requirements and $160 million is restricted as pledged receivables for outstanding revenue bonds.

Community Impact Loan Fund

The net position of the Community Impact Loan Fund increased $46.1 million or 7.3 percent from the prior year, primarily due to transfers into the fund of $36.2 million from federal mineral lease revenues to provide capital for loans, $6.9 million from interest on notes and mortgages, $4.5 million in federal grants, and $1.1 million from investment income. There is no restriction on the fund's net position.

CAPITAL ASSET AND LONG-TERM DEBT ADMINISTRATION

Capital Assets

The State's capital assets increased a net $385.5 million during the year. The change consisted of net increases in infrastructure (i.e., state roads and bridges) of $377.2 million; land and related assets of $45.7 million; software of $16.9 million; and machinery and equipment of $6.5 million. There were net decreases in buildings and improvements of $42.6 million and construction in progress of $18.2 million. 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 position. As of June 30, 2014, the State had $319.2 million of outstanding debt related to capital assets of component units.

At June 30, 2014, the State had commitments in capital projects funds of $231.4 million for building projects and $340.8 million for highway construction and improvement projects. The State also had commitments of $269.4 million for road construction and other contract commitments in the Transportation Fund. Funding for the commitments will come from existing resources in these funds and from future appropriations and bond proceeds.

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 a certain percentage of mileage at a "fair" or better condition. The Interstate system has a target of 95 percent rated as "fair" or better, Level 1 roads (over 2,000 Average Annual Daily Traffic) at 90 percent, and Level 2 roads (under 2,000 Average Annual Daily Traffic) at 80 percent. The most recent condition assessment completed in 2012 (every other calendar year starting in 2013), indicated that 99.5 percent of Interstate, 93.5 percent of Level 1 and 82.1 percent of Level 2 roads were in "fair" or better condition. These results reflect an improvement in conditions compared to calendar year 2011, when 98.3 percent of Interstate, 93.2 percent of Level 1 and 82.7 percent of Level 2 roads were assessed as "fair" or better condition. The next condition assessment will be completed in calendar year 2014.

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 2014, indicated that 73.4 percent and 1 percent of bridges were in "good" and "poor" condition, respectively. These results reflect a slight improvement in conditions from 2013 when 72.4 percent of the bridges were assessed as "good" or better, and 1 percent assessed were in "poor" condition.

During fiscal year 2014, the State spent $351 million to maintain and preserve roads and bridges. This amount is 55 percent above the estimated amount of $227 million needed to maintain these assets at established condition levels.

More information about capital assets is included in Note 8 on page 97, and more detailed information on the State's modified approach for reporting infrastructure is presented in the Required Supplementary Information on pages 139 and 140.

Long-term Debt

The *Constitution of Utah* allows the State to contract debts not exceeding 1.5 percent of the value of the total taxable property of the State (i.e. constitutional debt limit). The Legislature authorizes general obligation indebtedness within this limit. 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, 2014, the general obligation indebtedness of the State was $966 million below the constitutional debt limit and $1.051 billion 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 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.

(Table on next page)

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
	2014	**2013***	**2014**	**2013***	**2014**	**2013***	**2013 to 2014**
General Obligation Bonds	$ 3,271.3	$ 3,380.7	$ —	$ —	$ 3,271.3	$ 3,380.7	(3.2)%
Revenue Bonds:							
State Building Ownership Auth.	187.2	203.1	81.4	86.7	268.6	289.8	(7.3)%
Student Assistance Programs	—	—	1,284.1	1,249.7	1,284.1	1,249.7	2.8 %
Water Loan Progams	—	—	52.4	57.5	52.4	57.5	(8.9)%
Total Bonds Payable	**$ 3,458.5**	**$ 3,583.8**	**$ 1,417.9**	**$ 1,393.9**	**$ 4,876.4**	**$ 4,977.7**	(2.0)%

*For comparability purposes, fiscal year 2013 amounts have been restated to exclude deferred amounts on refunding, which are now reported as Deferred Outflows or Inflows of Resources with the implementation of GASB Statement 65.

Total general obligation bonds payable net of premiums and discounts decreased $109.4 million (offset by an $8.1 million increase in revenue bonds payable for an overall net decrease of $101.3 million during the fiscal year). The State issued $226.2 million of general obligation bonds during the fiscal year as the State sought to take advantage of lower interest rates to fund highway projects. In addition, the State issued a total of $208.4 million of revenue bonds to advance refund outstanding bonds payable in the Student Assistance Programs.

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 costs each year because the State is able to obtain very favorable interest rates on new debt. Note 10 beginning on page 100 contains more information about the State's outstanding debt.

ECONOMIC OUTLOOK AND NEXT YEAR'S BUDGET

Original general revenue estimates of the General Fund for fiscal year 2015 are 2 percent higher than actual fiscal year 2014 revenues. Original estimates of the Education Fund for fiscal year 2015 are 2 percent lower than actual fiscal year 2014 revenues. The Legislature balanced the 2015 budget through increased projected revenue collections, prior year reserves, Medicaid program savings and fund transfers.

Preliminary data for fiscal year 2015 show tax revenues to be in line with estimates. The overall unemployment rate is expected to be 3.6 percent in 2014, down from the average 2013 rate of 4.4 percent. Taxable retail sales are expected to increase 4.3 percent in 2014 and increase 5 percent in 2015. Personal income is expected to increase 4.1 percent in 2014, and 4.7 percent in 2015. 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 2015. The Governor and Legislature will review the fiscal year 2015 budget again during the upcoming 2015 General Session and take action as necessary to ensure a balanced 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 2110 State Office Building, Salt Lake City, UT, 84114, phone (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 or online at auditor.utah.gov.

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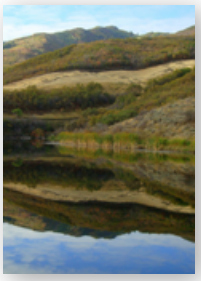

State of Utah 2014

Comprehensive Annual Financial Report

BASIC FINANCIAL STATEMENTS

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Statement of Net Position

June 30, 2014 (Expressed in Thousands)

	Primary Government			
	Governmental Activities	Business-type Activities	Total	Component Units
ASSETS				
Cash and Cash Equivalents	$ 1,476,055	$ 1,363,040	$ 2,839,095	$ 983,790
Investments	1,215,649	19,647	1,235,296	2,817,091
Taxes Receivable, net	969,870	2,828	972,698	—
Accounts and Interest Receivable, net	620,585	174,539	795,124	501,358
Amounts Due From:				
Component Units	38,053	19	38,072	—
Primary Government	—	—	—	121
Prepaid Items	85,031	289	85,320	19,458
Inventories	21,739	32,514	54,253	72,527
Internal Balances	14,742	(14,742)	—	—
Restricted Investments	2,002,912	71,713	2,074,625	876,084
Restricted Receivables	—	—	—	28,313
Notes/Loans/Mortgages/Pledges Receivable, net	17,520	2,599,212	2,616,732	1,078,661
Capital Lease Payments Receivable, net	102,110	—	102,110	—
Pledged Loans Receivables	—	140,943	140,943	—
Other Assets	80,508	—	80,508	78,197
Capital Assets (Note 8):				
Land and Other Non-depreciable Assets	1,742,078	22,687	1,764,765	334,355
Infrastructure	13,392,928	—	13,392,928	—
Construction in Progress	549,008	—	549,008	241,026
Buildings, Equipment, and Other Depreciable Assets	2,692,836	111,873	2,804,709	7,102,061
Less Accumulated Depreciation	(1,233,471)	(40,796)	(1,274,267)	(3,192,507)
Total Capital Assets	17,143,379	93,764	17,237,143	4,484,935
Total Assets	23,788,153	4,483,766	28,271,919	10,940,535
DEFERRED OUTFLOWS OF RESOURCES				
Total Deferred Outflows of Resources (Note 11)	17,194	2,167	19,361	82,527
LIABILITIES				
Accounts Payable and Accrued Liabilities	860,091	33,153	893,244	416,027
Amounts Due to:				
Component Units	47	74	121	—
Primary Government	—	—	—	38,072
Securities Lending	—	—	—	24,611
Unearned Revenue	77,690	5,362	83,052	115,457
Deposits	—	157	157	110,153
Long-term Liabilities (Note 10):				
Due Within One Year	476,475	171,009	647,484	419,471
Due in More Than One Year	3,259,684	1,256,127	4,515,811	2,395,916
Total Liabilities	4,673,987	1,465,882	6,139,869	3,519,707
DEFERRED INFLOWS OF RESOURCES				
Total Deferred Inflows of Resources (Note 11)	9,312	39,718	49,030	9,804
NET POSITION				
Net Investment in Capital Assets	14,025,472	14,198	14,039,670	3,380,757
Restricted for:				
Transportation	178,468	—	178,468	—
Public Education – Expendable	1,246,574	—	1,246,574	—
Public Education – Nonexpendable	2,089,334	—	2,089,334	—
Higher Education – Expendable	—	—	—	913,268
Higher Education – Nonexpendable	—	—	—	773,339
Capital Projects	1,493	—	1,493	—
Debt Service	—	160,038	160,038	161,835
Unemployment Compensation and Insurance Programs	3,985	826,502	830,487	215,519
Loan Programs	—	747,972	747,972	—
Other Purposes – Expendable	80,185	—	80,185	705
Unrestricted	1,496,537	1,231,623	2,728,160	2,048,128
Total Net Position	$ 19,122,048	$ 2,980,333	$ 22,102,381	$ 7,493,551

The Notes to the Financial Statements are an integral part of this statement.

State of Utah

Statement of Activities

For the Fiscal Year Ended June 30, 2014 (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	$ 417,067	$ 148,213	$ 238,246	$ —
Human Services and Juvenile Justice Services	690,117	12,529	277,872	—
Corrections	268,346	5,463	444	—
Public Safety	243,783	63,831	100,766	—
Courts	128,877	52,390	1,482	—
Health and Environmental Quality	2,410,760	289,198	1,691,053	—
Higher Education	908,795	—	1,679	—
Employment and Family Services	693,789	12,659	565,293	—
Natural Resources	189,641	91,967	39,990	—
Heritage and Arts	22,447	2,696	5,775	—
Business, Labor, and Agriculture	105,987	89,426	12,610	—
Public Education	3,202,327	110,564	770,725	—
Transportation	847,752	253,094	248,646	100,481
Interest and Other Charges on Long-term Debt	110,034	—	—	—
Total Governmental Activities	10,239,722	1,132,030	3,954,581	100,481
Business-type:				
Student Assistance Programs	79,963	59,784	26,368	—
Unemployment Compensation	233,403	357,059	33,684	—
Water Loan Programs	13,778	12,329	11,122	—
Community and Economic Loan Programs	8,603	10,051	8,277	—
Liquor Retail Sales	225,948	313,444	312	—
Other Business-type Activities	54,983	40,832	15,878	—
Total Business-type Activities	616,678	793,499	95,641	0
Total Primary Government	$ 10,856,400	$ 1,925,529	$ 4,050,222	$ 100,481
Component Units:				
Utah Housing Corporation	$ 72,160	$ 86,413	$ —	$ —
Public Employees Health Program	255,111	265,290	10,559	—
University of Utah	3,451,261	2,758,676	583,145	33,291
Utah State University	598,879	193,151	270,154	25,845
Nonmajor Colleges and Universities	1,048,179	446,504	283,590	82,861
Nonmajor Component Units	62,925	26,256	2,442	—
Total Component Units	$ 5,488,515	$ 3,776,290	$ 1,149,890	$ 141,997

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 Position

Net Position—Beginning

Adjustment to Beginning Net Position

Net Position—Beginning as Adjusted

Net Position—Ending

The Notes to the Financial Statements are an integral part of this statement.

Net (Expense) Revenue and Changes in Net Position			
Primary Government			
Governmental Activities	Business-type Activities	Total	Component Units
$ (30,608)	$ —	$ (30,608)	$ —
(399,716)	—	(399,716)	—
(262,439)	—	(262,439)	—
(79,186)	—	(79,186)	—
(75,005)	—	(75,005)	—
(430,509)	—	(430,509)	—
(907,116)	—	(907,116)	—
(115,837)	—	(115,837)	—
(57,684)	—	(57,684)	—
(13,976)	—	(13,976)	—
(3,951)	—	(3,951)	—
(2,321,038)	—	(2,321,038)	—
(245,531)	—	(245,531)	—
(110,034)	—	(110,034)	—
(5,052,630)	0	(5,052,630)	0
—	6,189	6,189	—
—	157,340	157,340	—
—	9,673	9,673	—
—	9,725	9,725	—
—	87,808	87,808	—
—	1,727	1,727	—
0	272,462	272,462	0
(5,052,630)	272,462	(4,780,168)	0
—	—	—	14,253
—	—	—	20,738
—	—	—	(76,149)
—	—	—	(109,729)
—	—	—	(235,224)
—	—	—	(34,227)
0	0	0	(420,338)
2,121,518	27,304	2,148,822	—
2,918,991	—	2,918,991	—
321,424	—	321,424	—
359,822	—	359,822	—
431,901	—	431,901	—
6,153,656	27,304	6,180,960	0
8,829	—	8,829	89
—	—	—	788,682
—	—	—	32,211
20,012	—	20,012	—
40,577	—	40,577	—
—	—	—	26,197
44,305	(44,305)	—	—
6,267,379	(17,001)	6,250,378	847,179
1,214,749	255,461	1,470,210	426,841
17,766,079	2,759,422	20,525,501	7,097,400
141,220	(34,550)	106,670	(30,690)
17,907,299	2,724,872	20,632,171	7,066,710
$ 19,122,048	$ 2,980,333	$ 22,102,381	$ 7,493,551

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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 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 capital projects fund is used to account for revenues and expenditures associated with the construction and reconstruction of specific state and federal highways. Projects designated for the Transportation Investment Capacity program are accounted for within this fund. Funding is provided from highway general obligation bonds, federal funds, vehicle 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 144.

State of Utah

Balance Sheet
Governmental Funds

June 30, 2014 (Expressed in Thousands)

		Special Revenue		Capital Projects
	General	Education	Transportation	Transportation Investment
ASSETS				
Cash and Cash Equivalents	$ 580,112	$ 322,669	$ 172,606	$ 112,101
Investments	73,293	325,957	86,010	477,729
Receivables:				
Accounts, net	391,845	116,942	71,863	15,000
Accrued Interest	56	—	—	—
Accrued Taxes, net	238,357	660,589	41,603	29,321
Notes/Mortgages, net	770	8,942	158	—
Capital Lease Payments, net	—	—	—	—
Due From Other Funds	33,411	526	1,160	—
Due From Component Units	258	—	—	—
Prepaid Items	73,033	—	—	—
Inventories	926	—	14,018	—
Interfund Loans Receivable	61,195	—	—	—
Other Assets	—	—	—	—
Total Assets	$ 1,453,256	$ 1,435,625	$ 387,418	$ 634,151
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES				
Liabilities:				
Accounts Payable and Accrued Liabilities	$ 403,054	$ 179,392	$ 119,825	$ 1,014
Due To Other Funds	30,752	618	7,627	—
Due To Component Units	25	15	—	—
Unearned Revenue	65,293	1,500	7,918	—
Total Liabilities	499,124	181,525	135,370	1,014
Deferred Inflows of Resources:				
Unavailable Revenue	87,997	348,965	3,245	1,720
Total Deferred Inflows of Resources	87,997	348,965	3,245	1,720
Fund Balances:				
Nonspendable:				
Long-term Portion of Interfund Loans Receivable	38,832	—	—	—
Prepaid Items	73,033	—	—	—
Inventories	926	—	14,018	—
Permanent Fund Principal	—	—	—	—
Restricted	40,898	905,135	185,981	26,545
Committed	507,380	—	47,234	604,872
Assigned	197,842	—	1,570	—
Unassigned	7,224	—	—	—
Total Fund Balances	866,135	905,135	248,803	631,417
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	$ 1,453,256	$ 1,435,625	$ 387,418	$ 634,151

The Notes to the Financial Statements are an integral part of this statement.

Permanent Trust Lands	Nonmajor Governmental Funds	Total Governmental Funds
$ —	$ 224,156	$ 1,411,644
2,002,912	252,660	3,218,561
3,650	15,407	614,707
988	6	1,050
—	—	969,870
6,650	—	16,520
—	102,110	102,110
6,424	1,750	43,271
—	36,231	36,489
—	—	73,033
—	—	14,944
—	—	61,195
80,508	—	80,508
$ 2,101,132	$ 632,320	$ 6,643,902
$ —	$ 118,540	$ 821,825
23	25,029	64,049
7	—	47
—	2,979	77,690
30	146,548	963,611
11,768	102,111	555,806
11,768	102,111	555,806
—	—	38,832
—	—	73,033
—	—	14,944
2,089,334	—	2,089,334
—	42,920	1,201,479
—	213,680	1,373,166
—	127,061	326,473
—	—	7,224
2,089,334	383,661	5,124,485
$ 2,101,132	$ 632,320	$ 6,643,902

Reconciliation of the Balance Sheet — Governmental Funds To the Statement of Net Position

June 30, 2014 (Expressed in Thousands)

Total Fund Balances – Governmental Funds……..…		$ 5,124,485
The total net position reported for governmental activities in the Statement of Net Position is different because:		
Capital assets used in governmental activities are not financial resources and therefore are not reported in the governmental funds: (See Note 8)		
Land and Related Non-depreciable Assets	$ 1,742,061	
Infrastructure, Non-depreciable	13,392,928	
Construction in Progress	548,660	
Buildings, Equipment, and Other Depreciable Assets	2,457,062	
Accumulated Depreciation	(1,091,805)	17,048,906
Some of the State's revenues are not available soon enough after yearend to pay for the current period's expenditures and therefore are unavailable deferred inflows of resources in the governmental funds. ……..		546,494
Internal service funds are used by management to charge the costs of certain activities, such as insurance, technology services, and fleet operations to individual governmental funds. The assets, deferred outflows of resources, liabilities, and deferred inflows of resources of the internal service funds are included in governmental activities in the Statement of Net Position.		67,023
Deferred outflows of resources for the amount on refunding of bonded debt are not reported in the governmental funds. ……...		17,173
Prepaid item not available in the current period and therefore is not reported in the governmental funds:		
Other Postemployment Benefit Asset, net		5,854
Long-term liabilities and related accrued interest are not due and payable in the current period and therefore are not reported in the governmental funds: (See Note 10)		
General Obligation and Revenue Bonds Payable	(3,319,903)	
Unamortized Bond Premiums	(138,179)	
Accrued Interest on Bonds Payable	(1,161)	
Pollution Remediation Obligation	(5,327)	
Settlement Obligation	(6,928)	
Compensated Absences	(184,679)	
Capital Leases	(21,794)	
Contracts Payable	(5,585)	
Other Postemployment Benefit Obligation, net	(4,331)	(3,687,887)
Total Net Position – Governmental Activities……..…		$ 19,122,048

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, 2014 (Expressed in Thousands)

		Special Revenue		Capital Projects
	General	**Education**	**Transportation**	**Transportation Investment**
REVENUES				
Taxes:				
Sales and Use Tax	$ 1,661,913	$ —	$ 76,565	$ 378,389
Individual Income Tax	—	2,916,015	—	—
Corporate Tax	—	322,748	—	—
Motor and Special Fuels Tax	—	—	359,176	—
Other Taxes	368,292	40,695	10,359	—
Total Taxes	2,030,205	3,279,458	446,100	378,389
Other Revenues:				
Federal Contracts and Grants	2,630,161	455,255	345,350	—
Charges for Services/Royalties	438,279	1,122	92,317	—
Licenses, Permits, and Fees	26,832	5,367	81,397	75,057
Federal Mineral Lease	158,193	—	—	—
Intergovernmental	—	—	—	—
Investment Income	8,165	42,798	1,180	2,441
Miscellaneous and Other	240,080	25,407	20,586	15,159
Total Revenues	5,531,915	3,809,407	986,930	471,046
EXPENDITURES				
Current:				
General Government	340,503	—	—	—
Human Services and Juvenile Justice Services	687,646	—	—	—
Corrections	263,195	—	—	—
Public Safety	252,226	—	—	—
Courts	132,886	—	—	—
Health and Environmental Quality	2,428,911	—	—	—
Higher Education – State Administration	48,920	—	—	—
Higher Education – Colleges and Universities	768,602	—	—	—
Employment and Family Services	693,186	—	—	—
Natural Resources	180,963	—	—	—
Heritage and Arts	24,224	—	—	—
Business, Labor, and Agriculture	94,681	—	—	—
Public Education	—	3,201,314	—	—
Transportation	—	—	902,110	—
Capital Outlay	—	—	—	257,759
Debt Service:				
Principal Retirement	—	—	—	—
Interest and Other Charges	—	—	—	—
Total Expenditures	5,915,943	3,201,314	902,110	257,759
Excess Revenues Over (Under) Expenditures	(384,028)	608,093	84,820	213,287
OTHER FINANCING SOURCES (USES)				
General Obligation Bonds Issued	—	—	—	226,175
Premium on Bonds Issued	—	—	—	23,825
Sale of Capital Assets	—	—	1,994	—
Transfers In	665,976	8,788	85,033	83,878
Transfers Out	(291,941)	(544,516)	(153,134)	(380,156)
Total Other Financing Sources (Uses)	374,035	(535,728)	(66,107)	(46,278)
Net Change in Fund Balances	(9,993)	72,365	18,713	167,009
Fund Balances – Beginning	845,446	832,770	229,139	459,490
Adjustment to Beginning Fund Balances	30,682	—	951	4,918
Fund Balances – Beginning As Adjusted	876,128	832,770	230,090	464,408
Fund Balances – Ending	$ 866,135	$ 905,135	$ 248,803	$ 631,417

The Notes to the Financial Statements are an integral part of this statement.

Permanent Trust Lands	Nonmajor Governmental Funds	Total Governmental Funds
$ —	$ 4,382	$ 2,121,249
—	—	2,916,015
—	—	322,748
—	—	359,176
—	12,832	432,178
0	17,214	6,151,366
—	32,279	3,463,045
98,839	75,568	706,125
—	—	188,653
—	—	158,193
—	7,211	7,211
275,592	23,477	353,653
—	26,648	327,880
374,431	182,397	11,356,126
—	33,631	374,134
—	4,631	692,277
—	3,051	266,246
—	19,490	271,716
—	—	132,886
—	5,499	2,434,410
—	—	48,920
—	13,396	781,998
—	10,255	703,441
—	3,502	184,465
—	7	24,231
—	11,234	105,915
—	693	3,202,007
—	678	902,788
—	123,171	380,930
—	329,659	329,659
—	150,101	150,101
0	708,998	10,986,124
374,431	(526,601)	370,002
—	—	226,175
—	831	24,656
22,602	—	24,596
2,040	643,557	1,489,272
—	(75,442)	(1,445,189)
24,642	568,946	319,510
399,073	42,345	689,512
1,690,261	341,316	4,398,422
—	—	36,551
1,690,261	341,316	4,434,973
$ 2,089,334	$ 383,661	$ 5,124,485

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, 2014 (Expressed in Thousands)

Net Change in Fund Balances – Governmental Funds…….…		$ 689,512
The change in net position reported for governmental activities in the Statement of Activities 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 of $553,237 exceeded depreciation expense of $(87,668) and buildings "transferred" to component units of $(77,897) in the current period. (See Note 8) ……..		387,672
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 position differs from the change in governmental fund balance by the cost of the assets sold.		(2,156)
Net effect of revenues reported on the accrual basis in the Statement of Activities that are reported as deferred inflows of resources in the governmental funds, as they are unavailable and do not provide current financial resources. ……		(3,209)
Internal service funds are used by management to charge the costs of certain activities, such as insurance, technology services, and fleet operations to individual governmental funds. The net revenue (expense) of the internal service funds is reported with governmental activities.		1,134
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 Position. Repayments of bond and capital lease principal are expenditures in the governmental funds, but reduce liabilities in the Statement of Net Position: (See Note 10)		
Bonds Issued	$ (226,175)	
Premiums on Bonds Issued	(24,656)	
Payment of Bond Principal	329,659	
Capital Lease Payments	1,419	80,247
Expenditures are recognized in the governmental funds when paid or due for: items not normally paid with available financial resources; and interest on long-term debt unless certain conditions are met. However, the Statement of Activities is presented on the accrual basis and expenses 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	895	
Settlement Obligation Costs, net	14,092	
Compensated Absences Expenses	1,032	
Accrued Interest on Bonds Payable	95	
Amortization of Bond Premiums	46,346	
Amortization of Deferred Amount on Refunding of Bonded Debt	(5,343)	
Contracts Payable Payments	3,750	
Other Postemployment Benefit Obligation Costs, net	682	61,549
Change in Net Position – Governmental Activities……..…		$ 1,214,749

The Notes to the Financial Statements are an integral part of this statement.

Proprietary Fund Financial Statements

Student Assistance Programs

These programs are administered by the State Board of Regents and are comprised of 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 borrowers and service outstanding student loans. Funds are acquired from the sale of bonds, lines-of-credit, and funding notes.

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 was provided from the General Fund and from general obligation bonds that were repaid with 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. This fund also administers loans and loan guarantees from federal funds to small businesses under the Small Business Credit Initiative.

Nonmajor Funds

Nonmajor enterprise funds are presented beginning on page 168.

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 180.

Statement Of Net Position
Proprietary Funds

June 30, 2014 (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	$ 140,449	$ 730,716	$ 220,148	$ 211,432
Restricted Investments	71,713	—	—	—
Receivables:				
Accounts, net	6,424	106,818	305	—
Accrued Interest	18,579	—	6,475	4,571
Accrued Taxes, net	—	—	2,828	—
Notes/Loans/Mortgages, net	200,113	—	35,492	18,967
Due From Other Funds	—	—	11,951	—
Due From Component Units	—	—	—	—
Prepaid Items	238	—	—	—
Inventories	—	—	—	—
Total Current Assets	437,516	837,534	277,199	234,970
Noncurrent Assets:				
Accounts Receivables	—	10,027	—	—
Investments	18,308	—	—	—
Prepaid Items	—	—	—	—
Accrued Interest Receivable	—	—	3,909	70
Notes/Loans/Mortgages Receivables, net	1,241,419	—	511,791	442,535
Pledged Loans Receivables	—	—	140,943	—
Capital Assets:				
Land	—	—	—	—
Infrastructure	—	—	—	—
Buildings and Improvements	12,778	—	—	—
Machinery and Equipment	2,142	—	—	—
Intangible Assets–Software	1,174	—	—	—
Construction in Progress	—	—	—	—
Less Accumulated Depreciation	(6,223)	—	—	—
Total Capital Assets	9,871	0	0	0
Total Noncurrent Assets	1,269,598	10,027	656,643	442,605
Total Assets	1,707,114	847,561	933,842	677,575
DEFERRED OUTFLOWS OF RESOURCES				
Deferred Amount on Refundings of Bonded Debt	—	—	—	—
Deferred Amount of Federal Default Fee	1,136	—	—	—
Total Deferred Outflows of Resources	1,136	0	0	0
LIABILITIES				
Current Liabilities:				
Accounts Payable and Accrued Liabilities	17,179	2,342	844	—
Deposits	—	60	—	—
Due To Other Funds	—	12,486	11	—
Due To Component Units	—	—	—	—
Interfund Loans Payable	—	—	—	—
Unearned Revenue	98	—	9	—
Policy Claims and Uninsured Liabilities	403	6,171	—	—
Contracts/Notes Payable	—	—	—	—
Revenue Bonds Payable	153,550	—	5,169	—
Total Current Liabilities	171,230	21,059	6,033	0
Noncurrent Liabilities:				
Accrued Liabilities	388	—	—	—
Interfund Loans Payable	—	—	—	—
Policy Claims and Uninsured Liabilities	2,351	—	—	—
Contracts/Notes Payable	—	—	—	—
Revenue Bonds Payable	1,130,519	—	47,241	—
Total Noncurrent Liabilities	1,133,258	0	47,241	0
Total Liabilities	1,304,488	21,059	53,274	0
DEFERRED INFLOWS OF RESOURCES				
Deferred Amount on Refundings of Bonded Debt	21,410	—	—	—
Fair Value of Interest Rate Swap Agreements	18,308	—	—	—
Total Deferred Inflows of Resources	39,718	0	0	0
NET POSITION				
Net Investment in Capital Assets	3,535	—	—	—
Restricted for:				
Unemployment Compensation and Insurance Programs	—	826,502	—	—
Loan Programs	235,080	—	409,525	—
Debt Service	—	—	160,038	—
Unrestricted (Deficit)	125,429	—	311,005	677,575
Total Net Position	$ 364,044	$ 826,502	$ 880,568	$ 677,575

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
$ 60,295	$ 1,363,040	$ 64,411
—	71,713	—
14,785	128,332	4,698
1,384	31,009	—
—	2,828	—
10,300	264,872	—
8,532	20,483	31,570
19	19	1,564
51	289	5,494
32,514	32,514	6,795
127,880	1,915,099	114,532
—	10,027	—
1,339	19,647	—
—	0	650
1,192	5,171	—
138,595	2,334,340	1,000
—	140,943	—
22,687	22,687	17
304	304	303
79,672	92,450	6,183
15,406	17,548	217,724
397	1,571	11,564
—	0	348
(34,573)	(40,796)	(141,666)
83,893	93,764	94,473
225,019	2,603,892	96,123
352,899	4,518,991	210,655
1,031	1,031	21
—	1,136	—
1,031	2,167	21
12,400	32,765	31,820
97	157	—
22,728	35,225	1,205
74	74	—
—	0	22,363
5,255	5,362	—
358	6,932	18,293
—	0	28
5,358	164,077	97
46,270	244,592	73,806
—	388	—
—	0	38,832
—	2,351	30,292
—	0	370
76,016	1,253,776	353
76,016	1,256,515	69,847
122,286	1,501,107	143,653
—	21,410	—
—	18,308	—
0	39,718	0
10,663	14,198	94,078
—	826,502	3,985
103,367	747,972	—
—	160,038	—
117,614	1,231,623	(31,040)
$ 231,644	$ 2,980,333	$ 67,023

Statement Of Revenues, Expenses, And Changes In Fund Net Position
Proprietary Funds

For the Fiscal Year Ended June 30, 2014 (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	$ 8,429	$ 356,396	$ 247	$ —
Fees and Assessments	1,119	663	131	—
Interest on Notes/Mortgages	49,175	—	11,951	6,910
Federal Reinsurance and Allowances/Reimbursements	25,602	17,751	—	—
Miscellaneous	1,061	—	—	65
Total Operating Revenues	85,386	374,810	12,329	6,975
OPERATING EXPENSES				
Administration	3,684	—	—	25
Purchases, Materials, and Services for Resale	—	—	—	—
Grants	—	—	9,928	—
Rentals and Leases	—	—	1	—
Maintenance	—	—	—	—
Interest	8,203	—	—	—
Depreciation/Amortization	716	—	—	—
Student Loan Servicing and Related Expenses	38,921	—	—	—
Payment to Lenders for Guaranteed Claims	26,352	—	—	—
Benefit Claims and Unemployment Compensation	—	233,403	—	—
Supplies and Other Miscellaneous	1,795	—	1,964	1,395
Total Operating Expenses	79,671	233,403	11,893	1,420
Operating Income (Loss)	5,715	141,407	436	5,555
NONOPERATING REVENUES (EXPENSES)				
Investment Income	766	15,933	1,874	1,138
Federal Contracts and Grants	—	—	9,248	4,469
Disposal of Capital Assets	—	—	—	—
Tax Revenues	—	—	26,780	—
Interest Expense	—	—	(1,885)	—
Refunds Paid to Federal Government	—	—	—	—
Other Revenues (Expenses)	(292)	—	—	—
Total Nonoperating Revenues (Expenses)	474	15,933	36,017	5,607
Income (Loss) before Transfers	6,189	157,340	36,453	11,162
Transfers In	—	—	—	36,200
Transfers Out	—	(6,359)	(4,434)	(1,284)
Change in Net Position	6,189	150,981	32,019	46,078
Net Position – Beginning	392,405	675,521	848,549	631,497
Adjustment to Beginning Net Position	(34,550)	—	—	—
Net Position – Beginning as Adjusted	357,855	675,521	848,549	631,497
Net Position – Ending	$ 364,044	$ 826,502	$ 880,568	$ 677,575

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	
$ 348,294	$ 713,366	$ 340,790
5,331	7,244	—
3,038	71,074	—
—	43,353	—
689	1,815	223
357,352	836,852	341,013
32,398	36,107	106,800
207,988	207,988	84,985
694	10,622	—
2,229	2,230	1,619
4,613	4,613	24,812
—	8,203	—
3,611	4,327	19,388
—	38,921	—
—	26,352	—
16,090	249,493	15,261
11,390	16,544	88,466
279,013	605,400	341,331
78,339	231,452	(318)
362	20,073	271
18,498	32,215	—
—	0	754
524	27,304	—
(3,550)	(5,435)	(38)
—	0	(132)
(5,551)	(5,843)	375
10,283	68,314	1,230
88,622	299,766	912
22,243	58,443	467
(90,671)	(102,748)	(245)
20,194	255,461	1,134
211,450	2,759,422	65,889
—	(34,550)	—
211,450	2,724,872	65,889
$ 231,644	$ 2,980,333	$ 67,023

State of Utah

Statement Of Cash Flows
Proprietary Funds

For the Fiscal Year Ended June 30, 2014 (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	$ 46,606	$ 369,724	$ 12,850	$ 6,473
Receipts from Loan Maturities	187,991	—	40,313	28,909
Receipts Federal Reinsurance and Allowances/Reimbursements	7,299	20,198	—	—
Receipts from State Customers	—	—	—	—
Payments to Suppliers/Claims/Grants	(16,398)	(238,586)	(11,743)	(1,325)
Disbursements for Loans Receivable	(226,923)	—	(38,409)	(41,814)
Payments on Loan Guarantees	(26,048)	—	—	—
Payments for Employee Services and Benefits	(12,359)	—	—	(26)
Payments to State Suppliers and Grants	—	—	—	(72)
Payments of Sales, School Lunch, and Premium Taxes	—	—	—	—
Net Cash Provided (Used) by Operating Activities	(39,832)	151,336	3,011	(7,855)
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES				
Borrowings Under Interfund Loans	—	—	—	—
Repayments Under Interfund Loans	—	—	—	—
Receipts from Bonds, Notes, and Deposits	208,430	57	—	—
Payments of Bonds, Notes, Deposits, and Refunds	(171,000)	(68)	(5,058)	—
Interest Paid on Bonds, Notes, and Financing Costs	(16,404)	—	—	—
Federal Contracts and Grants and Other Revenues and Expenses	—	—	7,331	4,469
Restricted Sales Tax	—	—	26,581	—
Transfers In from Other Funds	—	—	—	36,200
Transfers Out to Other Funds	—	(6,359)	(4,434)	(1,284)
Net Cash Provided (Used) by Noncapital Financing Activities	21,026	(6,370)	24,420	39,385
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES				
Borrowings Under Interfund Loans	—	—	—	—
Repayments Under Interfund Loans	—	—	—	—
Proceeds from Disposition of Capital Assets	—	—	—	—
Federal Grants and Other Revenues	300	—	—	—
Principal Paid on Debt and Contract Maturities	—	—	—	—
Acquisition and Construction of Capital Assets	(123)	—	—	—
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	177	0	0	0
CASH FLOWS FROM INVESTING ACTIVITIES				
Proceeds from the Sale and Maturity of Investments	489,777	—	—	—
Receipts of Interest and Dividends from Investments	777	15,933	1,814	1,138
Payments to Purchase Investments	(438,732)	—	—	—
Net Cash Provided (Used) by Investing Activities	51,822	15,933	1,814	1,138
Net Cash Provided (Used) – All Activities	33,193	160,899	29,245	32,668
Cash and Cash Equivalents – Beginning	107,256	569,817	190,903	178,764
Cash and Cash Equivalents – Ending	$ 140,449	$ 730,716	$ 220,148	$ 211,432

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	
$ 401,370	$ 837,023	$ 53,593
14,203	271,416	—
—	27,497	—
15,064	15,064	282,713
(240,473)	(508,525)	(145,252)
(17,115)	(324,261)	—
—	(26,048)	—
(29,860)	(42,245)	(106,544)
(7,769)	(7,841)	(64,691)
(60,930)	(60,930)	—
74,490	181,150	19,819
15,683	15,683	1,259
(16,077)	(16,077)	—
—	208,487	—
—	(176,126)	(25)
—	(16,404)	(20)
18,256	30,056	—
524	27,105	—
22,243	58,443	—
(90,671)	(102,748)	(180)
(50,042)	28,419	1,034
—	0	3,287
—	0	(2,586)
—	0	3,714
—	300	530
(4,861)	(4,861)	(84)
(957)	(1,080)	(25,742)
(1,854)	(1,854)	—
—	0	467
—	0	(65)
(7,672)	(7,495)	(20,479)
5	489,782	—
362	20,024	271
—	(438,732)	—
367	71,074	271
17,143	273,148	645
43,152	1,089,892	63,766
$ 60,295	$ 1,363,040	$ 64,411

Continues

Statement Of Cash Flows
Proprietary Funds

Continued

For the Fiscal Year Ended June 30, 2014 (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)	$ 5,715	$ 141,407	$ 436	$ 5,555
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:				
Depreciation/Amortization Expense	716	—	—	—
Interest Expense for Noncapital and Capital Financing	11,242	—	—	—
Miscellaneous Gains, Losses, and Other Items	(1,004)	—	—	—
Net Changes in Assets, Deferred Outflows of Resources, Liabilities, and Deferred Inflows of Resources:				
Accounts Receivable/Due From Other Funds	459	13,406	216	—
Notes/Accrued Interest Receivables	(56,319)	—	2,209	(13,407)
Inventories	—	—	—	—
Prepaid Items/Deferred Charges	55	—	6	—
Deferred Outflows of Resources	—	—	144	—
Accrued Liabilities/Due to Other Funds	(774)	418	—	(3)
Unearned Revenue/Deposits	—	—	—	—
Policy Claims Liabilities	78	(3,895)	—	—
Net Cash Provided (Used) by Operating Activities	$ (39,832)	$ 151,336	$ 3,011	$ (7,855)
SCHEDULE OF NONCASH INVESTING, CAPITAL, AND FINANCING ACTIVITIES				
Increase (Decrease) in Fair Value of Investments	$ —	$ —	$ 321	$ 138
Total Noncash Investing, Capital, and Financing Activities	$ 0	$ 0	$ 321	$ 138

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	
$ 78,339	$ 231,452	$ (318)
3,611	4,327	19,388
—	11,242	—
—	(1,004)	(287)
(2,496)	11,585	(6,475)
(3,041)	(70,558)	1,700
382	382	(23)
(38)	23	(2,850)
—	144	—
2,814	2,455	8,289
696	696	—
(5,777)	(9,594)	395
$ 74,490	$ 181,150	$ 19,819
$ 119	$ 578	$ 24
$ 119	$ 578	$ 24

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Fiduciary Fund Financial Statements

Pension and Other Employee Benefit Trust Funds

These funds are used to account for the defined benefit pension plans and defined contribution plans administered by the Utah Retirement Systems, and the Post-Retirement Benefits Trust Funds, defined benefit other postemployment benefit plans (OPEB Plans), and other employee benefit plans 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 190.

Statement Of Fiduciary Net Position
Fiduciary Funds

June 30, 2014 (Expressed in Thousands)

	Pension and Other Employee Benefit Trust Funds	Investment Trust Fund	Private Purpose Trust Funds	Agency Funds
ASSETS				
Cash and Cash Equivalents	$ 1,712,655	$ 305,308	$ 29,127	$ 188,408
Receivables:				
Accounts	1,030	—	5,042	28,566
Contributions	52,209	—	—	—
Investments	339,059	—	—	—
Accrued Interest	—	—	2	—
Accrued Assessments	—	—	3,750	—
Loans	—	—	628	—
Due From Other Funds	4,438	—	2,112	768
Investments:				
Debt Securities	5,820,759	6,864,253	2,078,160	19,424
Equity Investments	12,274,661	—	5,693,345	—
Absolute Return	4,298,264	—	—	—
Private Equity	2,839,908	—	—	—
Real Assets	3,204,304	—	—	—
Invested Securities Lending Collateral	2,005,347	—	—	—
Total Investments	30,443,243	6,864,253	7,771,505	19,424
Capital Assets:				
Land	1,780	—	271	—
Buildings and Improvements	17,607	—	10,715	—
Machinery and Equipment	5,845	—	1,554	—
Less Accumulated Depreciation	(19,521)	—	(4,590)	—
Total Capital Assets	5,711	0	7,950	0
Total Assets	32,558,345	7,169,561	7,820,116	$ 237,166
LIABILITIES				
Accounts Payable	438,838	236,424	1,963	$ —
Securities Lending Liability	2,005,347	—	—	—
Due To Other Funds	2,033	—	130	—
Due To Individuals, Organizations, and Other Governments	—	—	—	237,166
Unearned Revenue	—	—	421	—
Leave/Postemployment Benefits	14,544	—	—	—
Policy Claims Liabilities/Insurance Reserves	5,000	—	245,697	—
Real Estate Liabilities	497,674	—	—	—
Total Liabilities	2,963,436	236,424	248,211	$ 237,166
NET POSITION				
Restricted for:				
Pension Benefits	25,096,072	—	—	
Other Postemployment Benefits	214,189	—	—	
Defined Contribution	4,284,648	—	—	
Pool Participants	—	6,933,137	—	
Individuals, Organizations, and Other Governments	—	—	7,571,905	
Total Net Position	$ 29,594,909	$ 6,933,137	$ 7,571,905	
Participant Account Balance				
Net Position Valuation Factor		1.0055062		

The Notes to the Financial Statements are an integral part of this statement.

Statement Of Changes In Fiduciary Net Position
Fiduciary Funds

For the Fiscal Year Ended June 30, 2014 (Expressed in Thousands)

	Pension and Other Employee Benefit Trust Funds	Investment Trust Fund	Private Purpose Trust Funds
ADDITIONS			
Contributions:			
Member	$ 316,275	$ —	$ 867,142
Employer	937,000	—	—
Court Fees and Fire Insurance Premiums	12,783	—	—
Total Contributions	1,266,058	0	867,142
Pool Participant Deposits	—	8,089,711	—
Investment Income:			
Net Increase (Decrease) in Fair Value of Investments	3,444,692	5,991	867,028
Interest, Dividends, and Other Investment Income	505,362	36,327	141,487
Less Investment Expenses	(61,474)	(352)	—
Net Investment Income	3,888,580	41,966	1,008,515
Transfers From Affiliated Systems	42,280	—	—
Other Additions:			
Escheats	—	—	13,767
Royalties and Rents	—	—	7,699
Fees, Assessments, and Revenues	—	—	45,908
Miscellaneous	—	—	16,382
Total Other	0	0	83,756
Total Additions	5,196,918	8,131,677	1,959,413
DEDUCTIONS			
Pension Benefits	1,242,156	—	—
Retiree Healthcare Benefits	27,706	—	—
Refunds/Plan Distributions	258,675	—	—
Earnings Distribution	—	35,975	—
Pool Participant Withdrawals	—	7,561,967	—
Transfers To Affiliated Systems	42,280	—	—
Trust Operating Expenses	—	—	35,302
Distributions and Benefit Payments	—	—	281,570
Administrative and General Expenses	16,541	—	20,579
Total Deductions	1,587,358	7,597,942	337,451
Change in Net Postion Restricted for:			
Pension Benefits	2,945,473	—	—
Other Postemployment Benefits	36,508	—	—
Defined Contributions	627,579	—	—
Pool Participants	—	533,735	—
Individuals, Organizations, and Other Governments	—	—	1,621,962
Net Position – Beginning	25,985,349	6,399,402	5,949,943
Net Postion – Ending	$ 29,594,909	$ 6,933,137	$ 7,571,905

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 206.

Combining Statement Of Net Position
Component Units

June 30, 2014 (Expressed in Thousands)

	Utah Housing Corporation	Public Employees Health Program	University of Utah	Utah State University
ASSETS				
Current Assets:				
Cash and Cash Equivalents	$ 81,227	$ 65,974	$ 536,959	$ 57,195
Investments	321,809	25,828	602,423	25,505
Receivables:				
Accounts, net	—	35,571	328,829	52,937
Notes/Loans/Mortgages/Pledges, net	21,067	—	10,147	1,321
Accrued Interest	4,793	2,077	2,424	—
Due From Primary Government	—	—	—	—
Prepaid Items	—	11,737	—	2,195
Inventories	—	—	53,795	4,872
Other Assets	1,110	—	20,280	—
Total Current Assets	430,006	141,187	1,554,857	144,025
Noncurrent Assets:				
Restricted Investments	—	—	630,666	160,954
Restricted Receivables, net	—	—	—	28,313
Accounts Receivables, net	—	—	—	17,943
Investments	196,611	236,670	774,986	268,106
Notes/Loans/Mortgages/Pledges Receivables, net	940,157	—	54,775	11,192
Other Assets	10,827	—	39,623	222
Capital Assets (net of Accumulated Depreciation)	6,031	346	2,412,729	681,471
Total Noncurrent Assets	1,153,626	237,016	3,912,779	1,168,201
Total Assets	1,583,632	378,203	5,467,636	1,312,226
DEFERRED OUTFLOWS OF RESOURCES				
Deferred Amount on Refundings of Bonded Debt	68,771	—	3,310	2,287
Fair Value of Interest Rate Swap Agreements	7,477	—	—	—
Total Deferred Outflows of Resources	76,248	0	3,310	2,287
LIABILITIES				
Current Liabilities:				
Accounts Payable and Accrued Liabilities	27,200	6,898	210,591	44,444
Securities Lending Liability	—	24,611	—	—
Deposits	—	—	90,888	1,021
Due To Primary Government	—	—	26,473	7,251
Unearned Revenue	—	2,150	54,310	17,795
Current Portion of Long-term Liabilities (Note 10)	107,490	58,614	199,930	27,058
Total Current Liabilities	134,690	92,273	582,192	97,569
Noncurrent Liabilities:				
Accrued Liabilities	66,951	3,916	—	2,241
Unearned Revenue	5,138	—	—	—
Deposits	—	—	14,740	—
Long-term Liabilities (Note 10)	1,198,810	66,149	759,699	153,828
Total Noncurrent Liabilities	1,270,899	70,065	774,439	156,069
Total Liabilities	1,405,589	162,338	1,356,631	253,638
DEFERRED INFLOWS OF RESOURCES				
Fair Value of Interest Rate Swap Agreements	9,804	—	—	—
Total Deferred Inflows of Resources	9,804	0	0	0
NET POSITION				
Net Investment in Capital Assets	6,031	346	1,633,385	560,711
Restricted for:				
Nonexpendable:				
Higher Education	—	—	501,907	118,222
Expendable:				
Higher Education	—	—	520,822	235,684
Debt Service	161,835	—	—	—
Insurance Plans	—	215,519	—	—
Other	—	—	—	—
Unrestricted	76,621	—	1,458,201	146,258
Total Net Position	$ 244,487	$ 215,865	$ 4,114,315	$ 1,060,875

The Notes to the Financial Statements are an integral part of this statement

Nonmajor Component Units	Total
$ 242,435	$ 983,790
37,402	1,012,967
39,745	457,082
9,090	41,625
219	9,513
121	121
5,526	19,458
13,860	72,527
498	21,888
348,896	2,618,971
84,464	876,084
—	28,313
16,820	34,763
327,751	1,804,124
30,912	1,037,036
5,637	56,309
1,384,358	4,484,935
1,849,942	8,321,564
2,198,838	10,940,535
682	75,050
—	7,477
682	82,527
53,786	342,919
—	24,611
3,454	95,363
4,348	38,072
34,545	108,800
26,379	419,471
122,512	1,029,236
—	73,108
1,519	6,657
50	14,790
217,430	2,395,916
218,999	2,490,471
341,511	3,519,707
—	9,804
0	9,804
1,180,284	3,380,757
153,210	773,339
156,762	913,268
—	161,835
—	215,519
705	705
367,048	2,048,128
$ 1,858,009	$ 7,493,551

Combining Statement Of Activities
Component Units

For the Fiscal Year Ended June 30, 2014 (Expressed in Thousands)

	Utah Housing Corporation	Public Employees Health Program	University of Utah	Utah State University
Expenses	$ 72,160	$ 255,111	$ 3,451,261	$ 598,879
Program Revenues:				
Charges for Services:				
Tuition and Fees	—	—	343,569	174,517
Scholarship Allowances	—	—	(52,385)	(64,753)
Sales, Services, and Other Revenues (net of University of Utah patient services allowance of $87,387)	86,413	265,290	2,467,492	83,387
Operating Grants and Contributions	—	10,559	583,145	270,154
Capital Grants and Contributions	—	—	33,291	25,845
Total Program Revenues	86,413	275,849	3,375,112	489,150
Net (Expenses) Revenues	14,253	20,738	(76,149)	(109,729)
General Revenues:				
State Appropriations	—	—	273,839	172,237
Unrestricted Investment Income	—	—	—	—
Permanent Endowments Contributions	—	—	16,901	4,252
Total General Revenues	0	0	290,740	176,489
Change in Net Position	14,253	20,738	214,591	66,760
Net Position – Beginning	241,651	195,127	3,899,724	1,013,388
Adjustment to Beginning Net Position	(11,417)	—	—	(19,273)
Net Position – Beginning as Adjusted	230,234	195,127	3,899,724	994,115
Net Position – Ending	$ 244,487	$ 215,865	$ 4,114,315	$ 1,060,875

The Notes to the Financial Statements are an integral part of this statement.

Nonmajor Component Units	Total
$ 1,111,104	$ 5,488,515
452,703	970,789
(108,711)	(225,849)
128,768	3,031,350
286,032	1,149,890
82,861	141,997
841,653	5,068,177
(269,451)	(420,338)
374,817	820,893
89	89
5,044	26,197
379,950	847,179
110,499	426,841
1,747,510	7,097,400
—	(30,690)
1,747,510	7,066,710
$ 1,858,009	$ 7,493,551

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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: (***1***) an organization is fiscally dependent on the State because its resources are held for the direct benefit of the State or can be accessed by the State; *and* (***2***) the potential for the organization to provide specific financial benefits to, or impose specific financial burdens on the State. In addition, component units can be other organizations for which the nature and significance of their relationship with the primary government are such that exclusion would cause the financial statements to be misleading.

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, Utah State Capitol Complex, East Office Building, Suite E310, Salt Lake City, UT 84114 or online at auditor.utah.gov.

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

A component unit should be reported as part of the primary government and blended into the appropriate funds if: (***1***) services are provided entirely or almost entirely to the primary government; (***2***) the governing body is substantively the same as the governing body of the primary government; *or* (***3***) the component unit's total debt outstanding is expected to be repaid entirely or almost entirely by the primary government.

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 sole purpose of financing, owning, leasing, and operating facilities to meet the needs of state government. In addition, any debt is paid entirely with resources of the State. The Board 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.

Except for the Utah Schools for the Deaf and Blind and the Utah College of Applied Technology, the Governor appoints at least a majority of the governing board members of each of the State's component units, subject in most cases with consent from the Senate. The Utah Housing Corporation is included in the reporting entity because of its ability to provide specific financial benefits or impose financial burdens on the State; by statute it may issue debt enhanced by the State and issue 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 State has the ability to impose its will on the colleges and universities, the Public Employees Health Program, and the Comprehensive Health Insurance Pool due to the level of budget or day-to-day oversight. 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 does not appoint a voting majority of the governing board members of the Utah Schools for the Deaf and Blind and Utah College of Applied Technology. However, they are included in the reporting entity because they meet both the fiscal dependency and financial benefit and burden relationship; the State approves and modifies their budgets and provides financial support.

The determination that a component unit is "major" is based on the nature and significance of its relationship to the primary government. 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. The reporting period for this program was changed from a fiscal year ending June 30 to a calendar year. The

accompanying financial statements include a 6 month time period for the program from July 1, 2013 to December 31, 2013, in order to transition to the new reporting period. Their report, dated May 6, 2014, has been previously issued under separate cover.

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. Enrollment in and coverage provided by the Pool terminated December 31, 2013 as all enrollees transitioned to the Utah Federal Facilitated Marketplace effective January 1, 2014. All benefit claims must be submitted no later than December 31, 2014, with all claims paid by January 31, 2015. It is anticipated that the 2015 Utah Legislature will pass legislation to authorize the dissolution of the Comprehensive Health Insurance Pool.

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.

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.

Colleges and Universities — Weber State University, Southern Utah University, Salt Lake Community College, Utah Valley University, Dixie State University, 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.

Utah 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. No financial statements are required or issued.

Military Installation Development Authority — The 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.

Fiduciary Component Units

Utah Retirement Systems (URS) (pension trust and defined contribution plans) —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. Although the Governor appoints six of the seven board of directors for the Fund, there is no financial accountability. The State does not have the ability to impose its will on the Fund and the Fund does not provide specific financial benefits to, or impose specific financial burdens on the State.

B. **Government-wide and Fund Financial Statements**

Government-wide Financial Statements

The Statement of Net Position 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 Position presents the reporting entity's non-fiduciary assets, deferred outflows of resources, liabilities, and deferred inflows of resources, with the difference reported as net position. Net position is restricted when there are constraints either externally imposed or imposed by constitutional provisions or enabling legislation.

The Statement of Activities demonstrates the degree to which the direct expenses of a given activity or segment is offset by program revenues. Direct expenses are those that are clearly identifiable within a specific activity. The State does not allocate general government (indirect) expenses to other activities.

Program revenues include: (***1***) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given activity; and (***2***) grants and contributions that are restricted to meeting the operational or capital requirements of a particular activity. 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 fund 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 fund 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 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, fees, and federal funds associated with construction, maintenance, and repair of state highways and local roads.

- **Transportation Investment Fund**. This capital projects fund accounts for vehicle registration fees, sales and use taxes, bond proceeds, and federal funds used in the construction and reconstruction of specific highway projects. Projects designated for the Transportation Investment Capacity program are accounted for within this fund.

- **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 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 the Transportation Investment Fund, 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.

Proprietary funds distinguish operating revenues and expenses from nonoperating. 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 guarantee the repayment of student loans made by participating lenders to eligible borrowers and service outstanding student loans.
- **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. This fund also administers loans to small businesses under the Small Business Credit Initiative.

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; Utah Dairy Commission; and the Federal Health Insurance Pool.

The Federal Health Insurance Pool (nonmajor enterprise fund) is discontinuing operations since enrollees in this temporary high-risk health insurance pool program transitioned under Section 1101 of the Patient Protection and Affordable Care Act. The Pool will continue to reimburse claims incurred by June 30, 2013 and received by June 30, 2014 as well as for any administrative costs incurred during the contract close-out period.

Internal Service Funds — The State 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, deferred outflows of resources, liabilities, deferred inflows of resources, net position, and changes in net position of: (***1***) defined benefit pension plans and defined contribution plans administered by Utah Retirement Systems; (***2***) the Post-Retirement Benefits Trust Funds, defined benefit other postemployment health care plans administered by the State for state employees and elected officials; and (***3***) Other Employee Benefits Trust Fund, used to separately account and report assets dedicated for employee benefits other than postemployment healthcare benefits, that are administered through the Post-Retirement Benefits Trust Funds.

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.

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, Public Employees Health Program (major discrete component unit), Utah State Fair Corporation (nonmajor discrete component unit), Utah Dairy Commission, and the Federal Health Insurance Pool (nonmajor enterprise fund), which have fiscal years ending December 31.

E. **Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources, and Net Position/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 (major 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' (pension trust 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 and/or property cash flow.

The State's Unemployment Compensation Fund (major 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 (pension trust 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 denominated 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. The Student Assistance Program (major proprietary fund) entered into an interest rate exchange (swap) agreement relating to some of its student loan revenue bonds. The Board accounts for the swap agreement as a fair value hedging derivative instrument to create a variable rate cost of funds that will be lower than the variable rate cost achievable in the cash bond market. Utah Housing Corporation (major discrete 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.

Receivables for capital lease payments, as reported in the governmental activities, are direct financing capital lease arrangements between State Building Ownership Authority (blended component unit) and certain College and Universities (discrete component units). The capital lease receivable is reported net and represents the sum of the future minimum lease payments to be received, less any executory costs and any unearned interest revenue on the capital lease. Receivables from the discrete component unit are reasonably assured; accordingly, no allowance for uncollectible accounts has been established.

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.

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both the government-wide and fund financial statements. The cost of prepaid items is recorded as expenditures/expenses when consumed rather than when purchased.

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 Position. 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 capital 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 increase 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 of the primary government 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.

Deferred Outflows of Resources

Deferred outflow of resources represents a consumption of net position by the government that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/ expenditure) until then. Deferred outflows of resources are reported in the applicable governmental or business-type activities columns, or in the component units column on the government-wide Statement of Net Position. See Note 11 for a disaggregation of deferred outflows. Deferred outflows of resources of governmental funds, proprietary funds, and component units are reported in detail in their respective fund statements.

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.

Unearned Revenue

In the government-wide statements, governmental fund statements, proprietary fund statements, and fiduciary fund statements, unearned revenue is recorded when cash or other assets are received prior to being earned.

Policy Claims Liabilities

Policy claims liabilities are for insurance claims incurred prior to the reporting date and are based on actuarial estimates; however, 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 Position. See Note 10 for additional information about policy claims liabilities.

Long-term Debt

Long-term debt such as revenue bonds, claims, contracts and notes payable directly related to and intended to be paid from proprietary funds or discretely presented component units are included in the accounts of such funds. All other long-term debt, such as compensated absences, claim or settlement obligations, pollution remediation obligations, general obligation bonds, and lease revenue bonds, which have been incurred but not financed, are reported in the government-wide financial statements. Bond premiums and discounts are 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. Bond issuance costs are recognized during the current period.

In the governmental fund financial statements, long-term debt is recognized when due or expected to be financed from current expendable available financial resources. 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 (major 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. At June 30, 2014, there was no liability for yield reduction payments or for non-purpose interest arbitrage rebate in the Student Assistance Programs (major enterprise fund).

Arbitrage liability is treated as an expense in the government-wide Statement of Net Position and the proprietary fund financial statements when the liability is recognized. Arbitrage liability is recorded as an expenditure in the governmental fund financial statements when the liability is due. 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. 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 vacation leave. Any unused vacation leave and converted sick is paid to employees upon termination. Beginning January 1, 2014, excess sick leave balances can no longer be converted. The total liability of the governmental activities for compensated absences is recorded in the government-wide Statement of Net Position as part of long-term liabilities. However, in accordance with GAAP, the liability is not recorded in the governmental fund 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 the leave was earned prior to January 4, 2014 and the employees are eligible for retirement or the sick leave was "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, earned prior to January 4, 2014, 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 Employee Other Postemployment Benefit Plan (State Employee OPEB Plan, a single-employer defined benefit healthcare plan) to purchase health and life insurance coverage or Medicare supplemental insurance. Any remaining sick leave earned on or after January 1, 2006, but before January 4, 2014, 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) is funded by charges to agency budgets. The ARC is deposited and payments of postemployment health and life insurance benefits to retirees are made from the State Post-Retirement Benefits Trust Fund. See Note 18 for additional information about the State Employee OPEB Plan administered as an irrevocable trust.

The State of Utah also administers the Elected Official OPEB Plan, a single-employer defined benefit healthcare plan from an irrevocable trust. Only governors and legislators (elected official) 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, an elected official must be between 62 and 65 years of age and either be an active member at the time of retirement or have continued health coverage with the program until the date of eligibility. In addition, to qualify for health coverage, an elected official must have service prior to January 1, 2012. To qualify for Medicare supplemental coverage an elected official must be at least 65 years of age. In addition, the elected official must retire under Chapter 19, *Utah Governors' and Legislators' Retirement Act*, and have service prior to July 1, 2013. 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 18 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 State Employee 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.

Deferred Inflows of Resources

Deferred inflows of resources represent an acquisition of net position that applies to a future period, and so will not be recognized as an inflow of resources (revenue) until that time. Deferred inflows of resources are reported in the applicable governmental or business-type activities columns or in the component units column on the government-wide Statement of Net Position. See Note 11 for a disaggregation of deferred inflows. Deferred inflows of resources of governmental funds, proprietary funds, and component units are reported in detail in their respective fund statements.

Net Position/Fund Balances

The difference between assets, deferred outflows of resources, liabilities, and deferred inflows of resources is "Net Position" on

the government-wide, proprietary fund, and fiduciary fund 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 balances represent 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 dedicated revenues 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 12 for additional information about fund balances.

The State maintains three stabilization accounts: (***1***) the General Fund Budget Reserve Account in the General Fund (the "Rainy Day Fund") reported as committed fund balance; (***2***) the Medicaid Growth Reduction and Budget Stabilization Restricted Account in the General Fund ("the Medicaid Budget Stabilization Account") reported as committed fund balance; and (***3***) the Education Budget Reserve Account in the Education Fund (the "Education Reserve") reported as restricted fund balance. The resources of these accounts may only be expended when specific non-routine budget shortfalls occur and upon appropriation by the Legislature. See Note 12 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, 2014, the State reported revenue and expenditures of $24.265 million for commodities in the General Fund, and $18.247 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 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. 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 Position, 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 14.

H. **Future Changes in Accounting Standards**

The governmental Accounting Standards Board (GASB) issued Statement No. 68, *Financial Reporting for Pension Plans – an amendment of GASB Statement No. 27*, effective for fiscal year 2015. This new accounting and reporting standard will impact the State's measurement and recognition of liabilities, deferred outflows of resources, deferred inflows of resources, and expense/expenditures in government-wide and fund financial statements.

This new accounting standard will require the State to record a liability in the government-wide statements equal to the State's total Net Pension Liability (NPL) for the State's Public Safety agent system, the Judges Retirement System, and the Governors' and Legislative Pension plan in addition to the State's proportionate share of the following cost-sharing retirement systems; the Noncontributory Retirement System, the Contributory Retirement System, the Firefighters Retirement System, the Tier 2 Public Employees System, and the Tier 2 Public Safety and Firefighters System. It is difficult to estimate the fiscal year 2015 NPL. The NPL can be volatile due to changes in actuarial estimates and the actual investment returns. The State's combined unaudited NPL for the applicable plans at December 31, 2013 was $941.655 million based on a discount rate of 7.5 percent. The recording of the NPL in fiscal year 2015 will reduce the State's unrestricted net position in the government-wide statements when the liability is recorded.

NOTE 2. BEGINNING NET POSITION ADJUSTMENTS AND OTHER CHANGES

For the fiscal year ended June 30, 2014, the State implemented the following new accounting standards issued by the Governmental Account Standards Board (GASB):

GASB Statement 65, *Items Previously Reported as Assets and Liabilities.*

GASB Statement 67, *Financial Reporting for Pension Plans.*

GASB Statement 70, *Accounting and Financial Reporting for Nonexchange Financial Guarantees.*

GASB Statement 65 – This statement establishes accounting and financial reporting standards that reclassify certain items previously reported as assets and liabilities as deferred outflows of resources or deferred inflows of resources. In addition, this Statement amended the financial statement element classification of certain items previously reported as assets and liabilities. As a result of implementing this Statement, presentation and terminology changes were made to the fund financial statements and government-wide statements as necessary in addition to the immediate recognition of certain elements.

In implementing Statement 65, $9.47 million in debt issuance costs, previously reported as assets and amortized, were immediately recognized in the current reporting period. In addition, $114.139 million, previously reported as liabilities, was reclassified in the current year as deferred inflows of resources on the fund financial statements and immediately recognized on the government-wide statements. As a result, a net prior period adjustment of $104.669 million was made to beginning net position to increase governmental activities on the government-wide Statement of Activities.

The Student Assistance Programs (major enterprise fund) implemented Statement 65 resulting in the immediate recognition (expense) of $10.2 million of unamortized loan origination fees, $6.7 million of transfer fees, and $17.6 million of debt issuance costs. As a result, a prior period adjustment of $34.55 million was made to beginning net position to decrease business-type activities on the government-wide Statement of Activities and on the Statement of Revenues, Expenses, and Changes in Fund Net Position.

Utah Housing Corporation (major discrete component unit) implemented Statement 65 resulting in the immediate recognition (expense) of debt issuance costs. As a result, a prior period adjustment of $11.417 million was made to reduce the beginning net position of component unit activities reported on the government-wide Statement of Activities and the Combining Statement of Activities – Component Units.

Utah State University (major discrete component unit) implemented Statement 65 resulting in the immediate recognition (expense) of debt issuance costs. As a result, a prior period adjustment of $1.055 million was made to reduce the beginning net position of component unit activities reported on the government-wide Statement of Activities and the Combining Statement of Activities – Component Units.

The disclosures related to deferred outflows and deferred inflows of resources are reflected in the fund financial statements and in Note 11 for government-wide financial statements.

GASB Statement 67 – This statement was implemented by Utah Retirement Systems (pension trust and defined contribution plans) for their year ended December 31, 2013. This Statement requires changes in presentation of the financial statements, notes to the financial statements, and required supplementary information for pension plans. It also requires more comprehensive footnote disclosure regarding the pension liability, the sensitivity of the net pension liability to the discount rate, and increased investment activity disclosures. The implementation of this Statement did not significantly impact the accounting for accounts receivable and investment balances for pension plans. The total pension liability, determined in accordance with GASB Statement 67 (for groups of systems and plans covering substantially all employees of the State, public education, and other political subdivisions of the State), is presented in Note 17.

GASB Statement 70 – This statement requires additional disclosures concerning a government's obligations and risk exposure from extending nonexchange financial guarantees. In part, this Statement requires a government (guarantor) to recognize a liability when qualitative factors and historical data indicate that it is more likely than not the guarantor will be required to make a payment on the nonexchange financial guarantee. Under the Utah School Bond Guaranty Act, the State of Utah is the guarantor on behalf of bonds issued by qualifying local school boards. To date, the State has not made any payments on behalf of the local school boards and does not anticipate any payments in the future. See Note 15 for additional information on the Utah School Bond Guaranty Act.

All applicable provisions of these new statements have been incorporated into the financial statements and notes.

Other Adjustments and Changes

In evaluating and refining the process used for measuring and recording revenues and receivables for various tax types, a prior period adjustment was made on the Statement of Revenues, Expenditures, and Changes in Fund Balances to increase beginning fund balance in the General Fund (major governmental fund) by $30.682 million, Transportation Fund (major governmental fund) by $951 thousand, and the Transportation Investment Fund (major governmental fund) by $4.918 million. In addition, a related prior period adjustment was made to increase beginning net position of governmental activities by $36.551 million on the Statement of Activities.

As a result of legislation, cash and receivable balances, related to loans were moved (expended) from the Combining Statement of Net Position – Petroleum Storage Tank Loan Fund (nonmajor enterprise fund), and recorded in the Combining Statement of Fiduciary Net Position – Petroleum Storage Tank Trust Fund (private purpose trust fund) on June 30, 2014. The Petroleum Storage Tank Loan Fund will be dissolved July 1, 2014.

The Public Employees Health Program (major discrete component unit) changed fiscal year ends from June 30 to December 31. Accordingly, the activity presented is for the six months from July 1, 2013 to December 31, 2013.

Utah State University (major discrete component unit) increased the minimum capitalization levels of various capital assets. Capital assets recorded in prior years that were capitalized below the increased minimum capitalization levels were written off. The beginning balance of capital asset costs decreased along with the beginning balance of associated accumulated depreciation. The net effect of this restatement reduced the beginning net position by $16.315 million. In addition, the University had recorded funds held in trust by others in prior years. Funds held in trust by external fiscal agents are currently neither in the possession of nor under the management of the University. As a result, a prior period adjustment of $1.903 million was made to reduce the beginning net position. A total net prior period adjustment of $18.218 million was made to reduce the beginning net position of component unit activities reported on the government-wide Statement of Activities and the Combining Statement of Activities – Component Units.

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 Money Management Council. However, the Act also permits certain funds that have a long time horizon 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), Trust Lands (permanent fund), Utah Educational Savings Plan Trust (private purpose trust), Employers' Reinsurance Trust (private purpose trust), Utah Retirement Systems, and 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 that has been certified by the State Commissioner of Financial Institutions as having met the requirements of the Act and adhering to the rules of the State Money Management Council.

Deposits with qualified depository institutions in excess of FDIC insurance limits 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, 2014, were $1.127 billion. These deposits are exposed to custodial credit risk as follows:

- $374.773 million were exposed to custodial credit risk as uninsured and uncollateralized.
- Exposure to custodial credit risk cannot be determined for $738.26 million of the primary government deposits which are in FDIC-insured accounts are held in trust by UESP at Sallie Mae Bank and U.S. Bank (collectively "Banks"). Contributions to and earnings on the FDIC-Insured accounts are allocated between the Banks according to the following percentages: Sallie Mae Bank (90 percent) and U.S. Bank (10 percent). Funds in the FDIC-Insured accounts are insured on a pass-through basis to each account owner at each Bank up to $250,000. The amount of FDIC insurance provided to an account owner is based on the total of (1) the value of an account owner's investment in the FDIC-insured account at each Bank plus (2) the value of other accounts held (if any) at each Bank, as determined by the Banks and by FDIC regulations. It is the Account Owner's responsibility to determine how investments in the FDIC-insured accounts would be aggregated with other investments at the Banks for purposes of FDIC insurance coverage.

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 negotiable or 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; 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), and Federal National Mortgage Association (Fannie 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; shares or

certificates in a money market mutual fund as defined in the Money Management Act; the Utah Public Treasurers' Investment Fund; and reciprocal deposits subject to rules of the State Money Management Council.

The Utah Educational Savings Plan Trust is permitted to invest in the Utah Public Treasurers' Investment Fund; mutual funds, securities, or other investments registered with the United States Securities and Exchange Commission; federally insured depository institutions; stable value products, including guaranteed investment contracts, guaranteed interest contracts, and guaranteed insurance contracts; and any investments that are determined by the board of directors of the Utah Educational Savings Plan to be appropriate and that would be authorized under the provisions of the Money Management Act or Rule 2 of the State Money Management Council.

The primary government's investments at June 30, 2014, are presented below. All investments, except those of the Utah Retirement Systems (URS) (pension trust and defined contribution plans), are presented by investment type and debt securities are presented by maturity. The URS' investments are presented consistent with their separately issued financial statements by investment type.

Primary Government Investments
(except pension trust and defined contribution plans)
At June 30, 2014
(Expressed in Thousands)

		Investment Maturities (in years)			
Investment Type	**Fair Value**	**Less Than 1**	**1–5**	**6–10**	**More Than 10**
Debt Securities					
U.S. Treasuries	$ 8,490	$ 8,490	$ —	$ —	$ —
U.S. Agencies	15,890	—	14,605	1,285	—
Corporate Debt	9,264,052	9,088,069	175,983	—	—
Negotiable Certificates of Deposit	461,097	461,097	—	—	—
Money Market Mutual Funds	577,040	577,040	—	—	—
Municipal/Public Bonds	2,750	—	—	750	2,000
Commercial Paper	947,139	947,139	—	—	—
Bond Mutual Funds	2,357,814	—	1,395,337	962,477	—
Total Debt Securities Investments	13,634,272	$11,081,835	$ 1,585,925	$ 964,512	$ 2,000
Other Investments					
Equity Securities	1,068				
Equity Mutual Funds Securities:					
Domestic	5,199,378				
International	1,329,903				
U.S. Unemployment Trust Pool	730,359				
Real Estate Held for Investment Purposes	225,502				
Real Estate Joint Ventures	7,482				
Component Units Investment in Primary Government's Investment Pool	(693,547)				
Total Investments	$20,434,417				

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) – $4.006 billion, 59.5 percent, in domestic equity mutual fund securities; $1.687 billion, 25.1 percent, in bond mutual funds; $947.694 million, 14.1 percent, in international equity mutual fund securities; and $90.016 million, 1.3 percent, in the Utah Public Treasurers' Investment Fund.
- Trust Lands (permanent fund) – $941.553 million, 47 percent, in domestic equity mutual fund securities; $426.507 million, 21.3 percent, in bond mutual funds; $382.209 million, 19.1 percent, in international equity mutual fund securities; $231.792 million, 11.5 percent in real estate; and $23.373 million, 1.1 percent, in the Utah Public Treasurers' Investment Fund.
- State Post-Retirement Benefits Trusts (pension and other employee benefit trust funds) – $124.42 million, 60 percent, in bond mutual funds; $80.052 million, 38.5 percent, in domestic equity mutual fund securities; and $3.26 million, 1.5 percent, in the Utah Public Treasurers' Investment Fund.

- State Endowment Fund (special revenue fund) – $101.311 million, 63.5 percent, in domestic equity mutual fund securities; $53.856 million, 33.8 percent, in bond mutual funds; and $4.259 million, 2.7 percent, in the Utah Public Treasurers' Investment Fund.
- Student Assistance Programs (major enterprise fund) – $70.102 million, 33.7 percent, in domestic equity mutual fund securities; and $138.018 million, 66.3 percent, in the Utah Public Treasurers' Investment Fund.

Utah Retirement Systems
(pension trust and defined contribution plans)
Investments at Fair Value
At December 31, 2013
(Expressed in Thousands)

Investment Type	Defined Benefit	Defined Contribution	Total All Systems and Plans
Short-term Securities Pools	$ 1,711,194	$ 14,662	$ 1,725,856
Debt Securities – Domestic	2,161,114	1,491,035	3,652,149
Debt Securities – International	1,002,595	111,185	1,113,780
Equity Securities – Domestic	4,218,554	2,085,555	6,304,109
Equity Securities – International	4,446,334	434,434	4,880,768
Absolute Return	4,298,264	—	4,298,264
Alternative Investments (Venture Capital)	2,839,908	—	2,839,908
Real Assets	3,147,036	57,268	3,204,304
Investments Held by Broker-dealers under Securities Lending Program:			
Debt Securities – Domestic	836,470	—	836,470
Debt Securities – International	93,940	—	93,940
Equity Securities – Domestic	500,314	—	500,314
Equity Securities – International	509,419	—	509,419
Total Investments	25,765,142	4,194,139	29,959,281
Securities Lending Collateral Pool	2,005,347	—	2,005,347
Total Investments	$ 27,770,489	$ 4,194,139	$ 31,964,628

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 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 15 months or less. In addition, variable rate negotiable deposits and variable rate securities may not have a remaining term to final maturity exceeding three years.

The Utah Retirement Systems (URS) (pension trust and defined contribution plans) 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 will have an effective duration between 75 and 125 percent of the effective duration of the appropriate index.
- The international debt securities investment managers will maintain an effective duration of their portfolio between 80 and 120 percent of the appropriate index.
- The global debt securities investment managers will maintain an effective duration of their portfolio between 75 and 125 percent of the appropriate index.
- The global debt inflation-linked debt securities investment managers will maintain an effective duration of their portfolio between 80 and 120 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 US Aggregate Index for domestic debt securities, the Barclays Capital Global Aggregate Index (USD hedged) for global debt securities and the Barclays Capital World Government Inflation-Linked Investment Grade Custom Index (USD hedged) for inflation-linked debt securities. The index range at December 31, 2013, was 4.16 – 6.94 for domestic debt securities, 4.64 – 7.74 for global debt securities, and 8.67 – 13.01 for inflation-linked debt securities. The URS compares an investment's effective duration against the Barclays Capital Global Aggregate Index ex-U.S. (unhedged) for international debt securities and the Barclays Capital US Intermediate Government/Credit Index for domestic debt securities. The index range as of December 31, 2013, was 5.33 – 8.00 for international

debt securities and 2.93 – 4.88 for domestic debt securities. At December 31, 2013, no individual debt security investment manager's portfolio was outside of the policy guidelines. At December 31, 2013, the following tables show the investments by investment type, amount, and the effective weighted duration.

Utah Retirement Systems
(pension trust and defined contribution plans)
Debt Securities Investments, Domestic
At December 31, 2013
(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	$ 213,553	1.37	$ 75,862	0.56	$ 289,415
Collateral Held Elsewhere	1,075	NA	5,646	—	6,721
Commercial Mortgage-backed	124,322	3.17	126,897	1.82	251,219
Corporate Bonds	512,716	5.28	476,975	4.82	989,691
Corporate Convertible Bonds	4,977	2.25	—	—	4,977
Fixed Income Derivatives – Options	218	NA	—	—	218
Government Agencies	61,620	5.65	130,712	3.29	192,332
Government Bonds	800,952	5.81	40,421	0.75	841,373
Government Mortgage-backed Securities	919,819	4.59	356,287	3.03	1,276,106
Gov't Issued Commercial Mortgage-backed	14,026	5.86	—	—	14,026
Index Linked Government Bonds	280,725	10.53	—	—	280,725
Municipal/Provincial Bonds	3,732	14.77	36,385	9.85	40,117
Non-government Backed C.M.O.s	58,517	3.98	—	—	58,517
Obligation to return cash collateral held	(4,155)	NA	—	—	(4,155)
Other Fixed Income	3,848	NA	241,850	NA	245,698
Other Options	5,174	NA	—	—	5,174
Swap Liabilities	(3,535)	NA	—	—	(3,535)
Total Debt Securities Investments, Domestic	$ 2,997,584	5.47	$ 1,491,035	3.00	$ 4,488,619

Utah Retirement Systems
(pension trust and defined contribution plans)
Debt Securities Investments, International
At December 31, 2013
(Expressed in Thousands)

	Defined Benefit Plans		Defined Contribution Plans		
	Fair Value	**Effective Weighted Duration**	**Fair Value**	**Effective Weighted Duration**	**All Systems and Plans**
Asset Backed Securities	$ 3,181	6.82	$ 2,630	1.12	$ 5,811
Cash and cash equivalent futures	—	—	3,437	—	3,437
Commercial Mortgage–backed	608	NA	3,239	4.67	3,847
Corporate Bonds	274,706	3.85	23,906	4.91	298,612
Corporate Convertible Bonds	1,458	NA	—	—	1,458
Fixed Income Derivative – Options	16	NA	11	—	27
Government Agencies	30,069	3.31	1,766	4.90	31,835
Government Bonds	260,810	5.07	31,276	7.88	292,086
Index Linked Government Bonds	507,411	11.00	40,481	10.42	547,892
Municipal/Provincial Bonds	9,975	7.27	3,439	6.20	13,414
Non-government Backed C.M.O.s	8,301	NA	386	—	8,687
Other Options	—	—	42	—	42
Short Term Bills and Notes	—	—	810	—	810
Other Liabilities	—	—	(238)	—	(238)
Total	$ 1,096,535	7.53	$ 111,185	7.81	$ 1,207,720

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 trust and defined contribution plans), 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, 2014, 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 trust and defined contribution plans)
At June 30, 2014
(Expressed in Thousands)

	Fair	Quality Ratings			
Debt Investments	**Value**	**AAA**	**AA**	**A**	**BBB**
U.S. Agencies	$ 15,890	$ —	$ 15,890	$ —	$ —
Corporate Debt	$ 9,264,052	$ 25,020	$ 1,336,144	$ 6,056,909	$ 1,845,979
Negotiable Certificates of Deposit	$ 461,097	$ —	$ 116,063	$ 344,767	$ —
Money Market Mutual Funds	$ 577,040	$ 2,040	$ —	$ —	$ —
Municipal/Public Bonds	$ 2,750	$ 2,750	$ —	$ —	$ —
Commercial Paper	$ 947,139	$ —	$ —	$ —	$ —
Bond Mutual Funds	$ 2,357,814	$ —	$ —	$ —	$ —

Continues Below

	Quality Ratings		
Debt Investments	**A1 ***	**A2 ***	**Unrated**
U.S. Agencies	$ —	$ —	$ —
Corporate Debt	$ —	$ —	$ —
Negotiable Certificates of Deposit	$ —	$ —	$ 267
Money Market Mutual Funds	$ —	$ —	$ 575,000
Municipal/Public Bonds	$ —	$ —	$ —
Commercial Paper	$ 571,431	$ 375,708	$ —
Bond Mutual Funds	$ —	$ —	$ 2,357,814

***** A1 and A2 are Commercial Paper ratings

The URS expects their 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 will 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, 2013, is AAA and the fair value of below grade investments is $59.919 million or 1.99 percent of the domestic portfolio. The weighted quality rating average of the international debt securities investments, at December 31, 2013, is AA and the fair value of below grade investments is $55.27 million or 5.04 percent of the international portfolio.

The following table presents the URS credit risk ratings as of December 31, 2013:

Utah Retirement Systems
(pension trust and defined contribution plans)
Debt Securities Investments at Fair Value
At December 31, 2013
(Expressed in Thousands)

		Defined Benefit Plans			Defined Contribution Plans			Total All Systems
Quality Rating		**Domestic**	**International**	**Total**	**Domestic**	**International**	**Total**	**and Plans**
	AAA	$ 1,107,239	$ 306,343	$ 1,413,582	$ 61,988	$ 23,743	$ 85,731	$ 1,499,313
	AA+	84,949	308,755	393,704	184,637	14,972	199,609	593,313
	AA	28,443	5,819	34,262	208,703	5,962	214,665	248,927
	AA–	26,130	56,890	83,020	—	6,780	6,780	89,800
	A+	39,097	10,614	49,711	11,080	2,006	13,086	62,797
	A	103,188	58,820	162,008	9,273	3,117	12,390	174,398
	A–	148,281	33,406	181,687	247,454	6,757	254,211	435,898
	BBB+	89,682	22,778	112,460	34,713	1,763	36,476	148,936
	BBB	58,815	180,144	238,959	72,059	17,420	89,479	328,438
	BBB–	50,023	46,565	96,588	24,394	6,630	31,024	127,612
	BB+	3,629	27,124	30,753	8,611	1,372	9,983	40,736
	BB	10,926	8,211	19,137	16,208	1,639	17,847	36,984
	BB–	14,414	15,553	29,967	3,262	910	4,172	34,139
	B+	7,063	1,311	8,374	14,391	165	14,556	22,930
	B	431	327	758	—	286	286	1,044
	B–	9,966	—	9,966	—	—	—	9,966
	CCC+	1,164	—	1,164	—	—	—	1,164
	CCC	6,691	—	6,691	—	—	—	6,691
	CCC–	2,841	—	2,841	—	—	—	2,841
	CC	2,616	2,018	4,634	—	—	—	4,634
	C	—	726	726	—	—	—	726
	D	177	—	177	—	—	—	177
	NR/NA	79,157	11,131	90,288	108,178	17,663	125,841	216,129
Total Credit Risk Debt Securities		1,874,922	1,096,535	2,971,457	1,004,951	111,185	1,116,136	4,087,593
U.S. Government and Agencies:								
Reconstruction Finance Corp	Not rated	21,962	—	21,962	—	—	—	21,962
Fed National Mortgage Assoc	Not rated	559,047	—	559,047	150,841	—	150,841	709,888
Fed Home Loan Mortgage Corp	Not rated	204,272	—	204,272	180,793	—	180,793	385,065
Gov't National Mortgage Assoc	Not rated	166,181	—	166,181	559	—	559	166,740
Other Government & Agencies	Not rated	171,200	—	171,200	153,891	—	153,891	325,091
Total Rated Government and Agencies		1,122,662	—	1,122,662	486,084	—	486,084	1,608,746
Total Debt Securities Investments		$ 2,997,584	$ 1,096,535	$ 4,094,119	$ 1,491,035	$ 111,185	$ 1,602,220	$ 5,696,339

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, 2014, except those of the Utah Retirement Systems (URS) (pension trust and defined contribution plans), were held by the State or in the State's name by the State's custodial banks.

At December 31, 2013, the URS investments were registered in the name of URS and held by their custodians; however, there is $29.936 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 $15.72 million 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 trust and defined contribution plans), the primary government's policy for reducing this risk of loss is to comply with the Rules of the State Money Management Council. Rule 17 of the State 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. Such 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, 2014, with more than 5 percent of the total investments in a single issuer.

The URS' debt securities investments had no single issuer investments at December 31, 2013, 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 Real Estate Investment Trust (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 trust and defined contribution plans), does not have a formal policy to limit foreign currency risk.

The Utah Educational Savings Plan Trust (private purpose trust) has $947.694 million and the Trust Lands (permanent fund) has $382.209 million invested in international equity funds. As such, no foreign currency risk is presented.

The URS' expects 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 trust and defined contribution plans)
Foreign Currency Risk
International Investment Securities at Fair Value
At December 31, 2013
(Expressed in Thousands)

	Defined Benefit Plans				Defined Contribution Plans			Total All Systems
Currency	**Short-Term**	**Equity**	**Debt**	**Total**	**Equity**	**Debt**	**Total**	**and Plans**
ADR* US dollar	$ —	$ 709,067	$ 265,590	$ 974,657	$ 4,971	$ 49,927	$ 54,898	$ 1,029,555
Australian dollar	2,526	172,333	15,120	189,979	23,010	(829)	22,181	212,160
Bahamian dollar	—	—	—	—	9	—	9	9
Bermuda – US dollar	—	—	—	—	1,597	—	1,597	1,597
Brazilian real	557	71,655	19,911	92,123	8,954	(83)	8,871	100,994
British pound sterling	4,957	763,632	250,762	1,019,351	65,329	7,678	73,007	1,092,358
Canadian dollar	2,185	252,341	29,874	284,400	30,846	1,210	32,056	316,456
Cayman Islands dollar	—	—	—	—	3,570	—	3,570	3,570
Chilean peso	63	12,567	717	13,347	1,350	(26)	1,324	14,671
Chinese yuan renminbi	—	—	—	—	11,724	—	11,724	11,724
Columbian peso	7	8,474	1,479	9,960	803	—	803	10,763
Congolese franc	—	—	—	—	8	—	8	8
Czech koruna	51	1,584	—	1,635	199	—	199	1,834
Danish krone	307	27,437	8,783	36,527	4,093	594	4,687	41,214
Egyptian pound	446	6,436	—	6,882	271	—	271	7,153
Euro	3,980	969,082	416,665	1,389,727	96,274	26,001	122,275	1,512,002
Gibraltar pounds	—	—	—	—	35	—	35	35
Hong Kong dollar	637	251,862	4,402	256,901	10,600	—	10,600	267,501
Hungarian forint	11	8,068	—	8,079	220	1,543	1,763	9,842
Indian rupee	488	75,094	—	75,582	5,450	—	5,450	81,032
Indonesian rupiah	279	15,479	—	15,758	2,066	—	2,066	17,824
Isle of Man pound	—	—	—	—	152	—	152	152
Japanese yen	4,923	698,065	24,404	727,392	66,699	16,415	83,114	810,506
Korean won	—	—	—	—	5	—	5	5
Malaysian ringgit	309	42,307	—	42,616	3,544	247	3,791	46,407
Mauritian rupee	—	—	—	—	62	—	62	62
Mexican peso	531	58,903	12,183	71,617	4,407	1,257	5,664	77,281
Moroccan dirham	13	1,638	—	1,651	—	—	—	1,651
New Israeli shekel	266	7,633	—	7,899	1,619	—	1,619	9,518
New Taiwan dollar	347	82,281	—	82,628	715	1,687	2,402	85,030
New Zealand dollar	920	3,977	2,771	7,668	—	(1,176)	(1,176)	6,492
Norwegian krone	52	24,854	4,450	29,356	2,584	439	3,023	32,379
Peruvian nuevo sol	10	700	—	710	59	—	59	769
Philippines peso	6	8,206	—	8,212	798	—	798	9,010
Polish zloty	683	10,599	—	11,282	1,501	4,246	5,747	17,029
Russian Federation ruble	31	—	—	31	4,816	—	4,816	4,847
Singaporean dollar	412	48,255	24,822	73,489	4,707	222	4,929	78,418
South African rand	229	50,280	—	50,509	6,568	429	6,997	57,506
South Korean won	117	131,452	—	131,569	14,124	—	14,124	145,693
Swedish krona	1,187	81,226	14,602	97,015	10,118	691	10,809	107,824
Swiss franc	654	323,420	—	324,074	25,939	713	26,652	350,726
Taiwanese new dollar	—	—	—	—	11,106	—	11,106	11,106
Thai baht	691	15,321	—	16,012	2,153	—	2,153	18,165
Turkish lira	50	15,238	—	15,288	1,379	—	1,379	16,667
United Arab Emirates dirham	31	6,287	—	6,318	—	—	—	6,318
Total Securities Subject to Foreign Currency Risk…	$ 27,956	$4,955,753	$ 1,096,535	$ 6,080,244	$ 434,434	$ 111,185	$ 545,619	$ 6,625,863

* American Depository Receipts

B. **Discrete 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 Utah Money Management Act by making deposits only in qualified depository institutions or in foreign depository institutions in accordance with rules of the State Money Management Council. Deposits with qualified depository institutions in excess of FDIC insurance limits 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, 2014, were $129.178 million. Of these, $120.155 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, 2014, are presented below:

Component Units Debt Securities Investments
At June 30, 2014
(Expressed in Thousands)

		Investment Maturities (in years)				
Investment Type	**Fair Value**	**Less Than 1**	**1–5**	**6–10**	**11–20**	**More Than 20**
Debt Securities						
U.S. Treasuries	$ 152,980	$ 85,358	$ 66,502	$ 1,048	$ 72	$ —
U.S. Agencies	1,433,829	520,764	488,809	150,854	216,499	56,903
Corporate Debt	340,458	73,164	197,031	49,975	18,614	1,674
Money Market Mutual Funds	619,416	619,416	—	—	—	—
Negotiable Certificates of Deposit	5,675	55	2,059	—	3,561	—
Municipal/Public Bonds	57,545	—	26,728	12,276	18,541	—
Repurchase Agreements	41,782	41,782	—	—	—	—
Guaranteed Investment Contracts	102,279	—	15,773	—	86,506	—
Bond Mutual Funds	273,959	43	55,466	216,092	2,358	—
Securities Lending Cash Collateral Pool	24,610	24,610	—	—	—	—
Utah Public Treasurers' Investment Fund	693,547	693,547	—	—	—	—
Total Debt Securities Investments	3,746,080	$ 2,058,739	$ 852,368	$ 430,245	$ 346,151	$ 58,577
Other Investments						
Equity Securities	39,049					
Equity Mutual Funds Securities:						
Domestic	106,911					
International	2,192					
Alternatives	17,140					
Total Investments	$ 3,911,372					

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, 2014, 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
At June 30, 2014
(Expressed in Thousands)

Debt Investments	Fair Value	Quality Ratings AAA	AA	A	BBB
U.S. Agencies	$1,433,829	$ 624,782	$ 797,328	$ 1,347	$ —
Corporate Debt	$ 340,458	$ 2,654	$ 30,302	$ 176,321	$ 117,333
Money Market Mutual Funds	$ 619,416	$ 350,681	$ —	$ —	$ —
Negotiable Certificates of Deposit	$ 5,675	$ —	$ —	$ —	$ —
Municipal/Public Bonds	$ 57,545	$ 14,668	$ 18,352	$ 16,094	$ —
Guaranteed Investment Contracts	$ 102,279	$ —	$ —	$ —	$ —
Bond Mutual Funds	$ 273,959	$ —	$ 83,633	$ —	$ 888
Securities Lending Cash Collateral Pool	$ 24,610	$ —	$ —	$ —	$ —
Utah Public Treasurers' Investment Fund	$ 693,547	$ —	$ —	$ —	$ —
Repurchase Agreements – Underlying:					
U.S. Agencies	$ 41,782	$ —	$ 38,400	$ —	$ —

Continues Below

Debt Investments	Quality Ratings BB	B	CCC	Unrated
U.S. Agencies	$ —	$ —	$ —	$ 10,372
Corporate Debt	$ 7,946	$ 19	$ —	$ 5,883
Money Market Mutual Funds	$ —	$ —	$ —	$ 268,735
Negotiable Certificates of Deposit	$ —	$ —	$ —	$ 5,675
Municipal/Public Bonds	$ —	$ —	$ 572	$ 7,859
Guaranteed Investment Contracts	$ —	$ —	$ —	$ 102,279
Bond Mutual Funds	$ 1,058	$ 684	$ —	$ 187,696
Securities Lending Cash Collateral Pool	$ —	$ —	$ —	$ 24,610
Utah Public Treasurers' Investment Fund	$ —	$ —	$ —	$ 693,547
Repurchase Agreements – Underlying:				
U.S. Agencies	$ —	$ —	$ —	$ 3,382

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, 2014, 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	$ 135,146
Equity Securities – Domestic	$ 13,490
U.S. Agencies	$ 1,221,851
Corporate Debt	$ 90,970
Money Market Mutual Fund	$ 4,773
Negotiable Certificate of Deposit	$ 3,561
Municipal/Public Bonds	$ 23,767
Repurchase Agreements	$ 3,382
Counterparty's Trust Department or Agent	
U.S. Treasuries	$ 4,822
U.S. Agencies	$ 20,042
Corporate Debt	$ 57,162
Municipal/Public Bonds	$ 4,428
Bond Mutual Funds	$ 3,747

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 5 percent of the Corporation's investments are in the Nataxis (CDC) Guaranteed Investment Contracts (GICs), and Trinity investments GICs and Ginnie Mae (GNMA) investments. These investments are 8.7 percent, 8 percent, and 11.8 percent, respectively, of the Corporation's total investments at yearend.

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 Securities. All investments are within policy limits.

The University of Utah held more than 5 percent in the Federal Home Loan Bank, the Federal Farm Credit Bank, and the Wells Fargo Cash Investment Select Management Fund. These investments represent 28.5 percent, 6.1 percent, and 10.2 percent, respectively; of the University's total investments.

Utah State University held more than 5 percent of total investments in securities of the Federal Farm Credit Bank, Federal Home Loan Bank, and the Federal Home Loan Mortgage Corporation. These investments represent 13.95 percent, 11.8 percent, and 11.57 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.

C. **Securities Lending**

The Utah Retirement Systems (URS) (pension trust and defined contribution plans) and the Public Employees Health Program (PEHP) (major discrete 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 102 percent of the market value of the domestic securities on loan (respectively for URS and PEHP) and 106 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 URS, nor PEHP had any credit risk exposure to borrowers because the collateral exceeded the amount borrowed. The securities on loan at yearend for the entities were $1.94 billion and $24.086 million, respectively, and the collateral received for those securities on loan was $2.005 billion and $24.611 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 trust and defined contribution plans) 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. The fair value of all derivative financial instruments is reported in the Statements of Fiduciary Net Position–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, 2013, URS had five types of derivative financial instruments: futures, currency forwards, options, swaps, and Synthetic Guaranteed Investment Contracts (SGIC).

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 Position. At December 31, 2013, and December 31, 2012, URS' investments had the following notional futures balances as shown in the table below.

Utah Retirement Systems
(pension trust and defined contribution plans)
Futures — Notional Market Value
At December 31
(Expressed in Thousands)

	Defined Benefit Plans		Defined Contribution Plans	
	2013	**2012**	**2013**	**2012**
Cash and Cash Equivalent				
Long	$ 202,857	$ —	$ —	$ —
Short	(200,839)	—	(96)	—
Equity				
Long	27,778	664,243	—	24,189
Short	(85,035)	—	—	—
Fixed Income				
Long	273,121	299,658	—	23,449
Short	(155,524)	(511,298)	(2,122)	(22,234)
Total Futures	$ 62,358	$ 452,603	$ (2,218)	$ 25,404

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, 2013, and December 31, 2012, URS investments had the following notional futures balances as shown in the table below.

Utah Retirement Systems
(pension trust and defined contribution plans)
Options — Notional Market Value
At December 31
(Expressed in Thousands)

	Defined Benefit Plans		Defined Contribution Plans	
	2013	**2012**	**2013**	**2012**
Cash and Cash Equivalent				
Call	$ (87)	$ —	$ (7)	$ 95
Put	(276)	—	6	50
Equity				
Call	—	—	—	—
Put	(78)	—	—	—
Fixed Income				
Call	—	13	1	1
Put	234	315	10	2
Swaptions				
Call	1,062	(2,514)	13	39
Put	4,112	77	29	120
Total Options	$ 4,967	$ (2,109)	$ 52	$ 307

Currency forwards represent forward foreign exchange contracts that are entered into in order to hedge the exposure to changes in foreign currency exchange rates 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, 2013, and December 31, 2012, URS investments included the following currency forwards balances (expressed in thousands):

Currency Forwards	**2013 Fair Value**	**2012 Fair Value**
Forwards Subject to Foreign Currency Risk (pending foreign exchange sales):		
Defined Benefit Plans	$ (11,049)	$ (5,054)
Defined Contribution Plans	(776)	(442)
Total Currency Forwards	$ (11,825)	$ (5,496)

URS has entered into various credit default and interest rate swap agreements in an attempt to manage their exposure to inflation, credit and interest rate risk. Interest rate risk represents the exposure to fair value losses arising from the future changes in prevailing market interest rates. Credit risk is an investor's risk of loss arising from a borrower who does not make payments as promised. 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. All swap instruments contain collateral clauses. As of December 31, 2013, Credit Suisse International swaps had collateral held for $500 thousand. Deutsche Bank securities swaps had collateral held for $1.6 million, and Goldman Sachs Bank had collateral held for $2.42 million. Gains and losses on swaps are determined based on market values and are recorded in the Statement of Changes in Fiduciary Net Position. Swap market values are determined by an independent third party. At December 31, 2013, and December 31, 2012, URS investments had the swap market value balances as shown in the following table:

Utah Retirement Systems
(pension trust and defined contribution plans)
Interest Rate Swaps
At December 31, 2013
(Expressed in Thousands)

	Outstanding Notional Amount*	**URS Rate**	**Counterparty Rate**	**Maturity Date**	**2013 Fair Value**	**2012 Fair Value**
Real Estate Portfolio Interest Rate Swaps:****	$ 573,602	4.31 % – 5.46 %	One Month LIBOR**	2014 – 2021	$ (56,839)	$ (89,265)
Fixed Income Portfolio Interest Rate Swaps:	$ 708,839	0.38 % – 4.56 %	Three Month LIBOR**	2014 – 2043	$ 213	$ (230)
	258,800	Three Month LIBOR**	0.65 % – 4.56 %	2016 – 2043	690	(75)
	92,100	Six Month EURIBOR***	1.67 % – 1.91 % (EUR)	2016 – 2043	52	140
	7,720	BBR	3.55 %	2015	(10)	—
	3,500	NA	5.00 %	2017 – 2018	(2)	(4)
Total Fixed Income Interest Rate Swaps	$1,070,959				$ 943	$ (169)

* Base used to calculate interest
** London Interbank Offered Rate (LIBOR)
*** Euro Interbank Offered Rate (EURIBOR)
**** The $573.602 million includes $75.14 million of Real Estate Portfolio Swaps that expired in 2013

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, 2013, if all counterparties fail to perform as contracted is $26.435 million. The maximum exposure is reduced by $89.092 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, 2013, the counterparties' credit ratings for currency forwards, options, and swaps are subject to credit risk as shown in the table below.

Utah Retirement Systems
(pension trust and defined contribution plans)
Credit Risk Derivatives at Fair Value
At December 31, 2013
(Expressed in Thousands)

Quality Rating	Forwards	Options	Swaps	Total
AA–	$ 1,067	$ —	$ (2,355)	$ (1,288)
A+	593	—	716	1,309
A	(13,420)	4,879	—	(8,541)
A–	(65)	—	(54,257)	(54,322)
N/A	—	140	—	140
Total	$ (11,825)	$ 5,019	$ (55,896)	$ (62,702)

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 A+ and therefore credit loss is remote. The terms of the SGICs require all plan participants to initiate transactions within 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, 2013, is $882.715 million and the market value is $900.533 million. Credit ratings for the wrap contracts associated with the Synthetic Guaranteed Investment Contracts are also noted below.

Utah Retirement Systems
(pension trust and defined contribution plans)
Synthetic Guaranteed Investment Contracts Underlying Investments
At December 31, 2013
(Expressed in Thousands)

	1-5 Yr. Government/Credit		Intermediate Government/Credit		Met Life Separate Account		Total Underlying Investments	
	Fair Value	Market Value	Fair Value	Market Value	Fair Value	Market Value	Fair Value	Market Value
Asset Backed Securities	$ 43,099	$ 43,441	$ 17,942	$ 18,552	$ 18,390	$ 18,923	$ 79,431	$ 80,916
Agencies	16,863	16,997	8,847	9,148	10,393	10,694	36,103	36,839
Corporates	123,476	124,455	87,269	90,236	69,208	71,217	279,953	285,908
Mortgage Backed Securities	102,376	66,951	43,154	44,621	46,652	48,007	192,182	159,579
Treasuries	46,566	85,544	46,899	48,494	41,300	42,499	134,765	176,537
Commercial Mortgage Backed Securities	86,669	87,356	38,249	39,550	19,994	20,574	144,912	147,480
Cash	8,945	9,016	4,091	4,230	2,333	2,401	15,369	15,647
Total	$ 427,994	$ 433,760	$ 246,451	$ 254,831	$ 208,270	$ 214,315	$ 882,715	$ 902,906

Utah Retirement Systems
(pension trust and defined contribution plans)
Wrap Contracts
At December 31, 2013
(Expressed in Thousands)

	Fair Value	Market Value	Rate	Duration	Quality Ratings
Issued Wrap Contracts	$ 882,715	$ 900,533	1.56 % – 2.88 %	1.58 – 3.43	A+ – AA-
Repurchase	11,779	11,779			
Total	$ 894,494	$ 912,312			

Student Assistance Program

The following are disclosures for derivative financial instruments held by Student Assistance Program (major enterprise fund).

Objective — In order to protect against the potential of rising interest rates on its variable rate debt, the Student Assistance Program Board entered into an interest rate exchange (swap) agreement relating to the Board's student loan revenue bonds, Series 2010 EE ("Series 2010 Bonds") on December 21, 2010. The purpose of the swap is to create a variable rate cost of funds for the Series 2010 Bonds that will be lower than the variable rate cost achievable in the cash bond market. The Board accounts for the swap agreement as a fair value hedging derivative instrument and recognizes changes in fair values on the statement of net position as an asset or liability with a related deferred inflow or outflow of resources respectively. The terms of the swap agreement include:

Trade Date:	December 21, 2010
Effective Date	December 30, 2010
Termination Date	November 1, 2030
Initial Notional Amount	$364,150,000
Board Pays Floating	3 Month LIBOR + 1.64905 %
Counterparty Pays Fixed	Stepped fixed rates ranging from 4.66 % to 5.00 %
Payment Dates	The 1st day of May and November

Changes in the fair value of the swap agreement and the ending fair value of the swap agreement are summarized below:

Student Assistance Program

Change in Fair Value
For Fiscal Years Ending June 30
(Expressed in Thousands)

Derivative	Fair Value at June 30, 2014	Fair Value at June 30, 2013	Change in Fair Value
Interest Rate Exchange	$ 18,308	$ 18,625	$ (317)

Swaps are not normally valued through exchange-type markets with easily accessible quotation systems and procedures. The fair market value was calculated using information obtained from generally recognized sources with respect to quotations, reporting of specific transactions and market conditions and based on accepted industry standards and methodologies.

Credit Risk — The risk of a change in the credit quality or credit rating of the Board and/or its counterparty. The counterparty's long-term ratings are "Aa3", "AA–" and "AA/AA–" by Moody's Investors Service, Standard & Poor's and Fitch Ratings, respectively.

The Board is exposed to credit risk on hedging derivative instruments that are in asset positions. To minimize its exposure to loss related to credit risk, it is the Board's policy to require counterparty collateral posting provisions in its non-exchange-traded hedging derivative instruments. These terms require full collateralization of the fair value of hedging derivative instruments in asset positions (net of the effect of applicable netting arrangements) should the counterparties' short-term and long-term credit ratings fall below "A-1" and "A," respectively, as issued by Standard & Poor's or below "Prime-1" and "A2," respectively, as issued by Moody's Investors Service. Collateral posted is to be in the form of cash, U.S. Treasury securities or agency securities held by a third-party custodian. The Board has never failed to access collateral when required.

It is the Board's policy to enter into netting arrangements whenever it has entered into more than one derivative instrument transaction with a counterparty. Under the terms of these arrangements, should one party become insolvent or otherwise default on its obligations, close-out netting provisions permit the non-defaulting party to accelerate and terminate all outstanding transactions and net the transactions' fair values so that a single sum will be owed by, or owed to, the non-defaulting party.

Interest Rate Risk — The risk that the debt service costs associated with variable rate debt increases and negatively affects coverage ratios and cash flow margins. The Board is exposed to interest rate risk; as the 3 month LIBOR rate increases, the net payment on the swap agreement increases.

Basis Risk — The risk that arises when variable rates or prices of a swap agreement and a hedged item are based on different interest rate indexes. Because the swap agreement requires the Board to pay a variable rate to the counterparty and is receiving a fixed rate payment in return, basis risk is not applicable.

Termination Risk — The risk that the swap must be terminated prior to its stated final cash flow date. Purposes for termination include the deterioration of the Board's own credit, and the inability of the Board to obtain a replacement transaction with substantially similar terms. In such a circumstance, the Board would owe, or be owed, a termination payment. No termination events related to the swap agreement have occurred as of June 30, 2014.

Rollover Risk — The risk that the maturity of the swap contract is not coterminous with the maturity of the related bonds. The swap agreement and the underlying bonds have a final maturity date of November 1, 2030.

Utah Housing Corporation

The following are disclosures for derivative financial instruments held by Utah Housing Corporation (major discrete component unit).

Objective — In order to protect against the potential of rising interest rates on its variable rate debt, the Corporation has entered into 70 separate pay-fixed, receive-variable interest rate swaps as of June 30, 2014. 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, 2014, 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 category.

Utah Housing Corporation
Interest Rate Swap Agreements
At June 30, 2014
(Expressed in Thousands)

Outstanding Notional Amount	Effective Dates	Fixed Rate Paid by the Corporation	Variable Rate Received from Counterparty	Fair Values	Swap Termination Dates
$ 289,345	2008	3.94 % – 5.61 %	SIFMA* plus 0.27 %	$ (30,468)	2022 – 2029
9,235	2008	5.06 % – 7.47 %	LIBOR** plus 0.15 %	(851)	2016 – 2020
8,530	2008	5.31 % – 5.55 %	LIBOR** plus 0.01 %	(775)	2016
218,165	2012	3.48 % – 4.59 %	LIBOR**	(25,713)	2021 – 2030
65,965	2013	4.01 % – 4.35 %	LIBOR**	(7,979)	2026 – 2032
$ 591,240				$ (65,786)	

* 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. The Corporation has recorded the fair market value of its derivative investments on the financial statements and has evaluated and measured their effectiveness. All of the Corporation's derivative instruments were deemed to be effective, and the Corporation has deferred the changes in fair value for these derivatives and has reported them as deferred outflow and deferred inflow of resources. The derivative instrument swap liability in the amount of $65.786 million as of June 30, 2014, compared to $76.733 million in the prior year, resulting in an overall change in fair value of $10.947 million.

Credit Risk —The Corporation's swap contracts do not require it to post collateral at any time. The Corporation believes that the high credit rating of the counter parties will mitigate most credit risk associated with the derivatives' fair value in the event that the derivative instruments have a positive fair value

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, 2014, the weighted average interest rate on Corporation's variable-rate hedged debt is 0.53 percent, while the SIFMA swap index is 0.06 percent and the one month LIBOR is 0.15 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 Cross-over Risk.

Cross-over Risk — Thirty-one 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 counterparty 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, 2014, the Corporation's swap termination dates ranged from 0 to 20 years prior to the maturity dates of the associated debt.

Utah Housing Corporation
Forward Sales Contract Derivatives and
Credit Risk at Fair Value for GNMA securities
At June 30, 2014
(Expressed in Thousands)

	Par	Exposure Percentage	Original Premium	Yearend Premium	Fair Value
	$ 20,000	26	$ 20,800	$ 20,941	$ (141)
	16,000	20	16,600	16,685	(85)
	6,000	8	6,375	6,414	(39)
	23,500	30	24,415	24,634	(219)
	12,500	16	13,283	13,317	(34)
Total	$ 78,000	100	$ 81,473	$ 81,991	$ (518)

Utah Housing Corporation
Forward Sales Contract Derivatives and
Credit Risk at Fair Value for FNMA securities
At June 30, 2014
(Expressed in Thousands)

Par	Exposure Percentage	Original Premium	Yearend Premium	Fair Value
$ 20,000	100	$ 20,892	$ 21,032	$ (140)

Forward Sales Contracts — Forward sales securities commitments and private sales commitments are utilized to hedge changes in fair value of mortgage loan inventory and commitments to originate mortgage loans. At June 30, 2014, the Corporation had executed 24 forward sales transactions with a $78 million notional amount and a ($518) thousand fair market value for GNMA securities, and 10 forward sales transactions with a $20 million notional amount and ($140) thousand fair market value for FNMA securities. The forward sales settled on September 18, 2014.

Credit Risk — Several of the Corporation's forward agreements require it to post collateral in the event that the fair market value of the contract has decreased. No collateral was required to be posted at June 30, 2014.

NOTE 4. INVESTMENT POOL

The Utah State Treasurer's Office operates the Utah Public Treasurers' Investment Fund (PTIF) investment fund. 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 State 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 monthly on the ratio of the participant's share to the total funds in the PTIF based on the participant's average daily balance. This method differs from the fair value method used to value investments in these financial statements because the amortized cost method is not designed to distribute to participants all unrealized gains and losses in the fair values of the pool's investments. The total difference between the fair values of the investments in the pool and the values distributed to the pool participants using the amortized cost method described above is reported in the net position section of the following table as unrealized gains/losses. The PTIF may maintain an interest reserve to stabilize the monthly apportionment of interest. Any balance maintained in the interest reserve is reflected in the fair value valuation factor discussed below. 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, 2014, are as follows:

Utah Public Treasurers' Investment Fund
Statement of Net Position
June 30, 2014
(*Expressed in Thousands*)

Assets	
Cash and Cash Equivalents	$ 1,005,713
Investments	10,290,042
Total Assets	11,295,755
Liabilities	
Accounts Payable	236,424
Net Position	
External Participant Account Balances	6,933,137
Internal Participant Account Balances:	
Primary Government	3,415,301
Component Units	694,810
Unrealized Gains/Losses	16,083
Total Net Position	$ 11,059,331
Participant Account Balance Net Position Valuation Factor	1.0055062

Utah Public Treasurers' Investment Fund
Statement of Changes in Net Position
For the Fiscal Year Ended June 30, 2014
(*Expressed in Thousands*)

Additions	
Pool Participant Deposits	$ 11,555,743
Investment Income:	
Investment Earnings	53,291
Fair Value Increases (Decreases)	10,553
Total Investment Income	63,844
Less Administrative Expenses	(468)
Net Investment Income	63,376
Total Additions	11,619,119
Deductions	
Pool Participant Withdrawals	10,601,676
Earnings Distributions	52,823
Total Deductions	10,654,499
Net Increase/(Decrease) From Operations	964,620
Net Position	
Beginning of Year	10,094,711
Net Position – End of Year	$ 11,059,331

Utah Public Treasurers' Investment Fund
Portfolio Statistics
At June 30, 2014

	Range of Yields	Weighted Average Maturity
Money Market Mutual Funds	0.05 % – 0.35 %	1.00 days
Certificates of Deposit – Negotiable	0.36 % – 0.62 %	44.15 days
Certificates of Deposit – Nonnegotiable	0.25 % – 0.45 %	61.84 days
Corporate Bonds and Notes	0.12 % – 1.25 %	75.36 days
Commercial Paper	0.12 % – 0.32 %	24.63 days

	Weighted Average Yield	Average Adjusted Maturity
Total Investment Fund	0.48 %	65.77 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, 2014, were $15.52 million. Of those, $14.5 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, 2014, are presented below.

Utah Public Treasurers' Investment Fund
At June 30, 2014
(Expressed in Thousands)

		Investment Maturities (in years)	
Investment Type	**Fair Value**	**Less Than 1**	**1–5**
Debt Securities			
Corporate Bonds and Notes	$ 9,253,017	$ 9,086,589	$ 166,428
Negotiable Certificates of Deposit	460,830	460,830	—
Money Market Mutual Funds	575,000	575,000	—
Commercial Paper	947,139	947,139	—
	$ 11,235,986	$ 11,069,558	$ 166,428

The majority of the PTIF's corporate debt securities are variable-rate securities, most of which reset every three months to the market interest rate. Because these securities frequently re-price 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, 2014, 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.

Utah Public Treasurers' Investment Fund
Rated Debt Investments
At June 30, 2014
(Expressed in Thousands)

Debt Investments	Fair Value	Quality Ratings AAA	AA	A	BBB
Corporate Bonds and Notes	$ 9,253,017	$ 25,019	$ 1,336,144	$ 6,056,397	$ 1,835,457
Negotiable Certificates of Deposit	$ 460,830	$ —	$ 116,063	$ 344,767	$ —
Money Market Mutual Funds.....	$ 575,000	$ —	$ —	$ —	$ —
Commercial Paper.....	$ 947,139	$ —	$ —	$ —	$ —

Continues Below

Debt Investments	Quality Ratings A1 *	A2 *	Not Rated
Corporate Bonds and Notes	$ —	$ —	$ —
Negotiable Certificates of Deposit	$ —	$ —	$ —
Money Market Mutual Funds.....	$ —	$ —	$ 575,000
Commercial Paper.....	$ 571,431	$ 375,708	$ —

***** A1 and A2 are Commercial Paper ratings

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 State Money Management Council. Rule 17 of the State 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 State 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, 2014, 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, 2014, consisted of the following (in thousands):

	Accounts Receivable					Notes/
	Federal	Customer	Other	Interest	Taxes	Mortgages
Governmental Activities:						
General Fund	$ 193,622	$ 240,982	$ 19,947	$ 56	$ 253,741	$ 2,030
Education Fund	116,942	—	—	—	839,187	8,942
Transportation Fund	65,159	6,369	535	—	42,400	158
Transportation Investment Fund	—	15,000	—	—	31,601	—
Trust Lands	—	—	3,650	988	—	6,650
Nonmajor Funds	1,463	13,944	—	6	—	—
Internal Service Funds	—	3,112	1,586	—	—	1,000
Adjustments:						
Fiduciary Funds	—	—	130	—	—	—
Total Receivables	377,186	279,407	25,848	1,050	1,166,929	18,780
Less Allowance for Uncollectibles:						
General Fund	—	(62,706)	—	—	(15,384)	(1,260)
Education Fund	—	—	—	—	(178,598)	—
Transportation Fund	—	—	(200)	—	(797)	—
Transportation Investment Fund	—	—	—	—	(2,280)	—
Receivables, net	$ 377,186	$ 216,701	$ 25,648	$ 1,050	$ 969,870	$ 17,520
Current Receivables	$ 377,186	$ 179,964	$ 25,648	$ 1,050	$ 844,238	$ 3,456
Noncurrent Receivables	—	36,737	—	—	125,632	14,064
Total Receivables, net	$ 377,186	$ 216,701	$ 25,648	$ 1,050	$ 969,870	$ 17,520
Business-type Activities:						
Student Assistance Programs	$ 3,715	$ 1,104	$ 1,605	$ 18,579	$ —	$ 1,446,312
Unemployment Compensation	258	164,510	—	—	—	—
Water Loan Programs	169	136	—	10,384	2,828	688,226
Community Impact Loan Fund	—	—	—	4,641	—	461,502
Nonmajor Funds	—	14,785	—	2,576	—	148,895
Total Receivables	4,142	180,535	1,605	36,180	2,828	2,744,935
Less Allowance for Uncollectibles:						
Student Assistance Programs	—	—	—	—	—	(4,780)
Unemployment Compensation	—	(47,923)	—	—	—	—
Receivables, net	$ 4,142	$ 132,612	$ 1,605	$ 36,180	$ 2,828	$ 2,740,155

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 Position. 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 Position.

Aggregated receivables for discrete component units at June 30, 2014, were $1.512 billion for major component units and $96.786 million for nonmajor component units, net of an allowance for doubtful accounts of $242.019 million and $14.638 million, respectively.

NOTE 6. ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

Accounts payable and accrued liabilities as of June 30, 2014, consisted of the following (in thousands):

	Salaries/ Benefits	Service Providers	Vendors/ Other	Government	Tax Refunds/ Credits	Interest	Total
Governmental Activities:							
General Fund	$ 73,297	$ 184,355	$ 52,560	$ 85,303	$ 7,539	$ —	$ 403,054
Education Fund	3,650	1,306	28,919	105,272	40,245	—	179,392
Transportation Fund	7,833	—	77,347	33,811	834	—	119,825
Transportation Investment Fund	—	—	1,014	—	—	—	1,014
Nonmajor Funds	293	—	47,092	65	—	71,090	118,540
Internal Service Funds	7,210	23	24,586	—	—	1	31,820
Adjustments:							
Fiduciary Funds	—	—	—	5,285	—	—	5,285
Other	—	—	—	—	—	1,161	1,161
Total Governmental Activities	$ 92,283	$ 185,684	$ 231,518	$ 229,736	$ 48,618	$ 72,252	$ 860,091
Business-type Activities:							
Student Assistance Programs	$ 1,398	$ —	$ 5,514	$ 7,397	$ —	$ 3,258	$ 17,567
Unemployment Compensation	—	2,140	—	202	—	—	2,342
Water Loan Programs	—	—	844	—	—	—	844
Nonmajor Funds	2,647	16	9,251	4	—	482	12,400
Total Business-type Activities	$ 4,045	$ 2,156	$ 15,609	$ 7,603	$ 0	$ 3,740	$ 33,153

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 or credits issued; 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 Position. 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 Position.

(Notes continue on next page.)

NOTE 7. INTERFUND BALANCES AND LOANS

Interfund Balances

Interfund balances at June 30, 2014, consisted of the following (in thousands):

Due to General Fund from:	
Education Fund	$ 259
Transportation Fund	1,059
Trust Lands Fund	10
Nonmajor Governmental Funds	3,244
Unemployment Compensation Fund	12,079
Water Loan Programs	11
Nonmajor Enterprise Funds	15,770
Internal Service Funds	922
Fiduciary Funds	57
Total due to General Fund from other funds	$ 33,411
Due to Education Fund from:	
General Fund	$ 78
Unemployment Compensation Fund	407
Internal Service Funds	41
Total due to Education Fund from other funds	$ 526
Due to Transportation Fund from:	
General Fund	$ 337
Nonmajor Governmental Funds	749
Nonmajor Enterprise Funds	2
Internal Service Funds	72
Total due to Transportation Fund from other funds	$ 1,160
Due to Trust Lands Fund from Nonmajor Enterprise Funds	$ 6,424
Total due to Trust Lands Fund from other funds	$ 6,424
Due to Nonmajor Governmental Funds from:	
General Fund	$ 882
Transportation Fund	672
Nonmajor Enterprise Funds	1
Internal Service Funds	135
Fiduciary Funds	60
Total due to Nonmajor Governmental Funds from other funds	$ 1,750
Due to Water Loan Programs from:	
General Fund	$ 116
Trust Lands Fund	9
Nonmajor Governmental Funds	11,826
Total due to Water Loan Programs from other funds	$ 11,951
Due to Nonmajor Enterprise Funds from:	
General Fund	$ 1,021
Education Fund	38
Transportation Fund	147
Nonmajor Governmental Funds	7,326
Total due to Nonmajor Enterprise Funds from other funds	$ 8,532
Due to Internal Service Funds from:	
General Fund	$ 25,081
Education Fund	194
Transportation Fund	5,427
Nonmajor Governmental Funds	289
Nonmajor Enterprise Funds	531
Internal Service Funds	35
Fiduciary Funds	13
Total due to Internal Service Funds from other funds	$ 31,570
Due to Fiduciary Funds from:	
General Fund	$ 3,237
Education Fund	127
Transportation Fund	322
Trust Lands Fund	4
Nonmajor Governmental Funds	1,595
Fiduciary Funds	2,033
Total due to Fiduciary Funds from other funds	$ 7,318
Total Due to/Due froms	$ 102,642

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, 2014, interfund loans receivable/payable balances consist of $61.195 million revolving loans payable to the General Fund from Internal Service Funds. The balance payable to the General Fund from Internal Service Funds of $61.195 million includes $38.832 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, 2014, was as follows (in thousands):

	Beginning Balance	Additions	Deletions	Ending Balance
Governmental Activities:				
Capital Assets Not Depreciated/Amortized:				
Land and Related Assets	$ 1,696,373	$ 47,423	$ (1,718)	$ 1,742,078
Infrastructure	13,014,337	378,808	(217)	13,392,928
Construction in Progress	567,262	436,050	(454,304)	549,008
Total Capital Assets Not Depreciated/Amortized	15,277,972	862,281	(456,239)	15,684,014
Capital Assets Depreciated/Amortized:				
Buildings and Improvements	1,847,419	12,094	(183)	1,859,330
Infrastructure	66,197	1,057	—	67,254
Machinery and Equipment	517,042	40,325	(19,557)	537,810
Intangible Assets–Software	206,893	39,630	(18,081)	228,442
Total Capital Assets Depreciated/Amortized	2,637,551	93,106	(37,821)	2,692,836
Less Accumulated Depreciation/Amortization for:				
Buildings and Improvements	(680,426)	(51,584)	133	(731,877)
Infrastructure	(24,625)	(2,398)	—	(27,023)
Machinery and Equipment	(348,573)	(30,611)	16,433	(362,751)
Intangible Assets–Software	(107,427)	(22,463)	18,070	(111,820)
Total Accumulated Depreciation/Amortization	(1,161,051)	(107,056)	34,636	(1,233,471)
Total Capital Assets Depreciated/Amortized, Net	1,476,500	(13,950)	(3,185)	1,459,365
Capital Assets, Net	$16,754,472	$ 848,331	$ (459,424)	$17,143,379
Business-type Activities:				
Capital Assets Not Depreciated/Amortized:				
Land and Related Assets	$ 22,687	$ —	$ —	$ 22,687
Capital Assets Depreciated/Amortized:				
Buildings and Improvements	92,406	44	—	92,450
Infrastructure	304	—	—	304
Machinery and Equipment	16,779	1,122	(353)	17,548
Intangible Assets–Software	1,571	—	—	1,571
Total Capital Assets Depreciated/Amortized	111,060	1,166	(353)	111,873
Less Accumulated Depreciation/Amortization for:				
Buildings and Improvements	(23,050)	(3,122)	—	(26,172)
Infrastructure	(99)	(6)	—	(105)
Machinery and Equipment	(12,676)	(910)	54	(13,532)
Intangible Assets–Software	(698)	(289)	—	(987)
Total Accumulated Depreciation/Amortization	(36,523)	(4,327)	54	(40,796)
Total Capital Assets Depreciated/Amortized, Net	74,537	(3,161)	(299)	71,077
Capital Assets, Net	$ 97,224	$ (3,161)	$ (299)	$ 93,764

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 2014, $77.897 million of buildings were completed for colleges and universities. 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	$ 17,220
Human Services and Juvenile Justice Services	7,889
Corrections	5,703
Public Safety	12,519
Courts	5,936
Health and Environmental Quality	5,626
Employment and Family Services	9,988
Natural Resources	9,563
Heritage and Arts	779
Business, Labor, and Agriculture	1,022
Public Education	1,384
Transportation	10,039
Depreciation on capital assets of the State's internal service funds is charged to the various functions based on their usage of services provided	19,388
Total Depreciation Expense	$ 107,056

Discrete Component Units

The following table summarizes net capital assets reported by the discrete 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	$ —	$ 37,733	$ 37,757	$ 131,519	$ 208,481
Art and Special Collections	—	—	64,325	23,168	38,381	125,874
Construction in Progress	—	—	208,298	22,120	10,608	241,026
Total Capital Assets Not Depreciated/ Amortized	1,472	0	310,356	83,045	180,508	575,381
Capital Assets Depreciated/Amortized:						
Building and Improvements	5,338	—	2,661,507	863,994	1,676,381	5,207,220
Infrastructure	—	—	310,223	—	72,851	383,074
Machinery and Equipment	2,054	1,664	1,085,415	244,043	178,591	1,511,767
Total Capital Assets Depreciated/Amortized	7,392	1,664	4,057,145	1,108,037	1,927,823	7,102,061
Less Total Accumulated Depreciation/ Amortization	(2,833)	(1,318)	(1,954,772)	(509,611)	(723,973)	(3,192,507)
Total Capital Assets Depreciated/ Amortized, Net	4,559	346	2,102,373	598,426	1,203,850	3,909,554
Discrete Component Units – Capital Assets, Net	$ 6,031	$ 346	$ 2,412,729	$ 681,471	$ 1,384,358	$ 4,484,935

(Notes continue on next page)

NOTE 9. LEASE COMMITMENTS

The State leases office buildings along with 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 $1.419 million in principal and $992 thousand in interest for fiscal year 2014. As of June 30, 2014, the historical cost of the primary government's assets acquired through capital leases was $37.979 million of which $37.21 million was buildings and land and $769 thousand was equipment and other depreciable assets. As of June 30, 2014, the accumulated depreciation of the primary government's assets acquired through capital leases was $13.012 million of which $12.337 million was buildings and $675 thousand was equipment and other depreciable assets. Of the $156.528 million in component unit present value of future minimum lease payments noted below, $102.11 million relates to capital lease arrangements between the primary government and certain colleges and universities (discrete component units).

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 2014 were $27.738 million for the primary government and $28.194 million for component units. For fiscal year 2013, the operating lease expenditures were $24.529 million for the primary government and $26.182 million for component units. Future minimum lease commitments for noncancellable operating leases and capital leases as of June 30, 2014, 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**
2015	$ 19,072	$ 30,006	$ 49,078	$ 2,436	$ 18,170	$ 20,606
2016	16,088	22,564	38,652	2,469	17,672	20,141
2017	12,723	16,965	29,688	2,503	16,716	19,219
2018	9,588	13,163	22,751	2,538	15,507	18,045
2019	4,488	15,068	19,556	2,490	10,322	12,812
2020–2024	4,738	34,601	39,339	11,293	71,408	82,701
2025–2029	11	14,976	14,987	4,128	60,850	64,978
2030–2034	11	4,552	4,563	—	12,915	12,915
2035–2039	11	1,492	1,503	—	—	—
2040–2044	10	1,452	1,462	—	—	—
2045–2049	10	1,428	1,438	—	—	—
2050–2054	10	—	10	—	—	—
2055–2059	6	—	6	—	—	—
Total Future Minimum Lease Payments	$ 66,766	$ 156,267	$ 223,033	27,857	223,560	251,417
Less Amounts Representing Interest				(6,063)	(67,032)	(73,095)
Present Value of Future Minimum Lease Payments				$ 21,794	$ 156,528	$ 178,322

NOTE 10. LONG-TERM LIABILITIES

A. Changes in Long-term Liabilities

Changes in long-term liabilities for the year ended June 30, 2014, 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	$ 3,225,435	$ 226,175	$ (314,855)	$ 3,136,755	$ 303,040
State Building Ownership Authority Lease Revenue Bonds	198,485	—	(14,895)	183,590	16,796
Net Unamortized Premiums	159,882	24,656	(46,351)	138,187	39,132
Capital Leases (Note 9)	23,213	—	(1,419)	21,794	1,507
Contracts/Notes Payable	9,758	—	(3,775)	5,983	2,358
Compensated Absences (Note 1) *	185,711	86,319	(87,351)	184,679	87,820
Claims *	48,190	15,261	(14,866)	48,585	18,293
Pollution Remediation Obligation **	6,222	—	(895)	5,327	1,042
Net OPEB Obligation (Note 18) *	5,206	1,155	(2,030)	4,331	—
Settlement Obligations ***	25,020	2,471	(20,563)	6,928	6,487
Total Governmental Long-term Liabilities	$ 3,887,122	$ 356,037	$ (507,000)	$ 3,736,159	$ 476,475
Business-type Activities					
Student Assistance Revenue Bonds	$ 1,240,407	$ 208,430	$ (171,000)	$ 1,277,837	$ 150,849
State Building Ownership Authority Lease Revenue Bonds	83,795	—	(4,689)	79,106	4,869
Water Loan Recapitalization Revenue Bonds	56,545	—	(4,745)	51,800	4,860
Net Unamortized Premiums	13,143	476	(4,509)	9,110	3,499
Claims and Uninsured Liabilities	18,694	246,308	(255,719)	9,283	6,932
Total Business-type Long-term Liabilities	$ 1,412,584	$ 455,214	$ (440,662)	$ 1,427,136	$ 171,009
Component Units					
Revenue Bonds	$ 1,920,549	$ 341,925	$ (298,874)	$ 1,963,600	$ 106,034
Net Unamortized Premiums/(Discounts)	9,399	4,514	1,861	15,774	332
Capital Leases/Contracts Payable (Notes 9 and 10)	138,893	32,497	(8,714)	162,676	12,093
Notes Payable	293,996	160,072	(49,689)	404,379	148,333
Claims	126,826	256,956	(258,824)	124,958	58,809
Leave/Termination Benefits (Note 1)	123,938	91,046	(85,523)	129,461	93,466
Capital Assets Held for Others	14,942	—	(403)	14,539	404
Total Component Unit Long-term Liabilities	$ 2,628,543	$ 887,010	$ (700,166)	$ 2,815,387	$ 419,471

* 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. Net OPEB obligation of governmental activities is liquidated in the General 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.

*** The State has various claims, some of which 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, 2014, the State had $63.7 million of authorized, but unissued general obligation State highway bond authorizations remaining.

During fiscal year 2014, the State issued $226.2 million Series 2013 general obligation bonds. The proceeds were used to provide funds for various highway 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, 2014
2004 A Refunding Issue	03/02/04	2010 – 2016	4.00 % – 5.00 %	$ 314,775	$ 204,910
2004 B Highway/Capital Facility Issue	07/01/04	2005 – 2015	4.75 % – 5.00 %	$ 140,635	3,950
2007 Highway/Capital Facility Issue	07/03/07	2008 – 2014	4.00 % – 5.00 %	$ 75,000	11,215
2009 A Highway Issue	03/17/09	2010 – 2019	2.00 % – 5.00 %	$ 394,360	150,005
2009 B Capital Facility Issue	05/19/09	2010 – 2015	4.00 %	$ 104,450	44,100
2009 C Highway/Capital Facility Issue	09/29/09	2011 – 2018	2.00 % – 5.00 %	$ 490,410	353,150
2009 D Highway Issue	09/29/09	2019, 2024	4.15 %, 4.55 %	$ 491,760	491,760
2010 A Highway/Capital Facility Issue	09/30/10	2011 – 2017	1.75 % – 5.00 %	$ 412,990	267,710
2010 B Highway Issue	09/30/10	2019 – 2025	3.19 % – 3.54 %	$ 621,980	621,980
2010 C Refunding Issue	10/21/10	2016 – 2019	4.00 % – 5.00 %	$ 172,055	172,055
2011 A Highway/Capital Facility Issue	07/06/11	2012 – 2026	2.00 % – 5.00 %	$ 609,920	552,395
2012 A Capital Facility/Refunding Issue	10/03/12	2014 – 2017	4.00 % – 5.00 %	$ 37,350	37,350
2013 Highway Issue	07/30/13	2015 – 2029	3.00 % – 5.00 %	$ 226,175	226,175
Total General Obligation Bonds Outstanding					3,136,755
Plus Unamortized Bond Premium					134,547
Total General Obligation Bonds Payable					$ 3,271,302

(*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	**2004A Refunding Bonds**	**2004B Highway/ Capital Facility**	**2007 Highway/ Capital Facility**	**2009A Highway Bonds**	**2009B Capital Facility Bonds**	**2009C Highway/ Capital Bonds**	**2009D Highway Bonds**
2015.....	$ 73,595	$ 3,950	$ 11,215	$ 23,680	$ 21,600	$ 71,545	$ —
2016.....	73,910	—	—	25,265	22,500	74,080	—
2017.....	57,405	—	—	25,265	—	69,165	—
2018.....	—	—	—	25,265	—	67,495	—
2019.....	—	—	—	25,265	—	70,865	—
2020–2024.....	—	—	—	25,265	—	—	403,845
2025–2029.....	—	—	—	—	—	—	87,915
Total.....	$ 204,910	$ 3,950	$ 11,215	$ 150,005	$ 44,100	$ 353,150	$ 491,760

Continues Below

	Principal					
Fiscal Year	**2010A Highway/ Capital Facility**	**2010B Highway Bonds**	**2010C Refunding Bonds**	**2011A Highway/ Capital Bonds**	**2012A Building/ Refunding Bonds**	**2013 Highway Bonds**
2015.....	$ 58,035	$ —	$ —	$ 28,765	$ 130	$ 10,525
2016.....	89,635	—	—	28,765	6,025	11,075
2017.....	81,125	—	28,510	48,765	3,050	11,625
2018.....	38,915	—	28,635	70,855	28,145	12,225
2019.....	—	—	70,435	43,995	—	12,850
2020–2024.....	—	441,135	44,475	211,545	—	74,875
2025–2029.....	—	180,845	—	119,705	—	93,000
Total.....	$ 267,710	$ 621,980	$ 172,055	$ 552,395	$ 37,350	$ 226,175

Continues Below

Fiscal Year	**Total Principal Required**	**Total Interest Required**	**Total Amount Required**
2015.....	$ 303,040	$ 125,517	$ 428,557
2016.....	331,255	109,937	441,192
2017.....	324,910	94,328	419,238
2018.....	271,535	81,402	352,937
2019.....	223,410	70,438	293,848
2020–2024.....	1,201,140	199,484	1,400,624
2025–2029.....	481,465	16,246	497,711
Total.....	$ 3,136,755	$ 697,352	$ 3,834,107

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, 2014, are reported as a long-term liability of the governmental activities, except for $79.669

million and $1.705 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 Position.

Business-type Activities

The Utah State Board of Regents Student Loan Purchase Program's (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 $350.735 million of fixed rate bonds, $287.01 million of bonds bearing interest at an adjustable rate, which is determined weekly by a remarketing agent, $204.161 million of bonds at a rate set at the 3-month LIBOR plus spread and $396.831 million of bonds at a rate set at the 1-month LIBOR plus 0.75 percent. The Programs bonds also include adjustable rate bonds that are set by an auction procedure every 28 days in the amount of $39.1 million.

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 $587.961 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 $74.688 million and $5.022 million, respectively.

The Student Assistance Program's bonds issued under the 2011 Trust Estate are special 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 and to refund outstanding bonds of the board. 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 $287.01 million of outstanding student loan revenue bonds which are payable through 2049. 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 revenue before interest expense were $28.945 million and $2.304 million, respectively.

The Student Assistance Program's notes issued under the 2012 Trust Estate are special limited obligations of the Board secured by the payable solely from the Trust Estate established by the Indenture. The notes were issued to refinance eligible student loans and retire outstanding funding notes of the Board. 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 $396.831 million of outstanding student loan backed notes which are payable through 2032. Principal and interest paid for the current year and total net revenue before interest expense were $75.544 million and $3.853 million, 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 $61.814 million. For the current year principal and interest paid and total repayments from pledged revenues were $6.942 million and $10.59 million, respectively. Of the bonds payable outstanding at June 30, 2014, $52.41 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 Position.

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, 2014, is presented below.

(*Table continues on next page*.)

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	$ 1,549,726	$ 908,897	$ 195,933	$ 221,847
Term of Commitment	Thru 2044	Thru 2043	Thru 2045	Thru 2040
Percent of Revenue Pledged	100.00 %	100.00 %	100.00 %	100.00 %
Current Year Pledged Revenue	$ 86,413	$ 303,371	$ 39,276	$ 17,377
Current Year Principal and Interest Paid	$ 185,125	$ 39,547	$ 8,711	$ 14,151

***** 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 family housing.

(*Notes continue on next page*.)

Revenue Bonds Payable — Primary Government
Governmental Activities
(Expressed in Thousands)

Bond Issue	Date Issued	Maturity Date	Interest Rate	Original Issue	Balance June 30, 2014
SBOA Lease Revenue Bonds:					
Series 1998 C	08/15/98	2000 – 2019	3.80 % – 5.50 %	$ 101,557	$ 36,240
Series 2003	12/30/03	2005 – 2025	2.00 % – 5.00 %	$ 20,820	1,585
Series 2009 D	09/09/09	2014 – 2017	5.00 %	$ 12,125	10,825
Series 2009 E	09/09/09	2018 – 2030	4.62 % – 5.77 %	$ 89,470	89,470
Series 2010	11/30/10	2011 – 2024	2.00 % – 5.00 %	$ 24,555	20,768
Series 2011	10/25/11	2012 – 2031	2.13 % – 4.00 %	$ 5,250	4,310
Series 2012 A	11/20/12	2017 – 2027	1.50 % – 5.00 %	$ 11,755	11,755
Series 2012 B	11/20/12	2013 – 2022	1.50 % – 2.25 %	$ 9,100	8,637
Total Lease Revenue Bonds Outstanding					183,590
Plus Unamortized Bond Premium					3,640
Total Lease Revenue Bonds Payable					$ 187,230

Continues Below

Revenue Bonds Payable — Primary Government
Business-type Activities
(Expressed in Thousands)

Bond Issue	Date Issued	Maturity Date	Interest Rate	Original Issue	Balance June 30, 2014
Student Assistance Programs:					
1993 Trust Estate					
Student Loan Indentures	1999 – 2011	2030 – 2046	Variable and Fixed	$1,337,655	$ 587,961
2011 Trust Estate					
Student Loan Indentures	2011 – 2014	2045 – 2049	Variable	$ 391,950	287,010
2012 Trust Estate					
Student Loan Indentures	2012	2031	Variable	$ 518,700	396,831
Office Facility Bond Fund	2012	2014 – 2024	2.00 % – 5.00 %	$ 7,295	6,035
Total Revenue Bonds Outstanding					1,277,837
Plus Unamortized Bond Premium					6,232
Total Revenue Bonds Payable					$ 1,284,069
SBOA Lease Revenue Bonds:					
Series 1998 C	08/15/98	2000 – 2019	3.80 % – 5.50 %	$ 3,543	$ 1,375
Series 2003	12/30/03	2005 – 2025	2.00 % – 5.00 %	$ 1,905	190
Series 2006 A	01/10/06	2006 – 2027	3.50 % – 5.00 %	$ 8,355	3,830
Series 2007 A	07/10/07	2009 – 2028	4.25 % – 5.00 %	$ 15,380	12,260
Series 2009 A	03/25/09	2011 – 2030	3.00 % – 5.00 %	$ 25,505	21,975
Series 2009 B	09/09/09	2012 – 2019	3.00 % – 5.00 %	$ 8,455	5,645
Series 2009 C	09/09/09	2024, 2029	5.29 %, 5.77 %	$ 16,715	16,715
Series 2010	11/30/10	2011 – 2024	2.00 % – 5.00 %	$ 12,180	10,722
Series 2012 A	11/20/12	2017 – 2027	1.50 % – 5.00 %	$ 3,855	3,855
Series 2012 B	11/20/12	2013 – 2022	1.50 % – 2.25 %	$ 2,600	2,539
Total Lease Revenue Bonds Outstanding					79,106
Plus Unamortized Bond Premium					2,268
Total Lease Revenue Bonds Payable					$ 81,374

Continues Below

Revenue Bonds Payable — Primary Government
Business-type Activities
(Expressed in Thousands)

Bond Issue	Date Issued	Maturity Date	Interest Rate	Original Issue	Balance June 30, 2014
Water Loan Programs:					
Series 2010 A Revolving Loan Recapitalization Revenue Bonds	02/23/10	2011 – 2014	1.15 % – 2.57 %	$ 18,450	$ 4,450
Series 2010 B Revolving Loan Recapitalization Revenue Bonds	02/23/10	2014 – 2017	2.25 % – 5.00 %	$ 16,125	16,125
Series 2010 C Revolving Loan Recapitalization Revenue Bonds	02/23/10	2018 – 2022	4.19 % – 4.79 %	$ 31,225	31,225
Total Recapitalization Revenue Bonds Outstanding					51,800
Plus Unamortized Bond Premium					610
Total Recapitalization Revenue Bonds Payable					$ 52,410
Total Revenue/Lease Revenue/ Recapitalization Revenue Bonds Payable					$ 1,605,083

(*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	**1993 Trust Estate Student Loan Indentures**	**2011 Trust Estate Student Loan Indentures**	**2012 Trust Estate Student Loan Indentures**	**Office Facility Bond Fund**	**1998 C Utah State Building Ownership Authority**	**2003 Utah State Building Ownership Authority**	**2006 A Utah State Building Ownership Authority**	**2007 A Utah State Building Ownership Authority**
2015	$ 52,694	$ 36,162	$ 61,363	$ 630	$ 8,850	$ 875	$ 365	$ 645
2016	55,007	31,431	52,652	655	9,230	900	380	665
2017	50,180	27,355	45,128	670	9,130	—	395	695
2018	45,344	23,809	38,668	685	8,295	—	410	735
2019	41,022	20,740	33,147	700	2,110	—	—	760
2020–2024	154,249	36,559	106,832	2,695	—	—	535	4,390
2025–2029	95,605	12,308	59,041	—	—	—	1,745	4,370
2030–2034	60,103	5,382	—	—	—	—	—	—
2035–2039	32,488	2,353	—	—	—	—	—	—
2040–2044	1,269	1,029	—	—	—	—	—	—
2045–2049	—	89,882	—	—	—	—	—	—
Total	$ 587,961	$ 287,010	$ 396,831	$ 6,035	$ 37,615	$ 1,775	$ 3,830	$ 12,260

Continues Below

	Principal							
Fiscal Year	**2009 A Utah State Building Ownership Authority**	**2009 B Utah State Building Ownership Authority**	**2009 C Utah State Building Ownership Authority**	**2009 D Utah State Building Ownership Authority**	**2009 E Utah State Building Ownership Authority**	**2010 Utah State Building Ownership Authority**	**2011 Utah State Building Ownership Authority**	**2012 A Utah State Building Ownership Authority**
2015	$ 950	$ 1,020	$ —	$ 3,425	$ —	$ 2,880	$ 370	$ —
2016	975	1,075	—	3,605	—	3,030	380	—
2017	1,025	1,125	—	3,795	—	3,175	385	990
2018	1,075	1,185	—	—	4,010	3,330	395	1,005
2019	1,125	1,240	—	—	—	3,510	405	1,445
2020–2024	6,550	—	7,245	—	27,770	15,565	1,810	7,615
2025–2029	8,350	—	9,470	—	45,745	—	390	4,555
2030–2034	1,925	—	—	—	11,945	—	175	—
2035–2039	—	—	—	—	—	—	—	—
2040–2044	—	—	—	—	—	—	—	—
2045–2049	—	—	—	—	—	—	—	—
Total	$ 21,975	$ 5,645	$ 16,715	$ 10,825	$ 89,470	$ 31,490	$ 4,310	$ 15,610

Continues Below

(*Table continues 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	**2012 B Utah State Building Ownership Authority**	**2010 A Revolving Loan Recap Program**	**2010 B Revolving Loan Recap Program**	**2010 C Revolving Loan Recap Program**	**Total Principal Required**	**Interest Required**	**Total Amount Required**
2015	$ 2,285	$ 4,450	$ 410	$ —	$ 177,374	$ 39,923	$ 217,297
2016	2,335	—	5,025	—	167,345	33,665	201,010
2017	2,380	—	5,235	—	151,663	30,278	181,941
2018	1,305	—	5,455	—	135,706	26,635	162,341
2019	985	—	—	5,705	112,894	23,188	136,082
2020–2024	1,886	—	—	25,520	399,221	77,100	476,321
2025–2029	—	—	—	—	241,579	32,627	274,206
2030–2034	—	—	—	—	79,530	4,206	83,736
2035–2039	—	—	—	—	34,841	1,498	36,339
2040–2044	—	—	—	—	2,298	453	2,751
2045–2049	—	—	—	—	89,882	411	90,293
Total	$ 11,176	$ 4,450	$ 16,125	$ 31,225	$ 1,592,333	$ 269,984	$ 1,862,317

Revenue Bonds Payable — Component Units
(Expressed in Thousands)

Bond Issue	**Date Issued**	**Maturity Date**	**Interest Rate**	**Original Issue**	**Balance June 30, 2014**
Utah Housing Corporation Issues	1998 – 2014	2026 – 2044	Variable and 0.15 % – 7.47 %	$ 2,876,326	$ 1,108,703
University of Utah Revenue Bonds	1998 – 2014	2015 – 2043	1.75 % – 6.28 %	$ 765,355	580,319
Utah State University Revenue Bonds	2003 – 2013	2003 – 2045	1.90 % – 5.00 %	$ 132,775	120,768
Nonmajor Component Units Revenue Bonds	2002 – 2012	2014 – 2040	1.63 % – 6.00 %	$ 183,280	153,810
Total Revenue Bonds Outstanding					1,963,600
Plus Unamortized Bond Premium					15,774
Total Revenue Bonds Payable					$ 1,979,374

(*Notes continue on next page*.)

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**
2015	$ 77,165	$ 15,703	$ 5,235	$ 7,931	$ 106,034	$ 80,884	$ 186,918
2016	53,722	19,915	5,583	7,867	87,087	78,552	165,639
2017	60,188	20,784	5,680	6,879	93,531	75,001	168,532
2018	63,129	20,719	5,895	7,156	96,899	71,286	168,185
2019	62,951	34,272	3,765	7,443	108,431	67,141	175,572
2020–2024	275,945	169,545	21,625	37,450	504,565	267,852	772,417
2025–2029	221,482	128,804	24,235	37,667	412,188	162,388	574,576
2030–2034	150,718	54,524	22,705	33,672	261,619	82,485	344,104
2035–2039	93,092	25,745	12,000	6,990	137,827	45,718	183,545
2040–2044	50,311	90,307	11,405	755	152,779	19,062	171,841
2045–2049	—	—	2,640	—	2,640	55	2,695
Total	$ 1,108,703	$ 580,318	$ 120,768	$ 153,810	$ 1,963,600	$ 950,424	$ 2,914,024

D. **Conduit Debt Obligations**

Of the Utah Housing Corporation (major discrete component unit) bonds outstanding, $341.003 million were issued as multi-family purchase bonds. Of those bonds, $341.003 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 and, accordingly, has not reported it in the accompanying financial statements.

In 1985, the State Board of Regents authorized the University of Utah (major discrete 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, 2014, is $1.84 million.

The Utah Charter School Finance Authority (nonmajor discrete 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, 2014, is $268.5 million in tax-exempt and $820 thousand in taxable conduit debt.

E. **Demand Bonds**

- The Student Assistance Programs had $287.01 million of demand bonds outstanding at June 30, 2014, 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.

  Under an irrevocable letter of credit, the trustee or the remarketing agent is entitled to draw an amount sufficient to pay the purchase price of bonds delivered to it. The letter of credit is valid through September 19, 2014, and carries an interest rate of LIBOR plus 1.25 percent.

  In the event bonds cannot be remarketed within 90 days of the "put" date, the Program has a takeout agreement to pay off the bonds over a five year period bearing an adjustable interest rate equal to the LIBOR rate plus 2.15 percent. The takeout agreement expires September 19, 2014. If the take out agreement were to be exercised because the entire issue of $287.01 million of demand bonds was "put" and not resold, the Program would be required to pay $61.533 million a year for five years under the installment loan agreement assuming a 2.68 percent interest rate.

  As of June 30, 2014, 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 rate is indexed to either the average 30-day T-bill or the 30-day Libor, subject to an 18 percent maximum. The taxable maximum rate during the year ended June 30, 2014, ranged from 0 percent to 13.78 percent.

- The Utah Housing Corporation (major discrete component unit) had $584.86 million of bonds outstanding at June 30, 2014, 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) originally totaling $141.365 million and an outstanding commitment of $141.365 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 32.5 to 42.5 basis points of the outstanding amount of the variable rate bonds paid on a quarterly basis. As of June 30, 2014, none of the original commitments were available for replacement of existing liquidity facilities or to issue new variable rate bonds.

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 Position. At June 30, 2014, the total amount outstanding of defeased general obligation bonds was $172.5 million. At June 30, 2014, the total amount outstanding of defeased revenue bonds was $5.25 million.

During fiscal year 2014, the University of Utah (major discrete component unit) issued the Taxable Commercial Paper General Revenue Refunding Notes Series 2013B in the amount of $100 million on July 30, 2013 (See Note 10.H.) and the General Revenue Refunding Bonds Series 2014A-1 and Series 2014A-2 in the amount of $32.785 million issued on April 1, 2014 to partially refund Hospital Revenue and Refunding Bonds Series 2006A; Hospital Revenue Bonds Series 2010 and Series 2011B; Auxiliary and Campus Facilities Revenue Refunding Bonds Series 2010A; Auxiliary and Campus Facilities Revenue Bonds Series 2012A; and to fully refund Hospital Revenue Refunding Bonds Series 2005A; and Auxiliary and Campus Facilities Revenue Refunding Bonds Series 2005A. These refundings had no impact on the retirement period, but did result in a reduction of aggregate debt service payments of $68.373 million and a present value economic gain of approximately $62.004 million.

In prior years, discrete 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 Position. At June 30, 2014, $120.245 million of college and university bonds outstanding are considered defeased.

G. **Contracts Payable**

Component unit capital leases/contracts payable include $6.148 million in life annuity contracts.

H. **Notes Payable**

The notes payable balance consists of notes issued by discrete component units for the purchase of buildings, equipment and to provide a source of capital for the purchase of single family mortgage loans. The notes bear various interest rates and will be repaid over the next 18 years. They are secured by the related assets.

During fiscal year 2014, the University of Utah (major discrete component unit) issued Taxable Commercial Paper General Revenue Refunding Notes Series 2013B in the amount of $100 million on July 30, 2013. Principal on the notes is due no later than 270 days from the date of issuance and is expected to be paid with the proceeds of additional Series 2013B notes until permanent financing is obtained through issuance of long-term bonds. The balance due at June 30, 2014 is $100 million and is all due within the next fiscal year. Proceeds from these notes were used to fully or partially refund various bond issues (See Note 10.F.).

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	**Utah Housing Corporation**	**University of Utah**	**Utah State University**	**Nonmajor Component Units**	**Total Principal Required**	**Interest Required**	**Total Amount Required**
2015	$ 29,350	$ 114,857	$ 2,270	$ 1,856	$ 148,333	$ 8,997	$ 157,330
2016	30,081	12,010	2,201	1,293	45,585	7,803	53,388
2017	30,830	9,693	2,291	2,530	45,344	6,620	51,964
2018	31,598	3,901	2,524	1,395	39,418	5,419	44,837
2019	32,386	2,992	1,965	1,167	38,510	4,318	42,828
2020–2024	39,790	14,081	7,729	7,485	69,085	10,097	79,182
2025–2029	—	11,326	435	3,262	15,023	2,956	17,979
2030–2034	—	—	—	3,081	3,081	427	3,508
Total	$ 194,035	$ 168,860	$ 19,415	$ 22,069	$ 404,379	$ 46,637	$ 451,016

I. Debt Service Requirements for Derivatives

Business-type Activities

As explained in Note 3.D., the Student Assistance Program (major proprietary fund) Board had issued on December 30, 2010, the Series 2010 EE bonds for the purpose of refinancing certain outstanding bonds in the 1988 and 1993 indentures. As part of this issuance, the Board entered into an interest rate exchange (swap) agreement relating to the Board's student loan revenue bonds. The projected net cash flows of the swap agreement are summarized below. The principal, interest, and net swap interest are included in the debt service schedule presented on page 107 for the Student Assistance Program.

Student Assistance Program
Swap Payments and Associated Debt
For Fiscal Years Ending June 30
(Expressed in Thousands)

Fiscal	Counterparty Swap Payment			Interest Payments to	Total
Year	To	From	Net	Bondholders	Payments
2015	$ (7,301)	$ 18,360	$ 11,059	$ (18,360)	$ (7,301)
2016	(5,720)	14,591	8,871	(14,591)	(5,720)
2017	(5,001)	13,061	8,060	(13,061)	(5,001)
2018	(4,232)	11,225	6,993	(11,225)	(4,232)
2019	(3,558)	9,467	5,909	(9,467)	(3,558)
2020–2024.....	(10,232)	27,222	16,990	(27,222)	(10,232)
2025–2029.....	(3,667)	9,755	6,088	(9,755)	(3,667)
2030-2031…..	(189)	502	313	(502)	(189)
Total	$ (39,900)	$ 104,183	$ 64,283	$ (104,183)	$ (39,900)

Discrete Component Units

As explained in Note 3.D., Utah Housing Corporation (major discrete component unit) had entered into 70 separate pay-fixed, receive-variable interest rate swaps as of June 30, 2014. Using rates as of June 30, 2014, 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 presented below for Utah Housing Corporation.

Utah Housing Corporation
Swap Payments and Associated Debt
For Fiscal Years Ending June 30
(Expressed in Thousands)

Fiscal	Variable Rate Bonds		Interest Rate	
Year	Principal	Interest	Swaps, Net	Total
2015.....	$ 36,305	$ 3,105	$ 24,003	$ 63,413
2016	32,960	2,901	23,031	58,892
2017	38,620	2,695	21,641	62,956
2018.....	40,975	2,453	20,013	63,441
2019.....	41,780	2,197	18,337	62,314
2020–2024.....	186,560	7,374	67,200	261,134
2025–2029.....	141,720	2,567	31,242	175,529
2030–2034.....	62,780	432	7,922	71,134
2035–2039.....	3,160	22	130	3,312
Total	$ 584,860	$ 23,746	$ 213,519	$ 822,125

NOTE 11. DEFERRED OUTFLOWS AND INFLOWS OF RESOURCES

Deferred Outflows and Inflows of Resources reported on the Statement of Net Position as of June 30, 2014 consisted of the following:

Deferred Outflows and Inflows of Resources
(Expressed in Thousands)

	Primary Government		
	Governmental Activities	**Business-type Activities**	**Component Units**
Deferred Outflows:			
Deferred Amount on Refundings of Bonded Debt....	$ 17,194	$ 1,031	$ 75,050
Deferred Amount on Federal Default Fee.....	—	1,136	—
Fair Value of Interest Rate Swap Agreements	—	—	7,477
Total Deferred Outflows.....	$ 17,194	$ 2,167	$ 82,527
Deferred Inflows:			
Unavailable Revenue.....	$ 9,312	$ —	$ —
Deferred Amount on Refundings of Bonded Debt....	—	21,410	—
Fair Value of Interest Rate Swap Agreements	—	18,308	9,804
Total Deferred Inflows	$ 9,312	$ 39,718	$ 9,804

Of the $17.194 million deferred outflows of resources, reported in the governmental activities column, $21 thousand represents deferred amount on refundings of debt reported in the Internal Service Funds.

The $9.312 million deferred inflows of resources, reported in the governmental activities column, represents imposed fees received before the period when these resources are permitted to be used.

Deferred outflows and inflows of resources for governmental funds, proprietary funds, and discrete component units are reported in detail in their respective fund statements.

Under the modified accrual basis of accounting, governmental funds reported $555.806 million in unavailable revenue from various taxes of $366.926 million and other sources of $188.88 million.

NOTE 12. GOVERNMENTAL FUND BALANCES, BUDGET STABILIZATION ACCOUNTS, AND NET POSITION 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 imposed by law through constitutional provisions or 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, 2014, follows:

(Summary on next page.)

Governmental Fund Balances
(Expressed in Thousands)

	Restricted Purposes	Committed Purposes	Assigned Purposes
General Fund:			
General Government:			
Legislature	$ —	$ 6,074	$ —
Elected Officials	151	7,724	—
Governor's Office	2,472	22,645	—
Administrative Services	—	9,662	—
Revenue Assessments and Collections	—	9,955	—
Human Services	—	9,378	—
Corrections	—	8,689	—
Public Safety	6,208	35,035	—
Courts	—	8,168	—
Health	141	25,728	—
Environmental Quality	—	9,589	—
Employment and Family Services	16	25,838	—
Natural Resources	16,482	63,274	—
Heritage and Arts	15	3,357	—
Business, Labor, and Agriculture	112	43,716	—
Budget Reserve (Rainy Day) Account	—	141,171	—
Medicaid Budget Stabilization Account	—	17,148	—
Industrial Assistance	—	32,880	—
Postemployment and Other Liabilities	—	—	87,368
Fiscal Year 2015 Appropriations:			
Line Item Appropriations	—	—	110,474
Other Purposes	15,301	27,349	—
Total	$ 40,898	$ 507,380	$ 197,842
Education Fund:			
Minimum School Program	$ 95,390	$ —	$ —
State Office of Education	28,361	—	—
School Building Program	20,254	—	—
School Land Interest	40,679	—	—
Education Budget Reserve Account	290,454	—	—
Postemployment and Other Purposes *	212,148	—	—
Fiscal Year 2015 Appropriations:			
Line Item Appropriations	109,430	—	—
Available for Appropriation	105,543	—	—
Other Purposes	2,876	—	—
Total	$ 905,135	$ 0	$ 0
Transportation Fund:			
Transportation – Construction/Maintenance	$ 78,088	$ 41,773	$ 1,570
Public Safety	17,138	—	—
Corridor Preservation	53,732	—	—
Aeronautical Programs	6,718	—	—
Postemployment and Other Purposes *	30,305	5,461	—
Total	$ 185,981	$ 47,234	$ 1,570
Transportation Investment Fund:			
Transportation Investment Capacity Projects	23,929	577,933	—
Other Purposes	2,616	26,939	—
Total	$ 26,545	$ 604,872	$ 0
Nonmajor Governmental Funds:			
Capital Projects	$ 3,633	$ —	$ 119,258
Debt Service	—	—	7,652
State Endowment Fund	—	159,509	—
Environmental Reclamation	18,671	2,027	—
Rural Development	—	37,510	—
Other Purposes	20,616	14,634	151
Total	$ 42,920	$ 213,680	$ 127,061

***** Resources restricted through constitutional provisions.

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 after any required Medicaid growth savings transfer is made (see Medicaid Budget Sustainability Account discussion below) 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 8 percent and 9 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 $141.171 million and $290.454 million, respectively. For the fiscal year ended June 30, 2014, $9.05 million was transferred into the Rainy Day fund and $21.092 million was transferred into the Education Reserve as a result of a revenue surplus.

In accordance with Section 63J–1–315 of the *Utah Code*, the State maintains the Medicaid Growth Reduction and Budget Stabilization Restricted Account ("Medicaid Budget Stabilization Account"). The Legislature may appropriate money from the account only if Medicaid program expenditures are estimated to be 108 percent or more of Medicaid program expenditures for the previous year. The account is funded in a fiscal year when there are savings in the Medicaid Program and a General Fund revenue surplus. For the fiscal year ended June 30, 2014, $17.148 million was transferred to the Medicaid Budget Stabilization Account. This was the first time money was transferred to the account since the State initiated Medicaid reforms in fiscal year 2011.

C. **Net Position Restricted by Enabling Legislation**

The State's net position 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 Position reports $5.335 billion of restricted net position, of which $17.8 million is restricted by enabling legislation.

NOTE 13. DEFICIT NET POSITION AND FUND BALANCE

Funds reporting a deficit total net position at June 30, 2014, are (in thousands):

Private Purpose Trust Funds:	
Employers' Reinsurance	$ (46,913)
Petroleum Storage Tank	$ (1,970)

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 cleanup 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 position at June 30, 2014, are (in thousands):

Internal Service Funds:	
Technology Services	$ (2,030)
Fleet Operations	$ (38,861)

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 14. 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, 2014, are as follows (in thousands):

(Interfund Transfers on next page.)

	Transferred To					
	Governmental Funds					
Transferred From	**General Fund**	**Education Fund**	**Transportation Fund**	**Transportation Investment Fund**	**Trust Lands**	**Nonmajor Governmental Funds**
General Fund	$ —	$ 8,788	$ 68,534	$ —	$ 33	$ 175,999
Education Fund	447,215	—	—	—	—	97,301
Transportation Fund	43,565	—	—	83,878	—	25,691
Transportation Investment Fund	—	—	16,499	—	—	343,657
Nonmajor Governmental Funds	74,275	—	—	—	—	909
Unemployment Compensation	6,359	—	—	—	—	—
Water Loan Programs	4,434	—	—	—	—	—
Community Impact Loan Fund	1,284	—	—	—	—	—
Nonmajor Enterprise Funds	88,664	—	—	—	2,007	—
Internal Service Funds	180	—	—	—	—	—
Total	$ 665,976	$ 8,788	$ 85,033	$ 83,878	$ 2,040	$ 643,557

Continues Below

	Transferred To			
	Enterprise Funds			
Transferred From	**Community Impact Loan Fund**	**Nonmajor Enterprise Funds**	**Internal Service Funds**	**Total**
General Fund	$ 36,200	$ 2,243	$ 144	$ 291,941
Education Fund	—	—	—	544,516
Transportation Fund	—	—	—	153,134
Transportation Investment Fund	—	20,000	—	380,156
Nonmajor Governmental Funds	—	—	258	75,442
Unemployment Compensation	—	—	—	6,359
Water Loan Programs	—	—	—	4,434
Community Impact Loan Fund	—	—	—	1,284
Nonmajor Enterprise Funds	—	—	—	90,671
Internal Service Funds	—	—	65	245
Total	$ 36,200	$ 22,243	$ 467	$ 1,548,182

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 the Community Impact Loan Fund (major enterprise fund) are primarily mineral lease royalties used to make loans and grants to local governments. 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 2014, the Legislature authorized transfers of $180 thousand from the Internal Service Funds to the General Fund to subsidize general fund revenues. In addition, the Legislature authorized payments of $820.893 million to discrete component units. Payments to discrete component units are reported as expenditures in both the General Fund governmental 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 15. 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 $36.04 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.

- The Utah Housing Corporation (major discrete component unit) is involved in a lawsuit with Lehman Brothers related to the termination and replacement of swap counterparties in December 2008. The Corporation disputes the issue and intends to vigorously defend their position. The amount in dispute is $27.424 million plus accrued interest at June 30, 2014.

B. **Contingencies**

- The State receives a significant amount of funding from the federal government. Funds flowing from the federal government to the State are subject to changes to federal laws and appropriations. Based on the reported financial position of the federal government it is reasonably possible that events will occur in the near term that will significantly affect the flow of federal funds to the State. The State is taking action to identify and address the impact a significant reduction of federal funds will have on the programs and operations of the State including requiring contingency plans from state agencies.

- 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, 2014, will be available in December 2014.

- 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 Utah Fund of Funds (UFOF – legally separate entity) was created by the passage of the Utah Venture Capital Enhancement Act in fiscal year 2003 to mobilize private investments and enhance the venture capital culture and infrastructure within the State. The State's involvement in this program is limited to public oversight of the UFOF primarily in the form of approving the issuance of contingent tax credit certificates, ensuring that the UFOF is achieving its statutory purposes of spurring economic development, and protecting against the redemption of contingent tax credits. The aggregate outstanding tax certificates available to the program were recently reduced from $300 million to not exceed $225 million. The tax certificates are structured so that not more than $20 million of contingent tax credits for each $100 million increment of contingent tax liability may be redeemable in any fiscal year. At December 31, 2013, $90.76 million in loans were outstanding and invested in venture capital and private equity funds. The loans will mature in 2017. Under certain circumstances, the holder of a certificate is entitled to a refundable tax credit against tax liabilities imposed by *Utah Code Annotated*, Section 59–7, "Corporate Franchise and Income taxes," or Section 59–10, "Individual Income Tax Act." To date, the State has not had to place any contingent tax credits into the program and does not anticipate the use of tax credits anytime in the near future.

- 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 $1 billion per occurrence. According to an actuarial study and other known factors, $48.585 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 Guaranteed Bonds. The local school boards do not meet the criteria for inclusion as part of the State's reporting entity.

  In the event a school board is unable to make the scheduled debt service payments on its Guaranteed 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 Guaranteed 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 has not advanced any monies for the payment of debt service on Guaranteed Bonds and does not expect that it will be required to advance monies for any significant period of time.

  Local school boards have $2.754 billion principal amount of Guaranteed Bonds outstanding at June 30, 2014 with the last maturity date being 2035. The State cannot predict the amount of bonds that may be guaranteed in future years, but no limitation is currently imposed by the Guaranty Act.

- The Charter School Credit Enhancement Program (Program) (*Utah Code Annotated*, Sections 53A–20b–201 to 204), effective July 1, 2012, was established to reduce borrowing costs for qualifying charter schools by providing credit enhancement on bonds issued on behalf of those schools. Bonds issued under this Program are not legal obligations of the State, and neither the State nor any political subdivision of the State is obligated in any manner for repayment of the bonds. If a charter school with bonds issued under the Program draws on its debt service reserve fund, state law requires the Governor to request an appropriation from the Legislature to restore the school's debt service reserve fund to its required level or to meet any principal or interest payment deficiency. However, the Legislature is not required to make any such appropriations. A charter school is required to repay the State any appropriations it receives to restore its debt service reserves at the time and in the manner required by the Utah Charter School Finance Authority (Authority) (nonmajor discrete component unit).

  When bonds are issued under the Program, the qualifying school pays up-front and ongoing fees at rates determined by the Authority. These fees are deposited into a restricted reserve account that was funded initially in 2012 with a $3 million appropriation. These monies may be appropriated by the Legislature to replenish any deficiency in the debt service reserve fund of a charter school under the Program.

  The Authority is the conduit issuer of Credit Enhancement Program bonds, and is responsible for developing criteria by which a charter school qualifies to participate in the Program. The Authority is also charged with monitoring the financial condition of qualifying charter schools and certifying, at least annually, the amount required to restore amounts on deposit in the debt service reserve funds of charter schools participating in the Program. The total amount of charter school debt enhanced by the Program is limited by formula. As of June 30, 2014, $74.4 million of debt was issued and outstanding under the Program.

- At June 30, 2014, 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 $1.264 billion.

- 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 $39.427 million from tobacco companies in fiscal year 2014 and expects to receive approximately $37.026 million in fiscal year 2015. 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, 2014, the Industrial Assistance Program of the General Fund had grant commitments of $7.145 million, contingent on participating companies meeting certain performance criteria.

- At June 30, 2014, the Economic Development Tax Increment Financing Incentive program (EDTIF) had outstanding long-term contract commitments for General Fund cash rebates of $92.974 million and Education Fund tax credits of $596.304 million. These cash rebates and tax credits are contingent on participating companies meeting certain economic development performance criteria.

- At June 30, 2014, the Motion Picture Incentive Program had outstanding contract commitments for General Fund cash rebates of $594 thousand and Education Fund tax credits of $16.647 million. These cash rebates and credits are contingent on participating motion picture companies meeting certain within-the-state production criteria.

- At June 30, 2014, the Utah State Board of Education entered into contract commitments with Utah State University (major discrete component unit) of $11.151 million for the Technical Assistance for Excellence in Special Education program related to technical assistance and professional development systems.

- At June 30, 2014, the Utah Department of Transportation had construction and other contract commitments of $610.177 million, of which $269.373 million is for Transportation Fund (major special revenue fund) and $340.804 million is for projects within the Transportation Investment Fund (major capital projects fund) highway projects. These commitments will be funded with future appropriations in the Transportation Fund and through proceeds of general obligation bonds and future appropriations in the Transportation Investment Fund.

- At June 30, 2014, the permanent Trust Lands Fund (permanent fund) had real estate commitments of $160 million, of which $93.72 million have been called and $661 thousand have been released, leaving a remaining commitment of $65.619 million.

- At June 30, 2014, the State's capital projects funds (nonmajor capital projects funds) had construction commitments of $231.438 million. These commitments will be funded with legislative appropriations, intergovernmental revenues, and proceeds of general obligation and lease revenue bonds.

- At June 30, 2014, the enterprise funds had loan commitments of approximately $277.448 million and grant commitments of approximately $61.399 million.

- Utah Retirement Systems (pension trust and defined contribution plans) has at its yearend December 31, 2013, committed to fund certain private equity partnerships, absolute return, and real estate projects for an amount of $7.029 billion. Funding of $4.49 billion has been provided, leaving an unfunded commitment of $2.539 billion as of December 31, 2013.

- As of June 30, 2014, the Utah Housing Corporation (major discrete component unit) has committed to purchase mortgages under the warehouse loans and the Single-Family Mortgage Purchase Program in the amount of $77.86 million.

  The Utah Housing Corporation had one revolving credit agreement with $75 million available during the year

maturing on July 11, 2014. Changes in current year activity resulted in additions of $144.145 million and deletions of $144.145 million, resulting in no outstanding balance at June 30, 2014 on this revolving credit agreement. Interest paid on amounts drawn is calculated at 1 month LIBOR plus 0.6 percent with the 1 month LIBOR rate not to be less than 0.25 percent. Subsequent to the year ended June 30, 2014, this revolving line of credit was renewed and extended through July 10, 2015.

- Under the terms of various limited partnership agreements approved by the Board of Trustees or by the University of Utah (major discrete 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, 2014, the University had committed, but not paid, a total of $31.99 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 discrete 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, 2014, the University had committed, but not paid, a total of $9.756 million in funding for these alternative investments.

- At June 30, 2014, Utah State University (major discrete component unit) had outstanding commitments for the construction and remodeling of its buildings of appropriately $37.1 million.

NOTE 16. JOINT VENTURES

A. Utah Communications Agency Network

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 fifteen representatives elected by the board, and six state representatives of which five 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 and UCAN may also 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.

As of June 30, 2014 UCAN had no revenue bonds outstanding. 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 not requested any such funding from the State and has had sufficient resources to cover its debt service and debt service reserve requirements.

Effective July 1, 2014, UCAN was renamed the Utah Communications Authority (UCA) and its governing board was restructured and services expanded. See note 20 for additional information.

Copies of the UCAN's financial statements can be obtained from UCAN's administrative office or from the Office of the Utah State Auditor.

B. Utah Education Network

The Utah Education Network (UEN) is a publicly funded consortium administered by the University supporting educational technology needs for Utah's public and higher education institutions, public libraries, and state agencies. UEN provides internet access for all Utah public middle schools, high schools, and higher education institutions. UEN also operates a fully interactive distance learning network interconnecting public schools and higher education institutions statewide. State appropriation support of UEN amounted to $18.642 million for the year ended June 30, 2014. UEN is not separately audited but is included in the audited financial statements of KUEN, a public broadcasting television station operated by the University. Copies of those statements can be obtained from KUEN's administrative offices.

NOTE 17. PENSION PLANS

Eligible employees of the State are covered by one of the following retirement plans:

A. Utah Retirement Systems

Utah Retirement Systems (URS) (pension trust and defined contribution plans) 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, 2013, financial report has been included in this Comprehensive Annual Financial Report as a pension trust fund for 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, or online at www.urs.org.

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 Noncontributory Retirement System (Noncontributory System); the Public Employees Contributory Retirement System (Contributory System); 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 Legislators Retirement Plan, which are single-employer service-employee retirement systems;
- The Tier 2 Public Employees Contributory Retirement System (Tier 2 Public Employees); and the Tier 2 Public Safety and Firefighters Contributory System (Tier 2 Safety and Firefighters), which are defined-benefit multiple-employer, cost-sharing, public employee retirement systems;
- Five defined contribution plans comprised of the 401(k) Plan, 457(b) Plan, Roth and Traditional IRAs, 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 wherein 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

	Noncontributory System	Contributory System	Public Safety System	Firefighters System	Judges System	Tier 2 Public Employees System	Tier 2 Public Safety and Firefighters System
Final Average Salary..	Highest 3 Years	Highest 5 Years	Highest 3 Years		Highest 2 Years	Highest 5 Years	Highest 5 Years
Years of Service Required and/or Age Eligible for Benefit..	30 years any age 25 years any age* 20 years age 60* 10 years age 62* 4 years age 65	30 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	35 years any age 20 years age 60 10 years age 62 4 years age 65	25 years any age 20 years age 60 10 years age 62 4 years age 65
Benefit Percent per Year of Service** ...	2.00 % per year all years	1.25 % per year to June 1975 2.00 % per year July 1975 to present	2.50 % per year up to 20 years 2.00 % per year over 20 years		5.00 % first 10 years 2.25 % second 10 years 1.00 % over 20 years	1.50 % per year all years	1.50 % per year all years

Note: The Utah Governors and Legislators Retirement Plan benefits are explained below.

* With actuarial reductions.
** For members and retirees in the systems, prior to January 1, 1990, there may be a 3 percent benefit enhancement.

Former governors at age 65 receive $1,300 per month per term. Legislators receive a benefit at age 65 with four or more years of service at the rate of $28.40 per month per year of service. Retirement at age 62 with 10 or more years of service will receive an actuarial reduction. 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 Defined Benefit 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.

(Table on next page.)

Participating Membership by System
December 31, 2013

	Non-contributory System	Contributory System	Public Safety System	Firefighters System	Judges System	Utah Governors and Legislators Retirement Plan	Tier 2 Public Employees System	Tier 2 Public Safety and Firefighters System
Employers	439	159	130	58	1	1	464	148
Members:								
Active	76,845	1,733	7,019	1,845	112	99	13,718	885
Terminated Vested	36,942	1,104	3,018	184	4	89	—	—
Retirees and Beneficiaries:								
Service Benefits	43,107	4,251	4,473	1,137	124	239	—	—
Disability Benefits	—	1	8	93	—	—	—	—

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 21 year amortization period. These rates are determined using the entry age actuarial cost method.

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.

State of Utah's Employer Contributions
Required and Paid
For Fiscal Years Ended June 30
(Expressed in Thousands)

	Non-contributory System	Contributory System	Public Safety System	Firefighters System	Judges System	Utah Governors and Legislators Retirement Plan	Tier 2 Public Employees System	Tier 2 Public Safety and Firefighters System
Primary Government:								
2014	$ 139,990	$ 2,908	$ 44,487	$ 163	$ 5,335	$ 411	$ 6,390	$1,002
2013	$ 129,519	$ 3,024	$ 42,075	$ 183	$ 4,910	$ 252	$ 4,395	$ 506
2012	$ 116,876	$ 2,988	$ 38,758	$ 159	$ 3,839	$ 214	$ 1,492	$ 56
2011	$ 117,029	$ 3,246	$ 36,439	$ 130	$ 3,475	$ 153	$ —	$ —
2010	$ 103,548	$ 3,333	$ 34,342	$ 81	$ 2,427	$ —	$ —	$ —
Component Units:								
Colleges and Universities:								
2014	$ 46,543	$ 1,458	$ 838	$ —	$ —	$ —	$ 3,883	$ 16
2013	$ 45,040	$ 1,539	$ 769	$ —	$ —	$ —	$ 2,589	$ 9
2012	$ 47,555	$ 1,993	$ 699	$ —	$ —	$ —	$ 967	$ 4
2011	$ 45,449	$ 1,998	$ 639	$ —	$ —	$ —	$ —	$ —
2010	$ 40,385	$ 1,905	$ 639	$ —	$ —	$ —	$ —	$ —
Other:								
2014	$ 5,432	$ 97	$ —	$ —	$ —	$ —	$ 289	$ —
2013	$ 4,894	$ 84	$ —	$ —	$ —	$ —	$ 165	$ —
2012	$ 4,422	$ 73	$ —	$ —	$ —	$ —	$ 56	$ —
2011	$ 4,083	$ 64	$ —	$ —	$ —	$ —	$ —	$ —
2010	$ 3,580	$ 53	$ —	$ —	$ —	$ —	$ —	$ —
Total Primary Government and Component Units:								
2014	$ 191,965	$ 4,463	$ 45,325	$ 163	$ 5,335	$ 411	$10,562	$1,018
2013	$ 179,453	$ 4,647	$ 42,844	$ 183	$ 4,910	$ 252	$ 7,149	$ 515
2012	$ 168,853	$ 5,054	$ 39,457	$ 159	$ 3,839	$ 214	$ 2,515	$ 60
2011	$ 166,561	$ 5,308	$ 37,078	$ 130	$ 3,475	$ 153	$ —	$ —
2010	$ 147,513	$ 5,291	$ 34,981	$ 81	$ 2,427	$ —	$ —	$ —

The following table summarizes contribution rates in effect at December 31, 2013:

Contribution Rates as a Percent of Covered Payroll

System	Member	Employer	Other
Noncontributory	—	17.29 % – 20.46 %	—
Contributory	6.00 %	13.28 % – 15.97 %	—
Public Safety:			
Contributory	10.50 % – 12.29 %	20.83 % – 29.76 %	—
Noncontributory	—	32.14 % – 44.98 %	—
Firefighters:			
Division A	15.05 %	2.96 %	11.75 %
Division B	16.71 %	4.46 %	11.75 %
Judges:			
Noncontributory	—	35.66 %	12.74 %
Utah Governors and Legislators	—	$411,489	—
Tier 2 Public Employees	—	15.58 % – 18.34 %	—
Tier 2 Public Safety and Firefighters	—	12.11 % – 34.56 %	—

Defined Contribution Plans

The 401(k), 457(b), 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 401(k) and 457(b) plans at rates determined by the employers and according to Utah Title 49. There are 381 employers participating in the 401(k) Plan and 162 employers participating in the 457(b) Plan. There are 152,339 plan participants in the 401(k) Plan, 16,637 participants in the 457(b) Plan, 4,935 participants in the Roth IRA Plan, 1,113 participants in the Traditional IRA Plan, and 2,146 participants 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 except for Tier 2 required employer contributions and associated earnings. Investments of the plans are reported at fair value.

Employees of the State are eligible to participate in the defined contribution 401(k), 457(b), 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, 2014, by employees and employers are as follows: for Primary Government, $33.348 million and $22.859 million; for Component Units – Colleges and Universities, $4.322 million and $6.222 million; for Component Units – Other, $1.079 million and $1.109 million; and the combined total for all is $38.749 million and $30.19 million, respectively. The amounts contributed by employees to the 457(b), Roth and Traditional IRA Plans (Primary Government and Component Units) are $6.827 million, $2.643 million, and $158 thousand, respectively.

Employees of the University of Utah (major discrete component unit) may contribute to a 403(b), 457(b), Traditional and Roth IRA, or a 401(k) plan. For employees enrolled in the Hospital Retirement Plan and who contribute to a 403(b) or 457(b) plan, the University matches up to 3 percent of an employee's contribution. For employees who are enrolled, total University employee contributions to the above plans for the fiscal year 2014 was approximately $51.805 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 and/or property cash flow. Short-term securities are reported at market value where published market prices and quotations are available, or at cost plus accrued interest, which approximates market or fair value. 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 8 percent of the investments held in trust for the pension benefits are invested in debt securities of the U.S. Government and its instrumentalities. Of the 8 percent, approximately 4 percent are U.S. Government debt securities and 4 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.

Pension Receivables and Investments
(Expressed in Thousands)

	Non-contributory System	Contributory System	Public Safety System	Firefighters System	Judges System	Utah Governors and Legislators Retirement Plan	Tier 2 Public Safety Employees System
Receivables:							
Member Contributions	$ —	$ 257	$ 26	$ 540	$ —	$ —	$ —
Employer Contributions	43,714	651	4,413	—	207	189	2,097
Court Fees and Fire Insurance Premium	—	—	—	895	135	—	—
Investments	196,209	12,648	26,736	9,550	1,534	98	450
Total Receivables	$ 239,923	$ 13,556	$ 31,175	$ 10,985	$ 1,876	$ 287	$ 2,547
Investments:							
Debt Securities	$ 3,248,790	$ 209,429	$ 442,670	$ 158,126	$ 25,395	$ 1,631	$ 7,454
Equity Investments	7,677,060	494,893	1,046,056	373,660	60,010	3,854	17,613
Absolute Return	3,410,782	219,873	464,745	166,011	26,661	1,712	7,825
Private Equity	2,253,541	145,272	307,061	109,685	17,615	1,131	5,170
Real Assets	2,497,253	160,982	340,270	121,548	19,520	1,254	5,729
Invested Securities Lending Collateral	1,591,294	102,581	216,825	77,452	12,439	799	3,651
Total Investments	$ 20,678,720	$ 1,333,030	$ 2,817,627	$1,006,482	$ 161,640	$ 10,381	$ 47,442

Continues Below

	Tier 2 Public Safety and Firefighters System	401 (k) Plan	457 (b) Plan	IRA Plans	Health Reimbursement Arrangement	Total December 31, 2013
Receivables:						
Member Contributions	$ —	$ —	$ —	$ —	$ —	$ 823
Employer Contributions	115	—	—	—	—	51,386
Court Fees and Fire Insurance Premium	—	—	—	—	—	1,030
Investments	38	80,987	9,230	—	1,579	339,059
Total Receivables	$ 153	$ 80,987	$ 9,230	$ 0	$ 1,579	$ 392,298
Investments:						
Debt Securities	$ 624	$ 1,404,127	$ 156,052	$ 42,041	$ —	$ 5,696,339
Equity Investments	1,475	2,212,458	253,715	53,816	—	12,194,610
Absolute Return	655	—	—	—	—	4,298,264
Private Equity	433	—	—	—	—	2,839,908
Real Assets	480	49,773	5,743	1,752	—	3,204,304
Invested Securities Lending Collateral	306	—	—	—	—	2,005,347
Total Investments	$ 3,973	$ 3,666,358	$ 415,510	$ 97,609	$ 0	$ 30,238,772

Net Pension Liability of Employers
(Expressed in Thousands)

	(1) Total Pension Liability	(2) Plan Fiduciary Net Position	(3) Employers' Net Pension Liability/(Asset) (1) – (2)	(4) Plan Fiduciary Net Position as a % of the Total Pension Liability (2) / (1)	(5) Covered Employee Payroll	(6) Net Pension Liability/(Asset) as a % of Covered Employee Payroll (3) / (5)
System:						
Noncontributory Retirement System	$ 23,344,325	$ 19,915,815	$ 3,428,510	85.31%	$ 3,705,771	92.52%
Contributory Retirement System	1,312,921	1,281,945	30,976	97.64	98,023	31.60
Public Safety Retirement System	3,269,140	2,712,184	556,956	82.95	365,998	152.17
Firefighters Retirement System	999,024	968,661	30,363	96.96	110,741	27.42
Judges Retirement System	182,638	155,676	26,962	85.24	15,195	177.44
Utah Governors and Legislative Retirement System	11,879	10,166	1,713	85.58	390	439.23
Tier 2 Public Employees System	48,292	47,690	602	98.75	353,227	0.17
Tier 2 Public Safety and Firefighter System	3,345	3,935	(590)	117.64	20,215	(2.92)
Total Net Pension Liability of Employers	$ 29,171,564	$ 25,096,072	$ 4,075,492	86.03%	$ 4,669,560	87.28%

The net pension liability (i.e., the retirement system's liability determined in accordance with of GASB Statement 67, *A Financial Reporting for Pension Plans—an amendment of GASB Statement No. 25* less the fiduciary net position) as of December 31, 2013, is as shown above.

Actuarial valuation of the ongoing Systems involve estimates of the reported amounts and assumptions about probability of occurrence of events far into the future. Examples include assumptions about future employment mortality and future salary increases. Amounts determined regarding the net pension liability are subject to continual revision as actual results are compared with past expectations and new estimates are made about the future. The last experience study was performed in 2011 and the next experience study is scheduled to be conducted in 2014. The Total Pension Liability as of December 31, 2013, is based on the results of an actuarial valuation date of January 1, 2013, and rolled-forward using generally accepted actuarial procedures.

A summary of the actuarial assumptions as of the latest actuarial valuation is shown below:

Summary of Actuarial Assumptions

	Non-contributory System	Contributory System	Public Safety System	Firefighters System	Judges System	Utah Governors and Legislators Retirement Plan	Tier 2 Public Employees System	Tier 2 Public Safety and Firefighters System
Valuation Date	1/1/13	1/1/13	1/1/13	1/1/13	1/1/13	1/1/13	1/1/13	1/1/13
Actuarial Cost Method	Entry Age	Entry Age	Entry Age	Entry Age	Entry Age	Entry Age	Entry Age	Entry Age
Actuarial Assumptions:								
Investment Rate of Return	7.50 %	7.50 %	7.50 %	7.50 %	7.50 %	7.50 %	7.50 %	7.50 %
Projected Salary Increases	3.75–10.75 %	3.75–10.75 %	3.75–9.25 %	3.75–9.75 %	3.75 %	None	3.75–10.75 %	3.75–9.25 %
Inflation Rate	2.75 %	2.75 %	2.75 %	2.75 %	2.75 %	2.75 %	2.75 %	2.75 %
Post-retirement Cost-of-living adjustment	2.75 %	2.75 %	2.50 % or 2.75 % Depending on employer	2.75 %	2.75 %	2.75 %	2.75 %	2.75 %

Note: All 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 cost-of-living adjustments are also limited to the actual CPI increase for the year, although unused CPI increases not met may be carried forward to subsequent years.

Target Allocations

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimates ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of arithmetic real rates of return for each major asset class included in the Systems target asset allocation as of December 31, 2013, are summarized in the table below:

Target Allocations
(Expected Return Arithmetic Basis)

	Target Asset Allocation	Real Return Arithmetic Basis	Long-term Expected Portfolio Real Rate of Return*
Asset Class:			
Equity Securities	40.00 %	7.06 %	2.82 %
Debt Securities	20.00	0.80	0.16
Real Assets	13.00	5.10	0.66
Private Equity	9.00	11.30	1.02
Absolute Return	18.00	3.15	0.57
Cash and Cash Equivalents	0.00	0.00	0.00
Total Asset Classes	100.00 %		5.23 %
Inflation			2.75
Expected Arithmetic Nominal Return			7.98 %

* The total URS Defined Benefit long-term expected rate of return is 7.5 percent. It is comprised of a 2.75 percent inflation rate, 0.35 percent for administrative and investment expenses, and a real long-term expected rate of return of 5.1 percent.

Changes in Discount Rate

The discount rate used to measure the total pension liability was 7.5 percent. The projection of cash flows used to determine the discount rate assumed that contributions from participating employers will be made based on the actuarially determined rates based on the Board's funding policy, which establishes the contractually required rates under Utah Code. Based on those assumptions, the Systems fiduciary net position was projected to be available to make all the projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

In accordance with GASB Statement 67, regarding the disclosure of the sensitivity of the net pension liability to changes in the discount rate, the net pension liability of the participating employers calculated using the discount rate of 7.5 percent, as well as what the employers' net pension liability would be if it were calculated using a discount rate that is 1 percent lower (6.5 percent) or 1 percent higher (8.5 percent) than the current and are summarized in the table below.

Changes in Discount Rate
(Expressed in Thousands)

	1 % Decrease (6.5 %)	Current Discount Rate (7.5 %)	1 % Increase (8.5 %)
System:			
Noncontributory Retirement System	$ 6,438,703	$ 3,428,510	$ 910,975
Contributory Retirement System	166,565	30,976	(83,139)
Public Safety Retirement System	1,015,643	556,956	181,888
Firefighters Retirement System	166,339	30,363	(81,447)
Judges Retirement System	46,212	26,962	10,442
Utah Governors and Legislative Retirement System	2,908	1,713	707
Tier 2 Public Employees System	15,076	602	(10,324)
Tier 2 Public Safety and Firefighter System	399	(590)	(1,344)
Total	$ 7,851,845	$ 4,075,492	$ 927,758

Actuarial Methods and Assumptions

The information contained in the Schedules of Funding Progress is based on the actuarial study dated January 1, 2013, and calendar year 2013 activity. The actuarial accrued liability is presented based on the report generated by that study, conducted by Gabriel, Roeder, Smith & Company. The actuarial value of assets for that date is based on a smoothed expected investment income rate. Beginning with the 2011 actuarial study, the investment rate of return assumption was changed from 7.75 percent to 7.5 percent. 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: (1) the entry age actuarial cost method and the level percent of payroll amortization method except the Utah Governors and Legislators Retirement Plan which uses the level dollar amount amortization method; (2) the remaining amortization period is an open group, 21 year, closed period; and (3) an inflation rate of 2.75 percent. 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, although unused CPI increases not met may be carried forward to subsequent years. Below are the Schedules of Funding Progress.

Schedules of Funding Progress
By Valuation Date
(Expressed in Thousands)

	Non-contributory System	Contributory System	Public Safety System	Firefighters System	Judges System	Utah Governors and Legislators Retirement Plan	Tier 2 Public Employees System	Tier 2 Public Safety and Firefighters System
Actuarial Value of Assets:								
January 1, 2012	$ 16,805,952	$ 1,135,251	$ 2,222,202	$ 810,764	$ 130,561	$ 9,565	$ 2,833	$ 90
January 1, 2013	$ 16,969,392	$ 1,133,433	$ 2,283,911	$ 824,060	$ 131,217	$ 9,077	$ 17,818	$ 1,161
December 31, 2013	$ 18,572,714	$ 1,193,801	$ 2,530,613	$ 903,627	$ 145,121	$ 9,457	$ 46,241	$ 3,822
Actuarial Accrued Liability (AAL):								
January 1, 2012	$ 21,260,843	$ 1,269,042	$ 2,948,481	$ 903,399	$ 167,982	$ 12,029	$ 3,055	$ 101
January 1, 2013	$ 22,200,896	$ 1,280,836	$ 3,093,227	$ 944,791	$ 174,923	$ 11,925	$ 16,755	$ 1,042
December 31, 2013	$ 23,344,325	$ 1,312,921	$ 3,269,140	$ 999,024	$ 182,638	$ 11,879	$ 48,292	$ 3,345
Unfunded Actuarial Accrued Liability (UAAL):								
January 1, 2012	$ 4,454,891	$ 133,791	$ 726,279	$ 92,635	$ 37,421	$ 2,464	$ 222	$ 11
January 1, 2013	$ 5,231,504	$ 147,403	$ 809,316	$ 120,731	$ 43,706	$ 2,848	$ (1,063)	$ (119)
December 31, 2013	$ 4,771,611	$ 119,120	$ 738,527	$ 95,397	$ 37,517	$ 2,422	$ 2,051	$ (477)
Funding Ratios:								
January 1, 2012	79.0 %	89.5 %	75.4 %	89.7 %	77.7 %	79.5 %	92.7 %	89.1 %
January 1, 2013	76.4 %	88.5 %	73.8 %	87.2 %	75.0 %	76.1 %	106.3 %	111.4 %
December 31, 2013	79.6 %	90.9 %	77.4 %	90.5 %	79.5 %	79.6 %	95.8 %	114.3 %
Annual Covered Payroll:								
January 1, 2012	$ 3,900,106	$ 110,103	$ 374,293	$ 110,751	$ 14,918	$ 910	$ 36,821	$ 855
January 1, 2013	$ 3,794,929	$ 103,074	$ 366,471	$ 110,608	$ 14,885	$ 910	$ 203,779	$ 10,237
December 31, 2013	$ 3,705,771	$ 98,023	$ 365,998	$ 110,741	$ 15,195	$ 390	$ 353,227	$ 20,215
UAAL as a Percent of Covered Payroll:								
January 1, 2012	114.2 %	121.5 %	194.0 %	83.6 %	249.8 %	270.8 %	0.6 %	1.3 %
January 1, 2013	137.9 %	143.0 %	220.8 %	109.2 %	293.6 %	313.0 %	(0.5)%	(1.2)%
December 31, 2013	128.8 %	121.5 %	201.8 %	86.1 %	246.9 %	621.0 %	0.6 %	(2.4)%

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 colleges and universities (discrete component units) to the TIAA–CREF retirement system for June 30, 2014 and 2013, were $177.14 million and $160.08 million, respectively.

NOTE 18. OTHER POSTEMPLOYMENT BENEFITS

A. **Other Postemployment Benefit Plans**

The State administers the State Employee Other Postemployment Benefit Plan (State Employee OPEB Plan) through the State Post-Retirement Benefits Trust Fund as set forth in Section 67–19d–201 of the *Utah Code*. A separate Elected Official Other Postemployment Benefit Plan (Elected Official OPEB Plan) is provided for governors and legislators, and this Plan is administered through the Elected Official Post-Retirement Benefits Trust Fund as set forth in Section 67–19d–201.5 of the *Utah Code*. Both trust funds are irrevocable and legally protected from creditors. Both are also administered 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 Management and Budget.

Neither the State Post-Retirement Benefits Trust Fund, nor the Elected Official Post-Retirement Benefits Trust Fund issues a publicly available financial report, but are 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.

The State Legislature currently plans to contribute amounts to each trust fund that, at a minimum, is 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. There are no long-term contracts for contributions to the plans.

B. **State Employee Other Postemployment Benefit Plan**

At the option of individual state agencies, employees may participate in the State Employee OPEB Plan, a single-employer defined benefit healthcare plan, as set forth in Section 67–19–14(2) of the *Utah Code*. Only state employees entitled to receive retirement benefits are eligible to receive postemployment health and life insurance benefits, and in some situations dental coverage, from the State Employee 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. 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. In addition, any full-time employee of the Utah State Board of Education hired before July 1, 2012, who has attained at least five consecutive years of service with the agency, has the option of receiving postemployment health, dental, and life insurance coverage for up to five years or until the employee reaches age 65 regardless of their unused sick leave balance. Also, judges have their own retiree health coverage that is part of the State Employee OPEB Plan. As of December 31, 2012, the date of the latest actuarial valuation, approximately 5,562 retirees and their beneficiaries were receiving postemployment health and life insurance benefits, and an estimated 10,864 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 0 percent to 35.18 percent, toward the cost of health insurance premiums. For the year ended June 30, 2014, retirees contributed $1.463 million, or approximately 5.1 percent of total premiums, through their required contributions of $0 to $712.37 per month depending on the coverage (single, double, or family) and health plan selected.

The Annual Required Contribution (ARC) of $30.342 million, from the December 31, 2012, actuarial valuation, is 6.1 percent of annual covered payroll. Although the ARC was used to establish the final annual budget for fiscal year 2014, in prior years the State Legislature contributed more than the ARC. This overfunding of the ARC contributed to a net OPEB asset of $5.854 million. It is reported on the Statement of Net Position (governmental activities) within *Prepaid Items*.

C. **Elected Official Other Postemployment Benefit Plan**

The Elected Official Other Postemployment Benefit Plan (Elected Official OPEB Plan) is a single-employer defined benefit healthcare plan, as set forth in Section 49–20–404 of the *Utah Code*. 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 health coverage or Medicare supplemental coverage. 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.

To qualify for health coverage, an elected official must be between 62 and 65 years of age and either be an active member at the time of retirement or have continued coverage with the program until the date of eligibility. In addition, to qualify for health coverage an elected official must have service as a legislator or governor prior to January 1, 2012.

To qualify for Medicare supplemental coverage an elected official must be at least 65 years of age. In addition, the elected official must retire under Chapter 19, *Utah Governors' and Legislators' Retirement Act*, and have service as an elected official prior to July 1, 2013.

As of December 31, 2012, the date of the latest actuarial valuation, approximately 83 retirees and their beneficiaries were receiving health or Medicare supplemental coverage, and an estimated 205 active and former elected officials may receive future benefits for themselves and qualifying dependents under the Elected Official Other Postemployment Benefit Plan. For the year ended June 30, 2014, elected officials that participated in the Elected Official OPEB Plan contributed $28 thousand, or approximately 8.1 percent of total premiums, through their required contributions of $0 (for ten or more years of service) to $700.02 per month (for four years of service) depending on the coverage (single or double) and health plan selected.

The Annual Required Contribution (ARC) of $1.321 million, from the December 31, 2012, actuarial valuation and used to establish the annual budget for fiscal year 2014, is 92.28 percent of annual covered payroll. For the fiscal year 2014, the State Legislature decided to contribute $2.03 million, $709 thousand more than the ARC.

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 Employee and Elected Official OPEB plans for fiscal year 2014 (dollar amount in thousands):

	State Employee OPEB Plan	Elected Official OPEB Plan
Annual required contribution	$ 30,342	$ 1,321
Interest on net OPEB obligation	(272)	234
Adjustment to annual required contribution	465	(400)
Annual OPEB cost (expense)	30,535	1,155
Contributions made	(30,342)	(2,030)
Increase (decrease) in net OPEB obligation	193	(875)
Net OPEB obligation (asset) – Beginning of year	(6,047)	5,206
Net OPEB obligation (asset) – End of year	$ (5,854)	$ 4,331

The annual OPEB cost, the percentage of annual OPEB cost contributed to the plan, and the net OPEB obligation (asset) for fiscal year 2014 and the two preceding years for both the State Employee and Elected Official OPEB plans were as follows (dollar amount in thousands):

	Fiscal Year Ended	Annual OPEB Cost	Percentage of Annual OPEB Cost Contributed	Net OPEB Obligation (Asset)
State Employee OPEB Plan	6/30/2011	$ 43,819	100.00 %	$ —
	6/30/2012	$ 37,594	115.16 %	$ (5,699)
	6/30/2013	$ 37,722	100.92 %	$ (6,047)
	6/30/2014	$ 30,535	99.37 %	$ (5,854)
Elected Official OPEB Plan	6/30/2011	$ 1,793	19.18 %	$ 7,142
	6/30/2012	$ 1,767	196.38 %	$ 5,439
	6/30/2013	$ 1,797	112.97 %	$ 5,206
	6/30/2014	$ 1,155	175.76 %	$ 4,331

The funded status of both the State Employee and Elected Official OPEB plans as of December 31, 2012, was as follows (dollar amount in thousands):

	State Employee OPEB Plan	Elected Official OPEB Plan
Actuarial accrued liability	$ 408,661	$ 14,507
Actuarial value of plan assets	150,107	5,302
Unfunded actuarial accrued liability (funding excess)	$ 258,554	$ 9,205
Funded ratio	36.73 %	36.55 %
Covered payroll	$ 496,491	$ 1,431
Unfunded actuarial accrued liability (funding excess) as a percentage of covered payroll	52.08 %	643.26 %

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 Employee and Elected Official OPEB plans as of December 31, 2012, were as follows:

	State Employee OPEB Plan	Elected Official OPEB Plan
Actuarial valuation date	12/31/2012	12/31/2012
Actuarial cost method	Projected Unit Credit	
Amortization method	Level Dollar Amount; Open	
Remaining amortization period	20 years	20 years
Asset valuation method	Fair Value	Fair Value
Actuarial assumptions:		
Investment rate of return *	4.50 %	4.50 %
Healthcare inflation rate	8.50 % initial 4.50 % ultimate	

***** Includes an inflation assumption of 2.50 percent.

NOTE 19. 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 (major discrete 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 (major and nonmajor discrete 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 had property losses that exceeded the State's self-insured

aggregate claim limit of $3.5 million for the fiscal year ended June 30, 2012. However, these losses did not exceed the State's commercial excess insurance coverage. The State had property losses that exceeded the State's self-insured aggregate claim limit of $3.5 million for the fiscal year ended June 30, 2013, but these losses did not exceed the State's commercial excess insurance coverage. The State did not have any losses or settlements that exceeded the State's self-insured aggregate claim limit or commercial excess insurance coverage for the fiscal year ended June 30, 2014. 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 1 percent. The Public Employees Health Program long-term disability benefit reserves are reported using discount rates between 3.00 and 7.75 percent. The primary government and the discrete component units of the State paid premiums to the Public Employees Health Program of $246.866 million and $33.336 million, respectively, for health and life insurance coverage in fiscal year 2014.

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, 2014, there were 257 state employees receiving benefits. The program is funded by paying premiums to the Public Employees Health Program (major discrete component unit), where assets are set aside for future payments. For the fiscal year ended June 30, 2014, the primary government and the discrete component units of the State paid premiums of $5.339 million and $183 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 its 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). The Risk Management and College and University Self-Insurance balances are for the fiscal years ended June 30, 2013 and June 30, 2014. The Public Employees Health Program balances are for the fiscal years ended June 30, 2012 and June 30, 2013 and for the six months ended December 31, 2013:

Changes in Claims Liabilities
(Expressed in Thousands)

	Beginning Balance	Current Year Claims and Changes in Estimates	Claims Payments	Ending Balance
Risk Management:				
2013	$ 44,700	$ 17,312	$ (13,822)	$ 48,190
2014	$ 48,190	$ 15,261	$ (14,866)	$ 48,585
Public Employees Health Program:				
2012	$ 114,231	$ 526,273	$ (507,626)	$ 132,878
2013	$ 132,878	$ 481,563	$ (491,126)	$ 123,315
December 31, 2013	$ 123,315	$ 237,020	$ (235,572)	$ 124,763
College and University Self-Insurance:				
2013	$ 62,394	$ 254,570	$ (252,822)	$ 64,142
2014	$ 64,142	$ 242,854	$ (246,020)	$ 60,976

NOTE 20. SUBSEQUENT EVENTS

Subsequent to June 30, 2014, the Governor's Office of Economic Development Board approved $16.706 million of additional commitments to be credited over the next several years for the Economic Development Tax Increment Financing Incentive program (EDTIF). These commitments are contingent on participating companies meeting certain economic development performance criteria.

Subsequent to June 30, 2014, the Utah Housing Corporation (major discrete component unit) issued $84.001 million of tax-exempt pass through bonds (HOMES).

On July 1, 2014 the Utah Communications Agency Network (UCAN - an independent agency, reported as a joint venture), was renamed the Utah Communications Authority (UCA) and the board was expanded and restructured. In addition, certain public safety communications network services and 911 emergency services, previously provided by the State, were transferred to UCA. The State is in the process of evaluating UCA to determine if it should be included as part of the reporting entity as a discrete component unit in the fiscal year 2015 financial statements.

Subsequent to June 30, 2014, the Utah Higher Education Assistance Authority Student Loan Purchase Program (Student Assistance Programs, major enterprise fund) issued Series 2014-1 Student Loan Backed Notes pursuant to a Trust Indenture and a First Supplemental Indenture of Trust in the amount of $277 million dated July 1, 2014. Proceeds from the note issuance were used to retire the outstanding issuance in the 2011 Revenue Bond Fund.

Subsequent to June 30, 2014, the University of Utah (major discrete component unit) issued $76.2 million of General Revenue and Refunding Bonds Series 2014B. Principal on the bonds is due annually commencing August 1, 2015 through August 1, 2038. Bond interest is due semiannually commencing February 1, 2015 at rates ranging from 2 percent to 5 percent. Proceeds from these bonds are to be used to construct the Lassonde Living Learning Center, partial replacement of utility distribution infrastructure and to refund a portion of the Hospital Revenue and Refunding Bonds Series 2006A.

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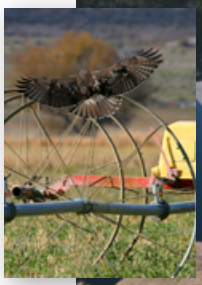

State of Utah 2014

Comprehensive Annual Financial Report

REQUIRED SUPPLEMENTARY INFORMATION

Budgetary Comparison Schedule
General Fund

For the Fiscal Year Ended June 30, 2014 (Expressed in Thousands)

	Original Budget	Final Budget	Actual	Variance with Final Budget
Revenues				
General Revenues				
Sales Tax	$ 1,683,229	$ 1,651,461	$ 1,656,806	$ 5,345
Licenses, Permits, and Fees:				
Court Fees	14,323	17,651	13,187	(4,464)
Other Licenses, Permits, and Fees	7,841	8,309	13,675	5,366
Investment Income	4,500	3,750	5,028	1,278
Miscellaneous Taxes and Other:				
Beer Tax	6,931	6,906	8,091	1,185
Cigarette and Tobacco Tax	112,130	109,587	105,034	(4,553)
Insurance Premium Tax	92,600	94,879	91,213	(3,666)
Oil, Gas, and Mining Severance Tax	89,350	85,344	105,010	19,666
Taxpayer Rebates	(6,900)	(6,536)	(5,962)	574
Court Collections	3,029	3,865	3,757	(108)
Other Taxes	39,522	34,478	34,165	(313)
Miscellaneous Other	28,178	22,877	43,020	20,143
Total General Revenues	2,074,733	2,032,571	2,073,024	40,453
Department Specific Revenues				
Sales Tax	3,978	4,037	4,037	—
Federal Contracts and Grants	2,711,018	2,640,709	2,640,709	—
Departmental Collections	429,135	438,435	441,138	2,703
Higher Education Collections	638,299	684,485	684,485	—
Federal Mineral Lease	147,185	136,339	163,133	26,794
Investment Income	2,400	3,537	3,527	(10)
Miscellaneous	538,269	558,451	548,116	(10,335)
Total Department Specific Revenues	4,470,284	4,465,993	4,485,145	19,152
Total Revenues	6,545,017	6,498,564	6,558,169	59,605
Expenditures				
General Government	406,309	418,499	344,500	73,999
Human Services and Juvenile Justice Services	721,088	706,575	697,784	8,791
Corrections	292,001	273,815	264,353	9,462
Public Safety	298,683	286,633	253,971	32,662
Courts	138,051	137,206	133,120	4,086
Health and Environmental Quality	2,626,516	2,755,739	2,719,736	36,003
Higher Education – State Administration	48,018	48,920	48,920	—
Higher Education – Colleges and Universities	1,418,990	1,462,165	1,461,990	175
Employment and Family Services	947,456	718,535	709,031	9,504
Natural Resources	207,419	223,421	191,749	31,672
Heritage and Arts	28,761	27,854	24,271	3,583
Business, Labor, and Agriculture	145,851	116,016	96,822	19,194
Total Expenditures	7,279,143	7,175,378	6,946,247	229,131
Excess Revenues Over (Under) Expenditures	(734,126)	(676,814)	(388,078)	288,736
Other Financing Sources (Uses)				
Transfers In	512,639	668,828	668,828	—
Transfers Out	(216,843)	(291,941)	(291,941)	—
Total Other Financing Sources (Uses)	295,796	376,887	376,887	0
Net Change in Fund Balance	(438,330)	(299,927)	(11,191)	288,736
Budgetary Fund Balance – Beginning	665,760	665,760	665,760	—
Budgetary Fund Balance – Ending	$ 227,430	$ 365,833	$ 654,569	$ 288,736

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, 2014 (Expressed in Thousands)

	Original Budget	Final Budget	Actual	Variance with Final Budget
Revenues				
General Revenues				
Individual Income Tax	$ 2,767,527	$ 2,801,572	$ 2,910,827	$ 109,255
Corporate Tax	286,458	293,409	319,237	25,828
Miscellaneous Other	21,773	32,610	28,833	(3,777)
Total General Revenues	3,075,758	3,127,591	3,258,897	131,306
Department Specific Revenues				
Federal Contracts and Grants	549,386	473,057	473,057	—
Departmental Collections	6,476	8,497	8,497	—
Investment Income	30,013	38,554	40,721	2,167
Miscellaneous:				
Liquor Sales Allocated for School Lunch	37,260	34,858	34,858	—
Driver Education Fee	4,993	5,367	5,367	—
Other	2,554	7,747	7,412	(335)
Total Department Specific Revenues	630,682	568,080	569,912	1,832
Total Revenues	3,706,440	3,695,671	3,828,809	133,138
Expenditures				
Public Education	3,384,364	3,348,489	3,229,793	118,696
Total Expenditures	3,384,364	3,348,489	3,229,793	118,696
Excess Revenues Over (Under) Expenditures	322,076	347,182	599,016	251,834
Other Financing Sources (Uses)				
Transfers In	8,501	8,788	8,788	—
Transfers Out	(479,517)	(544,516)	(544,516)	—
Total Other Financing Sources (Uses)	(471,016)	(535,728)	(535,728)	0
Net Change in Fund Balance	(148,940)	(188,546)	63,288	251,834
Budgetary Fund Balance – Beginning	629,702	629,702	629,702	—
Budgetary Fund Balance – Ending	$ 480,762	$ 441,156	$ 692,990	$ 251,834

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, 2014 (Expressed in Thousands)

	Original Budget	Final Budget	Actual	Variance with Final Budget
Revenues				
General Revenues				
Motor Fuel Tax	$ 254,400	$ 253,343	$ 256,760	$ 3,417
Special Fuel Tax	99,500	99,000	101,706	2,706
Licenses, Permits, and Fees:				
Motor Vehicle Registration Fees	40,695	42,171	39,580	(2,591)
Proportional Registration Fees	15,832	15,312	15,811	499
Temporary Permits	391	380	364	(16)
Special Transportation Permits	10,527	10,534	9,952	(582)
Highway Use Permits	10,574	9,833	10,562	729
Motor Vehicle Control Fees	5,375	5,560	5,215	(345)
Investment Income	200	200	561	361
Total General Revenues	437,494	436,333	440,511	4,178
Department Specific Revenues				
Sales and Aviation Fuel Taxes	73,777	72,677	81,569	8,892
Federal Contracts and Grants	182,170	345,349	345,350	1
Departmental Collections	79,984	89,682	93,699	4,017
Investment Income	120	120	425	305
Miscellaneous	5,750	24,939	25,930	991
Total Department Specific Revenues	341,801	532,767	546,973	14,206
Total Revenues	779,295	969,100	987,484	18,384
Expenditures				
Transportation	703,293	913,942	901,708	12,234
Total Expenditures	703,293	913,942	901,708	12,234
Excess Revenues Over (Under) Expenditures	76,002	55,158	85,776	30,618
Other Financing Sources (Uses)				
Sale of Capital Assets	500	1,994	1,994	—
Transfers In	81,050	85,033	85,033	—
Transfers Out	(146,688)	(153,134)	(153,134)	—
Total Other Financing Sources (Uses)	(65,138)	(66,107)	(66,107)	0
Net Change in Fund Balance	10,864	(10,949)	19,669	30,618
Budgetary Fund Balance – Beginning	193,368	193,368	193,368	—
Budgetary Fund Balance – Ending	$ 204,232	$ 182,419	$ 213,037	$ 30,618

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, 2014 (Expressed in Thousands)

	General Fund	Education Fund	Transportation Fund
Revenues			
Actual total revenues (budgetary basis)	$ 6,558,169	$ 3,828,809	$ 987,484
Differences – Budget to GAAP:			
Intrafund revenues are budgetary revenues but are not revenues for financial reporting	(326,471)	(4,330)	(1,382)
Higher education and Utah Schools for the Deaf and the Blind collections are budgetary revenues but are not revenues for financial reporting	(693,388)	(7,164)	—
Change in revenue accrual for nonbudgetary Medicaid claims	(6,189)	—	—
Change in tax accruals designated by law for postemployment and other liabilities are revenues for financial reporting but not for budgetary reporting	(206)	9,733	828
Change in estimated federal receivables recorded as revenues for financial reporting but not for budgetary reporting	—	(17,641)	—
Total revenues as reported on the Statement of Revenues, Expenditures, and Changes in Fund Balances – Governmental Funds	$ 5,531,915	$ 3,809,407	$ 986,930
Expenditures			
Actual total expenditures (budgetary basis)	$ 6,946,247	$ 3,229,793	$ 901,708
Differences – Budget to GAAP:			
Intrafund expenditures for reimbursements are budgetary expenditures but are not expenditures for financial reporting	(326,471)	(4,330)	(1,382)
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	(693,388)	(7,164)	—
Certain budgetary transfers and other charges are reported as an increase or reduction of expenditures for financial reporting	(2,852)	—	—
Leave/postemployment charges budgeted as expenditures when earned rather than when taken or due	1,403	656	1,784
Change in estimated federal liabilities recorded as expenditures for financial reporting but not for budgetary reporting	—	(17,641)	—
Change in accrual for Medicaid (incurred but not reported) claims excluded from the budget by statute	(8,996)	—	—
Total expenditures as reported on the Statement of Revenues, Expenditures, and Changes in Fund Balances – Governmental Funds	$ 5,915,943	$ 3,201,314	$ 902,110

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 the General Fund and each of the State's major special revenue funds for which the Legislature enacts an annual budget. An annual budget is also adopted for the Transportation Investment Fund, a major capital projects fund, the Debt Service Fund, a nonmajor governmental fund, and the Alcoholic Beverage Control Fund, a nonmajor enterprise 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, 2014, 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 (committed, assigned, or unassigned) 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 either restricted or committed 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 Management 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 over expended by $814 thousand. This deficit is allowed by statute and will be funded with future appropriations. In addition, the General Fund's Department of Administrative Services Judicial Conduct Commission budget was over expended by $2 thousand and the Education Fund's State Office of Rehabilitation budget was over expended by $4.948 million. These agencies will cover the overspending with their subsequent year's budget. 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, 2014, the State was $786 million below the appropriations limitation.

INFORMATION ABOUT THE STATE'S OTHER POSTEMPLOYMENT BENEFIT PLANS

The State Employee Other Postemployment Benefit Plan (State Employee 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 postemployment health and life insurance coverage to current and eligible future state retirees. Only state employees entitled to receive retirement benefits and meeting other specific eligibility criteria are eligible to receive postemployment benefits.

The following factors contributed to changes in the elements presented below in the Schedule of Funding Progress for the State Employee OPEB Plan from December 31, 2008 to December 31, 2010: (***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; (***3***) using a discount rate of 4.5 percent (instead of 6 percent used in prior valuations) in order to more conservatively fund the ARC due to current market volatility; (***4***) an actuarial change in trend assumption for Medicare retirees; (***5***) actuarial experience; and (***6***) a reduction in Annual Covered Payroll due to fewer employees eligible to receive post-retirement health benefits.

The following factors contributed to changes in the elements presented below in the Schedule of Funding Progress for the State Employee OPEB Plan from December 31, 2010 to December 31, 2012: (***1***) funding more than the Annual Required Contribution (ARC) over the last two years; (***2***) changing the amortization period from 25 years to 20 years; (***3***) healthcare trend assumptions decreased from a beginning rate of 9.5 percent to 8.5 percent; (***4***) average per capita claims costs are lower; and (***5***) active headcounts decreased 8.5 percent while retiree headcounts increased less than 2 percent.

The following schedules present the State of Utah's funding progress and required employer contributions for the State Post-Retirement Benefits Trust Fund from the recent actuarial valuation and the two preceding valuations (using the projected unit credit method):

State Employee 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	$ 53,851	$ 446,601	$ 392,750	12.06 %	$ 901,245	43.58 %
December 31, 2010	$ 106,605	$ 481,393	$ 374,788	22.15 %	$ 589,817	63.54 %
December 31, 2012……	$ 150,107	$ 408,661	$ 258,554	36.73 %	$ 496,491	52.08 %

State Employee OPEB Plan
Schedule of Employer Contributions
(Expressed in Thousands)

Year Ended	Annual Required Contributions	Percentage Contributed
June 30, 2008.....	$ 53,491	98.71 %
June 30, 2009.....	$ 53,491	100.00 %
June 30, 2010.....	$ 43,819	100.00 %
June 30, 2011.....	$ 43,819	100.00 %
June 30, 2012.....	$ 37,594	115.16 %
June 30, 2013.....	$ 37,594	101.27 %
June 30, 2014.....	$ 30,342	100.00 %

The Elected Official Other Postemployment Benefit Plan (Elected Official OPEB Plan) is administered through the Elected Official Post-Retirement Benefits Trust Fund. Only governors and legislators that retire after January 1, 1998 and meet other specific eligibility criteria are eligible for this benefit.

The following factors contributed to the decrease in the Elected Official OPEB Plan Actuarial Accrued Liability (AAL) and the Unfunded Actuarial Accrued Liability (UAAL) from December 31, 2008 to December 31, 2010: (***1***) changes in claims, and changes in benefit provisions; (***2***) an actuarial change in trend assumption for Medicare retirees; and (***3***) actuarial experience.

The following factors contributed to the changes in the elements presented below in the Schedule of Funding Progress for the Elected Official OPEB Plan from December 31, 2010 to December 31, 2012: (***1***) creation of a trust and funding more than the Annual Required Contribution (ARC) over the last two years; (***2***) changing the amortization period from 30 years to 20 years; (***3***) changing the discount rate to 4.5 percent from 4 percent; (***4***) healthcare trend assumptions decreased from a beginning rate of 9.5 percent to 8.5 percent; and (***5***) average per capita claims costs are lower.

The following schedules present the State of Utah's funding progress and required contributions for the Elected Official Post-Retirement Benefits Trust Fund from the recent actuarial valuation and the two preceding valuations (using the projected unit credit method):

Elected Official 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.....	$ —	$ 24,515	$ 24,515	0.00 %	$ 866	2,830.83 %
December 31, 2010.....	$ —	$ 21,990	$ 21,990	0.00 %	$ 771	2,852.14 %
December 31, 2012.....	$ 5,302	$ 14,507	$ 9,205	36.55 %	$ 1,431	643.26 %

Elected Official OPEB Plan
Schedule of Employer Contributions
(Expressed in Thousands)

Year Ended	Annual Required Contributions	Percentage Contributed
June 30, 2012	$ 1,894	183.21 %
June 30, 2013	$ 1,894	107.18 %
June 30, 2014	$ 1,321	153.67 %

(Required Supplementary Information continues on next page.)

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 5,719 centerline miles of state roads. The assessment is based on Ride Quality, using the International Roughness Index (IRI) data. This data is also reported to the Federal Highways Administration (FHWA) and used for the National Condition Assessment reported to Congress. Ranges for Good, Fair and Poor condition were established to correlate with the national FHWA ranges. Additional condition measures for age, wheel path rutting and surface cracking are considered in project recommendations.

Category	IRI Range	Description
Good	< 95	Pavements that provide a smooth ride and typically exhibit few signs of visible distress suitable for surface seals and preservation.
Fair	95 to 170	Pavements with noticeable deterioration beginning to affect the ride in need of resurfacing.
Poor	> 170	Pavements with an unacceptable ride that have deteriorated to such an extent that they are in need of major rehabilitation.

Condition Level – Roads

The State performs complete assessments every other calendar year. Prior to 2013 complete assessments were performed every calendar year. The State has established a three System Level priority (Interstate, Level 1 and Level 2) with individual condition targets for each system. The condition target is to maintain a certain percentage of the mileage at a "fair" or better rating. The Interstate target is 95 percent, Level 1 (with over 2,000 Average Annual Daily Traffic) at 90 percent, and Level 2 (with less than 2,000 Average Annual Daily Traffic) at 80 percent.

The following table reports the percentage of pavements with ratings of "fair" or better for the last three assessments for each system:

System	2012	2011	2010
Interstate System ...	99.5 %	98.3 %	97.9 %
Level 1 System	93.5 %	93.2 %	92.1 %
Level 2 System	82.1 %	82.7 %	82.1 %

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
2014	$ 193,282	$ 298,484
2013	$ 194,720	$ 328,137
2012	$ 204,647	$ 371,133
2011	$ 249,071	$ 299,227
2010	$ 244,272	$ 349,451

Bridges

UDOT uses the Structures Inventory System to monitor the condition of the 1,922 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	2014	2013	2012
Good	73.4 %	72.4 %	71.6 %
Poor.....	1.0 %	1.0 %	1.0 %

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
2014	$ 34,109	$ 52,674
2013	$ 34,362	$ 57,907
2012	$ 36,114	$ 65,494
2011	$ 43,954	$ 52,805
2010	$ 43,107	$ 61,668

State of Utah 2014

Comprehensive Annual Financial Report

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 authorized 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 in this fund 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)*

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. The fund also receives capital lease payments from certain college and university component units.

Combining Balance Sheet
Nonmajor Governmental Funds

June 30, 2014 (Expressed in Thousands)

	Special Revenue			
	State Endowment	Environmental Reclamation	Crime Victim Reparation	Universal Telephone Services
ASSETS				
Cash and Cash Equivalents	$ 82	$ 2,966	$ 1,362	$ 4,899
Investments	159,427	21,004	1,045	—
Receivables:				
Accounts, net	—	1	—	—
Accrued Interest	—	—	—	—
Capital Lease Payments, net	—	—	—	—
Due From Other Funds	—	39	—	—
Due From Component Units	—	—	—	—
Total Assets	$ 159,509	$ 24,010	$ 2,407	$ 4,899
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES				
Liabilities:				
Accounts Payable and Accrued Liabilities	$ —	$ 3,312	$ 28	$ 233
Due To Other Funds	—	—	—	73
Unearned Revenue	—	—	—	—
Total Liabilities	0	3,312	28	306
Deferred Inflows of Resources:				
Unavailable Revenue	—	—	—	—
Total Deferred Inflows of Resources	0	0	0	0
Fund Balances:				
Nonspendable:				
Restricted	—	18,671	—	4,593
Committed	159,509	2,027	2,379	—
Assigned	—	—	—	—
Total Fund Balances	159,509	20,698	2,379	4,593
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	$ 159,509	$ 24,010	$ 2,407	$ 4,899

Special Revenue				Capital Projects	
Consumer Education	Rural Development	State Capitol	Miscellaneous Special Revenue	General Government	State Building Ownership Authority
$ 188	$ 838	$ 964	$ —	$ 125,093	$ 1,505
4,483	38,307	1,286	12,297	3,406	1,325
52	—	—	15,226	128	—
—	—	—	—	—	1
—	—	—	—	—	—
10	—	48	174	1,479	—
—	—	—	—	36,231	—
$ 4,733	$ 39,145	$ 2,298	$ 27,697	$ 166,337	$ 2,831
$ 168	$ 40	$ 3	$ 2,030	$ 41,629	$ 9
54	1,595	6	1,059	3,317	1,321
—	—	35	2,944	—	—
222	1,635	44	6,033	44,946	1,330
—	—	—	—	1	—
0	0	0	0	1	0
—	—	1,112	14,911	2,136	1,497
4,511	37,510	1,142	6,602	—	—
—	—	—	151	119,254	4
4,511	37,510	2,254	21,664	121,390	1,501
$ 4,733	$ 39,145	$ 2,298	$ 27,697	$ 166,337	$ 2,831

Continues

Combining Balance Sheet
Nonmajor Governmental Funds

Continued

June 30, 2014 (Expressed in Thousands)

	Debt Service		Total
	General Government	State Building Ownership Authority	Nonmajor Governmental Funds
ASSETS			
Cash and Cash Equivalents	$ 82,987	$ 3,272	$ 224,156
Investments	7,216	2,864	252,660
Receivables:			
Accounts, net	—	—	15,407
Accrued Interest	4	1	6
Capital Lease Payments, net	—	102,110	102,110
Due From Other Funds	—	—	1,750
Due From Component Units	—	—	36,231
Total Assets	$ 90,207	$ 108,247	$ 632,320
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES			
Liabilities:			
Accounts Payable and Accrued Liabilities	$ 71,088	$ —	$ 118,540
Due To Other Funds	11,826	5,778	25,029
Unearned Revenue	—	—	2,979
Total Liabilities	82,914	5,778	146,548
Deferred Inflows of Resources:			
Unavailable Revenue	—	102,110	102,111
Total Deferred Inflows of Resources	0	102,110	102,111
Fund Balances:			
Nonspendable:			
Restricted	—	—	42,920
Committed	—	—	213,680
Assigned	7,293	359	127,061
Total Fund Balances	7,293	359	383,661
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	$ 90,207	$ 108,247	$ 632,320

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Combining Statement Of Revenues, Expenditures, And Changes In Fund Balances Nonmajor Governmental Funds

For the Fiscal Year Ended June 30, 2014 (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	—	—	1,806	—
Charges for Services	—	3,138	6,994	11,142
Intergovernmental	—	—	—	—
Investment Income	22,259	—	6	—
Miscellaneous and Other	—	39	700	—
Total Revenues	22,259	3,177	9,506	11,142
EXPENDITURES				
Current:				
General Government	—	2,048	7,230	—
Human Services and Juvenile Justice Services	—	—	—	—
Corrections	—	—	—	—
Public Safety	—	—	—	—
Health and Environmental Quality	—	3,631	—	—
Higher Education – Colleges and Universities	—	—	—	—
Employment and Family Services	—	—	—	—
Natural Resources	—	—	—	—
Heritage and Arts	—	—	—	—
Business, Labor, and Agriculture	—	—	—	9,418
Public Education	—	—	—	—
Transportation	—	—	—	—
Capital Outlay	—	—	—	—
Debt Service:				
Principal Retirement	—	—	—	—
Interest and Other Charges	—	—	—	—
Total Expenditures	0	5,679	7,230	9,418
Excess Revenues Over (Under) Expenditures	22,259	(2,502)	2,276	1,724
OTHER FINANCING SOURCES (USES)				
Premium on Bonds Issued	—	—	—	—
Transfers In	—	400	674	—
Transfers Out	—	(109)	(3,609)	—
Total Other Financing Sources (Uses)	0	291	(2,935)	0
Net Change in Fund Balances	22,259	(2,211)	(659)	1,724
Fund Balances – Beginning	137,250	22,909	3,038	2,869
Fund Balances – Ending	$ 159,509	$ 20,698	$ 2,379	$ 4,593

Special Revenue				Capital Projects	
Consumer Education	Rural Development	State Capitol	Miscellaneous Special Revenue	General Government	State Building Ownership Authority
$ —	$ —	$ —	$ 4,382	$ —	$ —
—	9,346	—	3,486	—	—
0	9,346	0	7,868	0	0
—	—	—	14,697	—	—
1,161	—	444	52,689	—	—
—	—	—	—	7,211	—
21	210	7	345	618	6
—	—	294	2,944	17	—
1,182	9,556	745	78,543	7,846	6
—	—	388	8,687	15,278	—
—	—	—	411	4,220	—
—	—	—	—	3,051	—
—	—	—	18,289	1,201	—
—	—	—	258	1,610	—
—	—	—	—	13,396	—
—	8,427	—	853	975	—
—	—	—	—	3,502	—
—	—	—	7	—	—
1,421	—	—	295	100	—
—	—	—	516	177	—
—	—	—	—	678	—
—	—	—	—	123,168	3
—	—	—	—	—	—
—	—	—	—	—	—
1,421	8,427	388	29,316	167,356	3
(239)	1,129	357	49,227	(159,510)	3
—	—	—	—	—	—
—	—	—	627	186,711	—
(33)	—	—	(49,615)	(6,595)	(53)
(33)	0	0	(48,988)	180,116	(53)
(272)	1,129	357	239	20,606	(50)
4,783	36,381	1,897	21,425	100,784	1,551
$ 4,511	$ 37,510	$ 2,254	$ 21,664	$ 121,390	$ 1,501

Continues

Combining Statement Of Revenues, Expenditures, And Changes In Fund Balances Nonmajor Governmental Funds

Continued

For the Fiscal Year Ended June 30, 2014 (Expressed in Thousands)

	Debt Service		Total
	General Government	State Building Ownership Authority	Nonmajor Governmental Funds
REVENUES			
Taxes:			
Sales and Use Tax	$ —	$ —	$ 4,382
Other Taxes	—	—	12,832
Total Taxes	0	0	17,214
Other Revenues:			
Federal Contracts and Grants	14,154	1,622	32,279
Charges for Services	—	—	75,568
Intergovernmental	—	—	7,211
Investment Income	1	4	23,477
Miscellaneous and Other	—	22,654	26,648
Total Revenues	14,155	24,280	182,397
EXPENDITURES			
Current:			
General Government	—	—	33,631
Human Services and Juvenile Justice Services	—	—	4,631
Corrections	—	—	3,051
Public Safety	—	—	19,490
Health and Environmental Quality	—	—	5,499
Higher Education – Colleges and Universities	—	—	13,396
Employment and Family Services	—	—	10,255
Natural Resources	—	—	3,502
Heritage and Arts	—	—	7
Business, Labor, and Agriculture	—	—	11,234
Public Education	—	—	693
Transportation	—	—	678
Capital Outlay	—	—	123,171
Debt Service:			
Principal Retirement	314,855	14,804	329,659
Interest and Other Charges	140,015	10,086	150,101
Total Expenditures	454,870	24,890	708,998
Excess Revenues Over (Under) Expenditures	(440,715)	(610)	(526,601)
OTHER FINANCING SOURCES (USES)			
Premium on Bonds Issued	831	—	831
Transfers In	454,869	276	643,557
Transfers Out	(14,377)	(1,051)	(75,442)
Total Other Financing Sources (Uses)	441,323	(775)	568,946
Net Change in Fund Balances	608	(1,385)	42,345
Fund Balances – Beginning	6,685	1,744	341,316
Fund Balances – Ending	$ 7,293	$ 359	$ 383,661

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State of Utah

Detail Schedule of Expenditures
Budget and Actual Comparison
General Fund

For the Fiscal Year Ended June 30, 2014 (Expressed in Thousands)

Appropriation Line Item Name	Source of Funding: State Funds	Source of Funding: Federal Funds	Source of Funding: Restricted and Other Funds	Final Budget
GENERAL GOVERNMENT				
Legislature				
Senate	$ 3,110	$ —	$ —	$ 3,110
House	5,623	—	—	5,623
Printing	678	—	234	912
Research and General Counsel	8,970	—	—	8,970
Fiscal Analyst	3,391	—	—	3,391
Auditor General	4,160	—	—	4,160
Legislative Services	4,609	—	—	4,609
Total Legislature	30,541	0	234	30,775
Elected Officials				
State Treasurer	$ 2,677	$ —	$ 480	$ 3,157
GOV – Administrative Office	5,862	79	934	6,875
GOV – Management and Budget	6,479	—	9	6,488
GOV – Public Lands Litigation	2,621	—	—	2,621
GOV – Lt. Governor Character Education	416	—	120	536
GOV – Criminal and Juvenile Justice	10,608	9,734	73	20,415
GOV – CCJJ - Factual Innocence	8	—	—	8
GOV – Emergency Fund	100	—	—	100
GOV – LeRay McAllister Program	495	—	—	495
GOV – Pete Suazo Athletic Commission	275	—	58	333
GOV – Economic Development Administration	13,002	1,232	365	14,599
GOV – Office of Tourism	18,920	—	266	19,186
GOV – Business Development	11,567	548	113	12,228
GOV – STEM Action Center	10,000	—	26	10,026
GOV – Industrial Assistance Fund	2,721	—	—	2,721
GOV – Office of Energy Development	2,732	680	23	3,435
GOV – Constitutional Defense Council	1,472	—	—	1,472
USTAR	4,044	—	49	4,093
USTAR – Research Teams	18,575	—	—	18,575
Attorney General	32,123	1,683	17,962	51,768
AG – Contract Attorneys	14,050	—	2,159	16,209
AG – Prosecution Council	612	57	373	1,042
AG – Domestic Violence	78	—	—	78
AG – Children's Justice Centers	3,576	164	243	3,983
AG – State Settlement Agreements	2,995	—	—	2,995
State Auditor	3,874	—	1,765	5,639
Total Elected Officials	169,882	14,177	25,018	209,077
Government Operations				
Capitol Preservation Board	$ 4,037	$ —	$ —	$ 4,037
Department of Adminstrative Services	918	—	—	918
DAS – Administrative Rules	399	—	—	399
DAS – DFCM Administration	8,675	—	1,279	9,954
DAS – State Archives	2,279	30	180	2,489
DAS – Finance Administration	9,380	—	2,171	11,551
DAS – Office of the Inspector General of Medicaid	1,643	—	1,041	2,684
DAS – Post Conviction Indigent Defense	184	—	—	184
DAS – Elected Official Post Retirement Benefit	2,030	—	—	2,030
DAS – Finance Mandated	34,707	—	4,000	38,707
DAS – Judicial Conduct Commission	241	—	—	241
DAS – Purchasing	617	—	—	617
Tax Commission	76,613	519	9,744	86,876
TAX – License Plates Production	1,709	—	2,064	3,773

Actual Expenditures	Lapse to Unrestricted	Lapse to Restricted and Other	Nonlapse or (Deficit) Carry Forward
$ 2,087	$ —	$ —	$ 1,023
3,846	—	—	1,777
670	—	—	242
7,719	—	—	1,251
2,691	—	—	700
3,320	—	—	840
4,368	—	—	241
24,701	0	0	6,074
$ 2,717	$ 40	$ 200	$ 200
6,399	—	203	273
5,232	92	—	1,164
1,366	—	10	1,245
264	—	—	272
18,249	—	348	1,818
8	—	—	—
—	—	—	100
106	—	—	389
201	—	—	132
13,557	35	—	1,007
16,484	—	—	2,702
9,776	—	—	2,452
1,012	—	—	9,014
2,721	—	—	—
2,039	2	441	953
767	—	—	705
3,088	—	—	1,005
16,635	—	—	1,940
49,640	—	293	1,835
16,067	—	—	142
934	—	58	50
78	—	—	—
3,652	—	—	331
2,995	—	—	—
4,926	—	—	713
178,913	169	1,553	28,442
$ 4,037	$ —	$ —	$ —
842	—	—	76
393	—	—	6
5,627	—	—	4,327
2,432	7	—	50
9,074	—	—	2,477
2,242	—	—	442
92	—	—	92
2,030	—	—	—
19,882	2,178	14,471	2,176
243	—	—	(2)
617	—	—	—
78,238	—	712	7,926
2,433	—	—	1,340

Continues

Detail Schedule of Expenditures
Budget and Actual Comparison
General Fund

Continued

For the Fiscal Year Ended June 30, 2014 (Expressed in Thousands)

Appropriation Line Item Name	Source of Funding: State Funds	Source of Funding: Federal Funds	Source of Funding: Restricted and Other Funds	Final Budget
Government Operations (Continued)				
TAX – Liquor Profit Distribution	5,464	—	—	5,464
TAX – Rural Health Care	555	—	—	555
Human Resource Management	3,463	—	217	3,680
Career Service Review Office	304	—	—	304
DTS – Chief Information Officer	567	5	55	627
DTS – Integrated Technology	2,305	200	1,052	3,557
Total Government Operations	156,090	754	21,803	178,647
Total General Government	$ 356,513	$ 14,931	$ 47,055	$ 418,499
HUMAN SERVICES				
Administration	$ 7,697	$ 4,989	$ 1,060	$ 13,746
Substance Abuse and Mental Health	99,341	23,024	12,912	135,277
Services for People with Disabilities	72,271	1,106	158,658	232,035
Recovery Services	12,734	17,868	10,884	41,486
Child and Family Services	114,026	57,152	(3,894)	167,284
Juvenile Justice Services	88,879	3,280	1,945	94,104
Aging and Adult Services	13,013	10,209	(579)	22,643
Total Human Services	$ 407,961	$ 117,628	$ 180,986	$ 706,575
CORRECTIONS				
Department of Corrections				
Programs and Operations	$ 204,619	$ 444	$ 4,731	$ 209,794
Medical Services	29,121	—	600	29,721
Jail Contracting	30,268	—	—	30,268
Total Department of Corrections	264,008	444	5,331	269,783
Board of Pardons and Parole				
Board of Pardons and Parole	$ 4,031	$ —	$ 1	$ 4,032
Total Board of Pardons and Parole	4,031	0	1	4,032
Total Corrections	$ 268,039	$ 444	$ 5,332	$ 273,815
PUBLIC SAFETY				
Department of Public Safety				
Programs and Operations	$ 110,144	$ 1,369	$ 22,543	$ 134,056
Emergency Management	1,825	21,959	274	24,058
Emergency and Disaster Management	3,003	—	—	3,003
Peace Officer's Standards and Training	4,320	—	64	4,384
Driver License	33,998	490	66	34,554
Highway Safety	1,232	4,275	358	5,865
Total Department of Public Safety	154,522	28,093	23,305	205,920
Utah National Guard				
Utah National Guard Administration	$ 6,021	$ 70,957	$ 1,019	$ 77,997
Total Utah National Guard	6,021	70,957	1,019	77,997
Department of Veteran's and Military Affairs				
Veteran's and Military Affairs	$ 2,087	$ 407	$ 222	$ 2,716
Total Department of Veteran's and Military Affairs	2,087	407	222	2,716
Total Public Safety	$ 162,630	$ 99,457	$ 24,546	$ 286,633

Actual Expenditures	Lapse to Unrestricted	Lapse to Restricted and Other	Nonlapse or (Deficit) Carry Forward
5,464	—	—	—
219	—	336	—
2,901	433	—	346
240	34	—	30
616	—	—	11
3,264	—	—	293
140,886	2,652	15,519	19,590
$ 344,500	$ 2,821	$ 17,072	$ 54,106
$ 13,720	$ 26	$ —	$ —
134,726	120	137	294
225,359	—	—	6,676
41,486	—	—	—
167,122	—	28	134
92,959	—	—	1,145
22,412	—	—	231
$ 697,784	$ 146	$ 165	$ 8,480
$ 203,480	$ —	$ 772	$ 5,542
29,113	—	—	608
27,929	—	—	2,339
260,522	0	772	8,489
$ 3,831	$ 1	$ —	$ 200
3,831	1	0	200
$ 264,353	$ 1	$ 772	$ 8,689
$ 110,661	$ 656	$ 5,460	$ 17,279
23,627	—	7	424
—	—	—	3,003
3,785	—	555	44
29,800	—	317	4,437
5,518	—	—	347
173,391	656	6,339	25,534
$ 77,963	$ —	$ —	$ 34
77,963	0	0	34
$ 2,617	$ —	$ —	$ 99
2,617	0	0	99
$ 253,971	$ 656	$ 6,339	$ 25,667

Continues

Detail Schedule of Expenditures
Budget and Actual Comparison
General Fund

Continued

For the Fiscal Year Ended June 30, 2014 (Expressed in Thousands)

Appropriation Line Item Name	Source of Funding: State Funds	Source of Funding: Federal Funds	Source of Funding: Restricted and Other Funds	Final Budget
STATE COURTS				
Judicial Council	$ 106,588	$ 512	$ 2,030	$ 109,130
Grand Jury	1	—	—	1
Contracts and Leases	19,286	—	254	19,540
Jury and Witness Fees	1,552	—	7	1,559
Guardian Ad Litem	6,848	—	128	6,976
Total State Courts	$ 134,275	$ 512	$ 2,419	$ 137,206
HEALTH and ENVIRONMENTAL QUALITY				
Department of Health	$ 6,205	$ 7,689	$ 2,642	$ 16,536
DOH – Disease Control and Prevention	20,862	26,901	11,793	59,556
DOH – Family Health and Preparedness	21,186	70,742	24,144	116,072
DOH – Health Care Financing	5,288	75,022	37,299	117,609
DOH – Medicaid – Mandatory Services	372,832	969,327	44,645	1,386,804
DOH – Medicaid – Optional Services	101,038	548,254	250,990	900,282
DOH – Local Health Department	2,137	—	—	2,137
DOH – Children's Health Insurance Program	15,766	62,880	1,796	80,442
DOH – Workforce Financial Assistance	15	—	—	15
DOH – Medicaid Sanctions	983	—	—	983
DOH – Commodities	—	24,265	—	24,265
Department of Environmental Quality	2,913	260	2,469	5,642
DEQ – Air Quality	3,985	4,274	3,903	12,162
DEQ – Environmental Response and Remediation	3,117	3,661	53	6,831
DEQ – Radiation Control	3,634	38	623	4,295
DEQ – Water Quality	4,458	4,486	1,884	10,828
DEQ – Drinking Water	1,399	3,594	(163)	4,830
DEQ – Solid and Hazardous Waste	4,211	924	1,315	6,450
Total Health and Environmental Quality	$ 570,029	$ 1,802,317	$ 383,393	$ 2,755,739
HIGHER EDUCATION				
Board of Regents	$ 3,130	$ 1,679	$ —	$ 4,809
RGT – Student Support	1,573	—	—	1,573
RGT – Economic Development	352	—	—	352
RGT – Student Assistance	14,162	—	—	14,162
RGT – Technology	7,184	—	—	7,184
RGT – Education Excellence	1,650	—	—	1,650
RGT – Medical Education Council	548	—	—	548
U of U – Education and General	206,944	—	241,627	448,571
U of U – Educationally Disadvantaged	680	—	9	689
U of U – School of Medicine	27,278	—	20,813	48,091
U of U – University Hospital	4,624	—	—	4,624
U of U – Regional Dental Education	530	—	777	1,307
U of U – Tele Health Network	454	—	—	454
U of U – Public Service	1,995	—	—	1,995

Actual Expenditures	Lapse to Unrestricted	Lapse to Restricted and Other	Nonlapse or (Deficit) Carry Forward
$ 104,798	$ —	$ 2,344	$ 1,988
1	—	—	—
19,472	—	—	68
2,373	—	—	(814)
6,476	—	—	500
$ 133,120	$ 0	$ 2,344	$ 1,742
$ 16,143	$ —	$ 168	$ 225
58,957	—	154	445
114,203	—	990	879
116,918	—	216	475
1,367,054	—	19,750	—
897,519	—	2,763	—
2,137	—	—	—
73,726	5,326	—	1,390
10	—	—	5
—	—	—	983
24,265	—	—	—
5,127	—	—	515
12,096	—	66	—
6,474	—	357	—
4,180	—	93	22
10,748	—	80	—
4,711	—	119	—
5,468	—	982	—
$ 2,719,736	$ 5,326	$ 25,738	$ 4,939
$ 4,809	$ —	$ —	$ —
1,573	—	—	—
352	—	—	—
14,162	—	—	—
7,184	—	—	—
1,650	—	—	—
548	—	—	—
448,571	—	—	—
689	—	—	—
48,091	—	—	—
4,624	—	—	—
1,307	—	—	—
454	—	—	—
1,995	—	—	—

Continues

Detail Schedule of Expenditures
Budget and Actual Comparison
General Fund

Continued

For the Fiscal Year Ended June 30, 2014 (Expressed in Thousands)

Appropriation Line Item Name	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 – Statewide TV Administration	2,415	—	—	2,415
U of U – Health Sciences	13,062	—	6,000	19,062
U of U – Rocky Mtn Ctr for Occupational Health	153	—	—	153
U of U – Poison Control Center	—	—	2,556	2,556
U of U – Center on Aging	101	—	—	101
USU – Education and General	117,279	—	82,330	199,609
USU – Educationally Disadvantaged	260	—	—	260
USU – Water Research Laboratory	5,586	—	—	5,586
USU – Agricultural Experiment Station	12,120	2,172	—	14,292
USU – Cooperative Extension Service	12,199	2,186	—	14,385
USU – Uintah Basin CEC	3,870	—	2,091	5,961
USU – Southeastern Utah CEC	681	—	1,426	2,107
USU – Eastern Education and General	11,931	—	2,658	14,589
USU – Eastern Educationally Disadvantaged	105	—	—	105
USU – Eastern Career and Technical Education	1,323	—	45	1,368
USU – Eastern Prehistoric Museum	254	—	—	254
USU – San Juan Center	2,145	—	1,294	3,439
USU – Brigham City CEC	2,526	—	21,497	24,023
USU – Tooele CEC	2,134	—	8,581	10,715
Weber – Education and General	66,588	—	66,170	132,758
Weber – Educationally Disadvantaged	349	—	—	349
SUU – Education and General	31,449	—	43,136	74,585
SUU – Educationally Disadvantaged	90	—	—	90
SUU – Shakespeare Festival	22	—	—	22
SUU – Rural Development	97	—	—	97
Snow College – Education and General	18,209	—	9,190	27,399
Snow College – Educationally Disadvantaged	32	—	—	32
Snow College – Career Technology Education	1,278	—	—	1,278
Dixie – Education and General	24,899	—	23,442	48,341
Dixie – Educationally Disadvantaged	26	—	—	26
Dixie – Zion Park Amphitheatre	52	—	48	100
UVU – Education and General	67,695	—	95,480	163,175
UVU – Educationally Disadvantaged	160	—	—	160
SLCC – Education and General	63,239	—	58,847	122,086
SLCC – Educationally Disadvantaged	178	—	—	178
SLCC – School of Applied Technology	5,935	—	1,013	6,948
Utah College of Applied Technology	4,798	—	—	4,798
UCAT – Bridgerland	10,100	—	—	10,100
UCAT – Davis	10,963	—	—	10,963
UCAT – Ogden/Weber	11,690	—	—	11,690
UCAT – Uintah Basin	5,840	—	—	5,840
UCAT – Mountainland	6,087	—	—	6,087
UCAT – Southwest	2,975	—	—	2,975
UCAT – Dixie	2,775	—	—	2,775
UCAT – Tooele	2,602	—	—	2,602
Utah Education Network	18,642	—	—	18,642
Total Higher Education	$ 816,018	$ 6,037	$ 689,030	$ 1,511,085

Actual Expenditures	Lapse to Unrestricted	Lapse to Restricted and Other	Nonlapse or (Deficit) Carry Forward
2,415	—	—	—
19,062	—	—	—
153	—	—	—
2,556	—	—	—
101	—	—	—
199,609	—	—	—
260	—	—	—
5,411	—	175	—
14,292	—	—	—
14,385	—	—	—
5,961	—	—	—
2,107	—	—	—
14,589	—	—	—
105	—	—	—
1,368	—	—	—
254	—	—	—
3,439	—	—	—
24,023	—	—	—
10,715	—	—	—
132,758	—	—	—
349	—	—	—
74,585	—	—	—
90	—	—	—
22	—	—	—
97	—	—	—
27,399	—	—	—
32	—	—	—
1,278	—	—	—
48,341	—	—	—
26	—	—	—
100	—	—	—
163,175	—	—	—
160	—	—	—
122,086	—	—	—
178	—	—	—
6,948	—	—	—
4,798	—	—	—
10,100	—	—	—
10,963	—	—	—
11,690	—	—	—
5,840	—	—	—
6,087	—	—	—
2,975	—	—	—
2,775	—	—	—
2,602	—	—	—
18,642	—	—	—
$ 1,510,910	$ 0	$ 175	$ 0

Continues

Detail Schedule of Expenditures
Budget and Actual Comparison
General Fund

Continued

For the Fiscal Year Ended June 30, 2014 (Expressed in Thousands)

Appropriation Line Item Name	Source of Funding: State Funds	Source of Funding: Federal Funds	Source of Funding: Restricted and Other Funds	Final Budget
WORKFORCE SERVICES				
Administration	$ 3,142	$ 6,672	$ 2,015	$ 11,829
Operations and Policy	67,569	482,942	37,742	588,253
General Assistance	5,012	—	—	5,012
Unemployment Insurance Adminstration	2,243	17,333	562	20,138
Housing and Community Development	6,573	36,306	1,302	44,181
HCD Capital Development	40,147	—	—	40,147
HCD Zoos	909	—	—	909
HCD Special Districts	7,956	—	—	7,956
CDBG Loan Advances	—	—	110	110
Total Workforce Services	$ 133,551	$ 543,253	$ 41,731	$ 718,535
NATURAL RESOURCES				
Department of Natural Resources	$ 4,887	$ —	$ —	$ 4,887
Building Operations	1,692	—	—	1,692
Forestry, Fire, and State Lands	18,162	4,188	12,375	34,725
Oil, Gas, and Mining	7,724	6,144	147	14,015
Wildlife Resources	42,064	15,100	300	57,464
Species Protection	859	—	2,450	3,309
Watershed Development	4,901	—	500	5,401
Contributed Research	—	—	1,174	1,174
Cooperative Environmental Studies	—	6,984	13,014	19,998
Parks and Recreation	26,834	1,218	1,222	29,274
Parks and Recreation – Capital Development	11,098	2,326	152	13,576
Utah Geological Survey	7,222	853	1,646	9,721
Water Resources	6,255	—	150	6,405
Wildlife Resources – Capital Development	1,205	1,207	—	2,412
Water Rights	8,044	36	1,735	9,815
Public Lands Policy Office	2,557	—	—	2,557
National Parks Operation Contribution	6,996	—	—	6,996
Total Natural Resources	$ 150,500	$ 38,056	$ 34,865	$ 223,421
HERITAGE and ARTS				
Heritage and Arts Administration	$ 4,406	$ 2,607	$ 32	$ 7,045
Indian Affairs	269	—	45	314
State History	2,201	774	50	3,025
Historical Society	63	—	32	95
Arts and Museums	6,486	625	911	8,022
Museum Services	1,436	—	—	1,436
State Library	4,507	1,687	1,723	7,917
Total Heritage and Arts	$ 19,368	$ 5,693	$ 2,793	$ 27,854

Actual Expenditures	Lapse to Unrestricted	Lapse to Restricted and Other	Nonlapse or (Deficit) Carry Forward
$ 10,750	$ 1,079	$ —	$ —
582,807	—	1,406	4,040
4,236	128	—	648
19,131	—	1,007	—
42,985	10	186	1,000
40,147	—	—	—
909	—	—	—
7,956	—	—	—
110	—	—	—
$ 709,031	$ 1,217	$ 2,599	$ 5,688
$ 4,652	$ 10	$ —	$ 225
1,692	—	—	—
28,892	29	406	5,398
11,994	103	—	1,918
53,941	77	3,065	381
2,788	—	321	200
4,862	—	—	539
1,174	—	—	—
19,998	—	—	—
27,590	—	1,178	506
6,398	—	666	6,512
8,599	—	295	827
6,124	—	148	133
2,310	—	—	102
9,382	—	—	433
1,353	—	1,150	54
—	—	6,996	—
$ 191,749	$ 219	$ 14,225	$ 17,228
$ 5,985	$ 201	$ —	$ 859
252	—	—	62
3,000	25	—	—
43	—	—	52
5,868	—	—	2,154
1,436	—	—	—
7,687	—	—	230
$ 24,271	$ 226	$ 0	$ 3,357

Continues

Detail Schedule of Expenditures
Budget and Actual Comparison
General Fund

Continued

For the Fiscal Year Ended June 30, 2014 (Expressed in Thousands)

Appropriation Line Item Name	Source of Funding: State Funds	Source of Funding: Federal Funds	Source of Funding: Restricted and Other Funds	Final Budget
BUSINESS, LABOR, and AGRICULTURE				
Department of Agriculture and Food	$ 11,140	$ 7,029	$ 4,705	$ 22,874
AGR – Building Operations	305	—	—	305
AGR – Utah State Fair	675	—	—	675
AGR – Predatory Animal Control	1,657	—	600	2,257
AGR – Invasive Species Mitigation	2,103	—	—	2,103
AGR – Rangeland Improvement	2,951	—	—	2,951
AGR – Marketing and Economic Development	85	—	—	85
AGR – Resource Conservation	1,600	—	—	1,600
Labor Commission	10,521	2,779	14	13,314
Department of Commerce	25,079	330	726	26,135
COM – Building Inspector Training	863	—	370	1,233
COM – Public Utilities – Professional Services	2,877	—	—	2,877
COM – Consumer Services – Professional Services	2,764	—	—	2,764
Financial Institutions	6,597	—	—	6,597
Insurance Department	11,952	1,042	1	12,995
INS – Comprehensive Health Insurance Pool	8,083	—	—	8,083
INS – Bail Bond Program	23	—	—	23
INS – Title Insurance Program	96	—	—	96
INS – Health Insurance Actuary	285	—	—	285
Public Service Commission	2,830	1,087	10	3,927
PSC – Speech and Hearing Impaired	3,117	—	1,720	4,837
Total Business, Labor, and Agriculture	$ 95,603	$ 12,267	$ 8,146	$ 116,016
TOTAL GENERAL FUND				
Total Expenditures	$ 3,114,487	$ 2,640,595	$ 1,420,296	$ 7,175,378

Actual Expenditures	Lapse to Unrestricted	Lapse to Restricted and Other	Nonlapse or (Deficit) Carry Forward
$ 21,950	$ —	$ 137	$ 787
305	—	—	—
675	—	—	—
1,807	57	193	200
1,697	—	—	406
1,984	—	35	932
—	—	—	85
1,599	—	1	—
12,147	3	764	400
23,849	14	916	1,356
257	—	—	976
493	—	—	2,384
413	—	—	2,351
6,398	—	199	—
10,698	—	462	1,835
8,083	—	—	—
22	—	1	—
80	—	4	12
—	—	147	138
3,317	—	—	610
1,048	—	—	3,789
$ 96,822	$ 74	$ 2,859	$ 16,261
$ 6,946,247	$ 10,686	$ 72,288	$ 146,157

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, 2014 (Expressed in Thousands)

Appropriation Line Item Name	Source of Funding: State Funds	Source of Funding: Federal Funds	Source of Funding: Restricted and Other Funds	Final Budget
EDUCATION FUND				
Office of Education				
State Office of Education	$ 53,983	$ 251,507	$ 6,766	$ 312,256
State Office of Rehabilitation	19,373	54,047	738	74,158
Child Nutrition	194	149,103	34,858	184,155
Fine Arts Outreach	3,325	—	—	3,325
Educational Contracts	3,185	—	—	3,185
Charter School Board	3,677	—	—	3,677
Science Outreach	2,600	—	—	2,600
Educator Licensing	1,873	—	—	1,873
Initiative Programs	23,402	—	—	23,402
Basic School Program	2,052,130	—	—	2,052,130
Related to Basic Programs	514,741	—	—	514,741
Voted and Board Leeway Programs	99,218	—	—	99,218
School Building Programs	14,500	—	—	14,500
Teacher Salary Supplement	5,981	—	—	5,981
Charter School Finance Authority	50	—	—	50
Commodities	—	18,247	—	18,247
Indirect Cost Pool	—	—	4,544	4,544
Total Office of Education	2,798,232	472,904	46,906	3,318,042
Schools for the Deaf and the Blind				
Schools for the Deaf and the Blind	$ 23,283	$ 153	$ 5,904	$ 29,340
Institutional Council	—	—	1,107	1,107
Total Schools for the Deaf and the Blind	23,283	153	7,011	30,447
Total Education Fund	$ 2,821,515	$ 473,057	$ 53,917	$ 3,348,489
TRANSPORTATION FUND				
Support Services	$ 27,554	$ 4,074	$ —	$ 31,628
Engineering Services	16,642	23,315	1,363	41,320
Maintenance Management	141,890	8,760	1,935	152,585
Construction Management	57,152	306,466	18,701	382,319
Region Management	22,996	2,735	1,813	27,544
Equipment Management	2,034	—	31,069	33,103
Aeronautics	7,362	—	373	7,735
Share the Road	35	—	—	35
B and C Roads	127,672	—	—	127,672
Safe Sidewalk Construction	959	—	—	959
Mineral Lease	66,934	—	—	66,934
Corridor Preservation	21,456	—	—	21,456
Tollway	832	—	—	832
Counties of the 1st and 2nd Class	14,572	—	—	14,572
Highway Projects Within Counties	1,488	—	—	1,488
Inventory and Miscellaneous	—	—	3,760	3,760
Total Transportation Fund	$ 509,578	$ 345,350	$ 59,014	$ 913,942
TRANSPORTATION INVESTMENT FUND				
TIF Capacity Program	$ 224,684	$ —	$ —	$ 224,684
Total Transportation Investment Fund	$ 224,684	$ 0	$ 0	$ 224,684
DEBT SERVICE FUNDS				
General Government	$ 460,921	$ 14,154	$ 1,242	$ 476,317
State Building Ownership Authority	1,967	1,622	21,660	25,249
Total Debt Service Funds	$ 462,888	$ 15,776	$ 22,902	$ 501,566

Actual Expenditures	Lapse to Unrestricted	Lapse to Restricted and Other	Nonlapse or (Deficit) Carry Forward
$ 293,826	$ —	$ 224	$ 18,206
79,106	—	—	(4,948)
184,107	—	—	48
3,259	—	—	66
2,962	—	—	223
2,674	—	—	1,003
2,600	—	—	—
1,829	—	44	—
15,434	—	—	7,968
1,979,152	—	—	72,978
497,869	—	—	16,872
93,679	—	—	5,539
14,500	—	—	—
5,558	—	—	423
—	50	—	—
18,247	—	—	—
4,544	—	—	—
3,199,346	50	268	118,378
$ 29,340	$ —	$ —	$ —
1,107	—	—	—
30,447	0	0	0
$ 3,229,793	$ 50	$ 268	$ 118,378
$ 30,984	$ 144	$ —	$ 500
40,823	197	—	300
151,938	—	—	647
380,448	1,871	—	—
27,199	145	—	200
32,924	—	—	179
6,918	—	817	—
29	—	6	—
123,920	3,752	—	—
449	—	—	510
66,934	—	—	—
21,456	—	—	—
832	—	—	—
14,572	—	—	—
1,488	—	—	—
794	2,966	—	—
$ 901,708	$ 9,075	$ 823	$ 2,336
$ 2,849	$ 221,835	$ —	$ —
$ 2,849	$ 221,835	$ 0	$ 0
$ 454,870	$ 14,154	$ —	$ 7,293
24,890	—	—	359
$ 479,760	$ 14,154	$ 0	$ 7,652

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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 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

Utah Correctional Industries (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.

Federal Health Insurance Pool

The Federal Health Insurance Pool is a temporary high risk health insurance program enacted by Section 1101(b) of the Patient Protection and Affordable Care Act, Public Law 111-148, known as the "Pre-Existing Condition Insurance Plan" or PCIP. The PCIP program provides health insurance coverage to uninsured individuals with pre-existing conditions who have been without insurance for at least six months. Ongoing operating costs are recovered through federal contract and premium charges.

Combining Statement Of Net Position
Nonmajor Enterprise Funds

June 30, 2014 (Expressed in Thousands)

	Housing Loan Programs	Agriculture Loan Fund	Energy Efficiency Fund	Petroleum Storage Tank Loan Fund
ASSETS				
Current Assets:				
Cash and Cash Equivalents	$ 10,573	$ 15,693	$ 2,436	$ —
Receivables:				
Accounts, net	—	—	—	—
Accrued Interest	821	552	3	—
Notes/Loans/Mortgages, net	6,231	3,448	436	—
Due From Other Funds	—	1	—	—
Due From Component Units	—	—	—	—
Prepaid Items	—	—	—	—
Inventories	—	—	—	—
Total Current Assets	17,625	19,694	2,875	0
Noncurrent Assets:				
Investments	1,091	—	—	—
Accrued Interest Receivable	1,192	—	—	—
Notes/Loans/Mortgages Receivables, net	101,855	33,815	2,288	—
Capital Assets:				
Land	—	—	—	—
Infrastructure	—	—	—	—
Buildings and Improvements	—	—	—	—
Machinery and Equipment	—	20	—	—
Intangible Assets–Software	—	—	—	—
Less Accumulated Depreciation	—	(20)	—	—
Total Capital Assets	0	0	0	0
Total Noncurrent Assets	104,138	33,815	2,288	0
Total Assets	121,763	53,509	5,163	0
DEFERRED OUTFLOWS OF RESOURCES				
Deferred Amount on Refundings of Bonded Debt	—	—	—	—
Total Deferred Outflows of Resources	0	0	0	0
LIABILITIES				
Current Liabilities:				
Accounts Payable and Accrued Liabilities	127	26	79	—
Deposits	97	—	—	—
Due To Other Funds	—	1	—	—
Due To Component Units	—	—	—	—
Unearned Revenue	—	—	—	—
Policy Claims Liabilities	—	—	—	—
Revenue Bonds Payable	—	—	—	—
Total Current Liabilities	224	27	79	0
Noncurrent Liabilities:				
Revenue Bonds Payable	—	—	—	—
Total Noncurrent Liabilities	0	0	0	0
Total Liabilities	224	27	79	0
NET POSITION				
Net Investment in Capital Assets	—	—	—	—
Restricted for:				
Loan Programs	74,345	4,724	—	—
Unrestricted	47,194	48,758	5,084	—
Total Net Position	$ 121,539	$ 53,482	$ 5,084	$ 0

Transportation Infrastructure Loan Fund	Alcoholic Beverage Control	Utah Correctional Industries	State Trust Lands Administration	Utah Dairy Commission	Federal Health Insurance Pool	Total Nonmajor Enterprise Funds
$ 23,468	$ 144	$ 917	$ 5,987	$ 996	$ 81	$ 60,295
—	2,859	1,074	10,298	273	281	14,785
8	—	—	—	—	—	1,384
185	—	—	—	—	—	10,300
—	7,115	992	424	—	—	8,532
—	—	19	—	—	—	19
—	13	25	—	3	10	51
—	30,941	1,552	—	21	—	32,514
23,661	41,072	4,579	16,709	1,293	372	127,880
—	—	—	—	248	—	1,339
—	—	—	—	—	—	1,192
637	—	—	—	—	—	138,595
—	22,392	—	263	32	—	22,687
—	—	304	—	—	—	304
—	75,275	4,021	233	143	—	79,672
—	9,445	4,557	1,321	63	—	15,406
—	328	69	—	—	—	397
—	(29,467)	(3,742)	(1,182)	(162)	—	(34,573)
0	77,973	5,209	635	76	0	83,893
637	77,973	5,209	635	324	0	225,019
24,298	119,045	9,788	17,344	1,617	372	352,899
—	1,017	14	—	—	—	1,031
0	1,017	14	0	0	0	1,031
—	9,088	1,973	1,072	29	6	12,400
—	—	—	—	—	—	97
—	15,982	220	6,525	—	—	22,728
—	—	—	74	—	—	74
—	984	12	4,251	—	8	5,255
—	—	—	—	—	358	358
—	5,187	171	—	—	—	5,358
0	31,241	2,376	11,922	29	372	46,270
—	74,482	1,534	—	—	—	76,016
0	74,482	1,534	0	0	0	76,016
0	105,723	3,910	11,922	29	372	122,286
—	6,431	3,521	635	76	—	10,663
24,298	—	—	—	—	—	103,367
—	7,908	2,371	4,787	1,512	—	117,614
$ 24,298	$ 14,339	$ 5,892	$ 5,422	$ 1,588	$ 0	$ 231,644

Combining Statement Of Revenues, Expenses, And Changes In Fund Net Position
Nonmajor Enterprise Funds

For the Fiscal Year Ended June 30, 2014 (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	$ —	$ —	$ 2	$ —
Fees and Assessments	—	—	—	—
Interest on Notes/Mortgages	1,734	1,256	5	20
Miscellaneous	35	1	—	—
Total Operating Revenues	1,769	1,257	7	20
OPERATING EXPENSES				
Administration	303	360	—	—
Purchases, Materials, and Services for Resale	—	—	—	—
Grants	507	—	187	—
Rentals and Leases	—	4	—	—
Maintenance	3	—	—	—
Depreciation/Amortization	—	—	—	—
Benefit Claims	—	—	—	—
Miscellaneous Other:				
Data Processing	—	—	—	—
Supplies	—	—	—	—
Utilities	13	—	—	—
Advertising and Other	231	23	1	—
Total Operating Expenses	1,057	387	188	0
Operating Income (Loss)	712	870	(181)	20
NONOPERATING REVENUES (EXPENSES)				
Investment Income	53	56	12	25
Federal Contracts and Grants	2,311	—	—	—
Tax Revenues	—	524	—	—
Interest Expense	—	—	—	—
Other Revenues (Expenses)	—	—	—	(5,551)
Total Nonoperating Revenues (Expenses)	2,364	580	12	(5,526)
Income (Loss) before Transfers	3,076	1,450	(169)	(5,506)
Transfers In	2,243	—	—	—
Transfers Out	—	(643)	(45)	(168)
Change in Net Position	5,319	807	(214)	(5,674)
Net Position – Beginning	116,220	52,675	5,298	5,674
Net Position – Ending	$ 121,539	$ 53,482	$ 5,084	$ 0

Transportation Infrastructure Loan Fund	Alcoholic Beverage Control	Utah Correctional Industries	State Trust Lands Administration	Utah Dairy Commission	Federal Health Insurance Pool	Total Nonmajor Enterprise Funds
$ —	$ 310,228	$ 23,460	$ 12,098	$ 35	$ 2,471	$ 348,294
—	2,684	—	28	2,619	—	5,331
23	—	—	—	—	—	3,038
—	532	11	—	110	—	689
23	313,444	23,471	12,126	2,764	2,471	357,352
—	17,813	6,014	6,882	664	362	32,398
—	192,029	15,877	—	82	—	207,988
—	—	—	—	—	—	694
—	998	574	653	—	—	2,229
—	3,785	769	56	—	—	4,613
—	3,167	410	24	10	—	3,611
—	—	—	—	—	16,090	16,090
—	1,568	140	267	—	—	1,975
—	415	855	108	—	—	1,378
—	171	115	111	—	—	410
—	2,541	743	2,129	1,959	—	7,627
0	222,487	25,497	10,230	2,715	16,452	279,013
23	90,957	(2,026)	1,896	49	(13,981)	78,339
213	10	—	3	(10)	—	362
—	302	1,904	—	—	13,981	18,498
—	—	—	—	—	—	524
—	(3,461)	(89)	—	—	—	(3,550)
—	—	—	—	—	—	(5,551)
213	(3,149)	1,815	3	(10)	13,981	10,283
236	87,808	(211)	1,899	39	0	88,622
20,000		—	—	—	—	22,243
—	(87,808)	—	(2,007)	—	—	(90,671)
20,236	0	(211)	(108)	39	0	20,194
4,062	14,339	6,103	5,530	1,549	—	211,450
$ 24,298	$ 14,339	$ 5,892	$ 5,422	$ 1,588	$ 0	$ 231,644

Combining Statement Of Cash Flows
Nonmajor Enterprise Funds

For the Fiscal Year Ended June 30, 2014 (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	$ 1,626	$ 1,373	$ 331	$ 22
Receipts from Loan Maturities	4,964	7,270	1,081	107
Receipts from State Customers	—	—	—	—
Payments to Suppliers/Claims/Grants	(350)	(10)	(308)	—
Disbursements for Loans Receivable	(12,210)	(3,611)	(450)	(22)
Payments for Employee Services and Benefits	(303)	(361)	—	—
Payments to State Suppliers	(381)	(15)	(1)	—
Payments of Sales, School Lunch, and Premium Taxes	—	—	—	—
Net Cash Provided (Used) by Operating Activities	(6,654)	4,646	653	107
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES				
Borrowings Under Interfund Loans	—	—	—	—
Repayments Under Interfund Loans	—	—	—	—
Federal Contracts and Grants and Other Revenues and Expenses	2,311	—	—	(4,921)
Restricted Sales Tax	—	524	—	—
Transfers In from Other Funds	2,243	—	—	—
Transfers Out to Other Funds	—	(643)	(45)	(168)
Net Cash Provided (Used) by Noncapital Financing Activities	4,554	(119)	(45)	(5,089)
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES				
Principal Paid on Debt and Contract Maturities	—	—	—	—
Acquisition and Construction of Capital Assets	—	—	—	—
Interest Paid on Bonds, Notes, and Capital Leases	—	—	—	—
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	53	56	12	25
Net Cash Provided (Used) by Investing Activities	53	56	12	25
Net Cash Provided (Used) – All Activities	(2,047)	4,583	620	(4,957)
Cash and Cash Equivalents – Beginning	12,620	11,110	1,816	4,957
Cash and Cash Equivalents – Ending	$ 10,573	$ 15,693	$ 2,436	$ 0

Transportation Infrastructure Loan Fund	Alcoholic Beverage Control	Utah Correctional Industries	State Trust Lands Administration	Utah Dairy Commission	Federal Health Insurance Pool	Total Nonmajor Enterprise Funds
$ 22	$ 373,752	$ 8,132	$ 10,827	$ 2,740	$ 2,545	$ 401,370
781	—	—	—	—	—	14,203
—	—	15,064	—	—	—	15,064
—	(198,386)	(15,248)	(1,857)	(2,051)	(22,263)	(240,473)
(822)	—	—	—	—	—	(17,115)
—	(15,930)	(5,963)	(6,640)	(663)	—	(29,860)
—	(3,663)	(3,442)	(267)	—	—	(7,769)
—	(60,930)	—	—	—	—	(60,930)
(19)	94,843	(1,457)	2,063	26	(19,718)	74,490
—	15,683	—	—	—	—	15,683
—	(16,077)	—	—	—	—	(16,077)
—	—	1,445	—	—	19,421	18,256
—	—	—	—	—	—	524
20,000	—	—	—	—	—	22,243
—	(87,808)	—	(2,007)	—	—	(90,671)
20,000	(88,202)	1,445	(2,007)	0	19,421	(50,042)
—	(4,707)	(154)	—	—	—	(4,861)
—	(155)	(796)	—	(6)	—	(957)
—	(1,782)	(72)	—	—	—	(1,854)
0	(6,644)	(1,022)	0	(6)	0	(7,672)
—	—	—	—	5	—	5
213	10	—	3	(10)	—	362
213	10	0	3	(5)	0	367
20,194	7	(1,034)	59	15	(297)	17,143
3,274	137	1,951	5,928	981	378	43,152
$ 23,468	$ 144	$ 917	$ 5,987	$ 996	$ 81	$ 60,295

Continues

Combining Statement Of Cash Flows
Nonmajor Enterprise Funds

Continued

For the Fiscal Year Ended June 30, 2014 (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)	$ 712	$ 870	$ (181)	$ 20
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:				
Depreciation/Amortization Expense	—	—	—	—
Net Changes in Assets, Deferred Outflows of Resources, Liabilities, and Deferred Inflows of Resources:				
Accounts Receivable/Due From Other Funds	—	19	326	—
Notes/Accrued Interest Receivables	(7,470)	3,755	629	87
Inventories	—	—	—	—
Prepaid Items	—	—	—	—
Accrued Liabilities/Due to Other Funds	104	2	(121)	—
Unearned Revenue/Deposits	—	—	—	—
Policy Claims Liabilities	—	—	—	—
Net Cash Provided (Used) by Operating Activities	$ (6,654)	$ 4,646	$ 653	$ 107
SCHEDULE OF NONCASH INVESTING, CAPITAL, AND FINANCING ACTIVITIES				
Increase (Decrease) in Fair Value of Investments	$ —	$ —	$ —	$ —
Total Noncash Investing, Capital, and Financing Activities	$ 0	$ 0	$ 0	$ 0

Transportation Infrastructure Loan Fund	Alcoholic Beverage Control	Utah Correctional Industries	State Trust Lands Administration	Utah Dairy Commission	Federal Health Insurance Pool	Total Nonmajor Enterprise Funds
$ 23	$ 90,957	$ (2,026)	$ 1,896	$ 49	$ (13,981)	$ 78,339
—	3,167	410	24	10	—	3,611
—	(604)	(287)	(2,094)	(24)	168	(2,496)
(42)	—	—	—	—	—	(3,041)
—	(111)	491	—	2	—	382
—	(12)	(25)	—	(1)	—	(38)
—	1,465	(32)	1,442	(10)	(36)	2,814
—	(19)	12	795	—	(92)	696
—	—	—	—	—	(5,777)	(5,777)
$ (19)	$ 94,843	$ (1,457)	$ 2,063	$ 26	$ (19,718)	$ 74,490
$ 116	$ —	$ —	$ 3	$ —	$ —	$ 119
$ 116	$ 0	$ 0	$ 3	$ 0	$ 0	$ 119

Detail Schedule of Expenditures—Budget and Actual Comparison
Enterprise Funds with Legally Adopted Annual Budgets

For the Fiscal Year Ended June 30, 2014 (Expressed in Thousands)

Appropriation Line Item Name	Source of Funding: State Funds	Source of Funding: Federal Funds	Source of Funding: Restricted and Other Funds	Final Budget
ALCOHOLIC BEVERAGE CONTROL				
Alcoholic Beverage Control Administration	$ 39,562	$ —	$ —	$ 39,562
ABC – Parents Empowered	1,973	—	—	1,973
Total Alcoholic Beverage Control	$ 41,535	$ 0	$ 0	$ 41,535

Actual Expenditures	Lapse to Unrestricted	Lapse to Restricted and Other	Nonlapse or (Deficit) Carry Forward
$ 36,854	$ 2,708	$ —	$ —
1,884	—	—	89
$ 38,738	$ 2,708	$ 0	$ 89

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Internal Service Funds

Technology Services

This fund is responsible for providing data processing and various other computer services along with voice and data communication services to state agencies.

General Services

This fund manages cooperative purchasing contracts and provides purchasing card, printing and mailing services, and surplus property services to state agencies. This fund also provides central accounting services for the Department of Administrative Services and warehouse services for the Department of Natural Resources.

Fleet Operations

This fund provides motor pool, fuel network, and travel services to state agencies.

Risk Management

This fund provides insurance coverage and loss prevention services 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 is responsible 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 provides human resource and payroll services to state agencies.

Combining Statement Of Net Position
Internal Service Funds

June 30, 2014 (Expressed in Thousands)

	Technology Services	General Services	Fleet Operations	Risk Management
ASSETS				
Current Assets:				
Cash and Cash Equivalents	$ —	$ 4,586	$ 152	$ 53,705
Receivables:				
Accounts, net	194	1,824	2,597	—
Due From Other Funds	24,166	2,447	3,841	503
Due From Component Units	—	7	23	6
Prepaid Items	4,799	667	—	—
Inventories	324	1,620	4,851	—
Total Current Assets	29,483	11,151	11,464	54,214
Noncurrent Assets:				
Prepaid Items	280	—	—	—
Notes/Loans/Mortgages Receivables, net	—	—	—	1,000
Capital Assets:				
Land	17	—	—	—
Infrastructure	303	—	—	—
Buildings and Improvements	4,611	1,379	193	—
Machinery and Equipment	73,483	12,798	130,699	—
Intangible Assets–Software	10,548	120	219	635
Construction in Progress	348	—	—	—
Less Accumulated Depreciation	(76,121)	(10,318)	(54,184)	(302)
Total Capital Assets	13,189	3,979	76,927	333
Total Noncurrent Assets	13,469	3,979	76,927	1,333
Total Assets	42,952	15,130	88,391	55,547
DEFERRED OUTFLOWS OF RESOURCES				
Deferred Amount on Refundings of Bonded Debt	—	21	—	—
Total Deferred Outflows of Resources	0	21	0	0
LIABILITIES				
Current Liabilities:				
Accounts Payable and Accrued Liabilities	18,978	3,548	5,569	951
Due To Other Funds	490	106	25	78
Interfund Loans Payable	5,134	1,179	16,050	—
Policy Claims Liabilities	—	—	—	18,293
Contracts/Notes Payable	—	—	—	—
Revenue Bonds Payable	—	97	—	—
Total Current Liabilities	24,602	4,930	21,644	19,322
Noncurrent Liabilities:				
Interfund Loans Payable	7,191	2,960	28,681	—
Policy Claims Liabilities	—	—	—	30,292
Contracts/Notes Payable	—	—	—	—
Revenue Bonds Payable	—	353	—	—
Total Noncurrent Liabilities	7,191	3,313	28,681	30,292
Total Liabilities	31,793	8,243	50,325	49,614
Net Position				
Net Investment in Capital Assets	13,189	3,584	76,927	333
Restricted for:				
Insurance Programs	—	—	—	3,985
Unrestricted (Deficit)	(2,030)	3,324	(38,861)	1,615
Total Net Position	$ 11,159	$ 6,908	$ 38,066	$ 5,933

Property Management	Human Resource Management	Total
$ 3,441	$ 2,527	$ 64,411
83	—	4,698
312	301	31,570
1,528	—	1,564
28	—	5,494
—	—	6,795
5,392	2,828	114,532
370	—	650
—	—	1,000
—	—	17
—	—	303
—	—	6,183
690	54	217,724
—	42	11,564
—	—	348
(653)	(88)	(141,666)
37	8	94,473
407	8	96,123
5,799	2,836	210,655
—	—	21
0	0	21
2,150	624	31,820
22	484	1,205
—	—	22,363
—	—	18,293
28	—	28
—	—	97
2,200	1,108	73,806
—	—	38,832
—	—	30,292
370	—	370
—	—	353
370	0	69,847
2,570	1,108	143,653
37	8	94,078
—	—	3,985
3,192	1,720	(31,040)
$ 3,229	$ 1,728	$ 67,023

Combining Statement Of Revenues, Expenses, And Changes In Fund Net Position
Internal Service Funds

For the Fiscal Year Ended June 30, 2014 (Expressed in Thousands)

	Technology Services	General Services	Fleet Operations	Risk Management
OPERATING REVENUES				
Charges for Services/Premiums	$ 170,957	$ 22,186	$ 68,492	$ 39,250
Miscellaneous	32	112	78	—
Total Operating Revenues	170,989	22,298	68,570	39,250
OPERATING EXPENSES				
Administration	78,338	6,270	1,899	2,927
Materials and Services for Resale	14,104	11,310	37,886	21,685
Rentals and Leases	356	247	369	32
Maintenance	753	564	14,896	26
Depreciation/Amortization	6,902	1,522	10,766	161
Benefit Claims	—	—	—	15,261
Miscellaneous Other:				
Data Processing	63,411	227	662	107
Supplies	389	212	209	128
Utilities	471	52	504	26
Advertising and Other	4,905	980	2,052	934
Total Operating Expenses	169,629	21,384	69,243	41,287
Operating Income (Loss)	1,360	914	(673)	(2,037)
NONOPERATING REVENUES (EXPENSES)				
Investment Earnings	—	—	—	266
Disposal of Capital Assets	—	33	724	—
Interest Expense	—	(18)	—	—
Refunds Paid to Federal Government	—	(132)	—	—
Other Revenues (Expenses)	48	(155)	482	—
Total Nonoperating Revenues (Expenses)	48	(272)	1,206	266
Income (Loss) before Transfers	1,408	642	533	(1,771)
Transfers In	—	—	467	—
Transfers Out	—	(245)	—	—
Change in Net Position	1,408	397	1,000	(1,771)
Net Position – Beginning	9,751	6,511	37,066	7,704
Net Position – Ending	$ 11,159	$ 6,908	$ 38,066	$ 5,933

Property Management	Human Resource Management	Total
$ 28,542	$ 11,363	$ 340,790
1	—	223
28,543	11,363	341,013
7,495	9,871	106,800
—	—	84,985
605	10	1,619
8,572	1	24,812
19	18	19,388
—	—	15,261
450	741	65,598
175	66	1,179
9,837	128	11,018
1,456	344	10,671
28,609	11,179	341,331
(66)	184	(318)
5	—	271
(3)	—	754
(20)	—	(38)
—	—	(132)
—	—	375
(18)	0	1,230
(84)	184	912
—	—	467
—	—	(245)
(84)	184	1,134
3,313	1,544	65,889
$ 3,229	$ 1,728	$ 67,023

State of Utah

Combining Statement Of Cash Flows
Internal Service Funds

For the Fiscal Year Ended June 30, 2014 (Expressed in Thousands)

	Technology Services	General Services	Fleet Operations	Risk Management
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts from Customers/Loan Interest/Fees/Premiums	$ 1,656	$ 5,194	$ 23,785	$ 22,661
Receipts from State Customers	164,540	17,249	44,339	18,259
Payments to Suppliers/Claims/Grants	(58,957)	(13,966)	(21,205)	(31,607)
Payments for Employee Services and Benefits	(78,162)	(6,245)	(1,895)	(2,915)
Payments to State Suppliers and Grants	(21,562)	—	(34,666)	(5,647)
Net Cash Provided (Used) by Operating Activities	7,515	2,232	10,358	751
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES				
Borrowings Under Interfund Loans	1,259	—	—	—
Payments of Bonds, Notes, Deposits, and Refunds	—	—	—	—
Interest Paid on Bonds, Notes, and Financing Costs	—	—	—	—
Transfers Out to Other Funds	—	(180)	—	—
Net Cash Provided (Used) by Noncapital Financing Activities	1,259	(180)	0	0
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES				
Borrowings Under Interfund Loans	—	—	3,287	—
Repayments Under Interfund Loans	(2,294)	(292)	—	—
Proceeds from Disposition of Capital Assets	16	47	3,651	—
Federal Grants and Other Revenues	48	—	482	—
Principal Paid on Debt and Contract Maturities	—	(84)	—	—
Acquisition and Construction of Capital Assets	(6,544)	(1,007)	(18,164)	(27)
Transfers In from Other Funds	—	—	467	—
Transfers Out to Other Funds	—	(65)	—	—
Net Cash Provided (Used) by Capital and Related Financing Activities	(8,774)	(1,401)	(10,277)	(27)
CASH FLOWS FROM INVESTING ACTIVITIES				
Receipts of Interest and Dividends from Investments	—	—	—	266
Net Cash Provided (Used) by Investing Activities	0	0	0	266
Net Cash Provided (Used) – All Activities	0	651	81	990
Cash and Cash Equivalents – Beginning	—	3,935	71	52,715
Cash and Cash Equivalents – Ending	$ 0	$ 4,586	$ 152	$ 53,705

Property Management	Human Resource Management	Total
$ —	$ 297	$ 53,593
27,473	10,853	282,713
(19,517)	—	(145,252)
(7,495)	(9,832)	(106,544)
(1,604)	(1,212)	(64,691)
(1,143)	106	19,819
—	—	1,259
(25)	—	(25)
(20)	—	(20)
—	—	(180)
(45)	0	1,034
—	—	3,287
—	—	(2,586)
—	—	3,714
—	—	530
—	—	(84)
—	—	(25,742)
—	—	467
—	—	(65)
0	0	(20,479)
5	—	271
5	0	271
(1,183)	106	645
4,624	2,421	63,766
$ 3,441	$ 2,527	$ 64,411

Continues

Combining Statement Of Cash Flows
Internal Service Funds

Continued

For the Fiscal Year Ended June 30, 2014 (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)	$ 1,360	$ 914	$ (673)	$ (2,037)
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:				
Depreciation/Amortization Expense	6,902	1,522	10,766	161
Miscellaneous Gains, Losses, and Other Items	—	(287)	—	—
Net Changes in Assets, Deferred Outflows of Resources, Liabilities, and Deferred Inflows of Resources:				
Accounts Receivable/Due From Other Funds	(4,793)	300	(446)	(30)
Notes/Accrued Interest Receivables	—	—	—	1,700
Inventories	225	(383)	135	—
Prepaid Items/Other Assets	(2,660)	(451)	22	—
Accrued Liabilities/Due to Other Funds	6,481	617	554	562
Policy Claims Liabilities	—	—	—	395
Net Cash Provided (Used) by Operating Activities	$ 7,515	$ 2,232	$ 10,358	$ 751
SCHEDULE OF NONCASH INVESTING, CAPITAL, AND FINANCING ACTIVITIES				
Increase (Decrease) in Fair Value of Investments	$ —	$ —	$ —	$ 24
Total Noncash Investing, Capital, and Financing Activities	$ 0	$ 0	$ 0	$ 24

Property Management	Human Resource Management	Total
$ (66)	$ 184	$ (318)
19	18	19,388
—	—	(287)
(1,206)	(300)	(6,475)
—	—	1,700
—	—	(23)
72	167	(2,850)
38	37	8,289
—	—	395
$ (1,143)	$ 106	$ 19,819
$ —	$ —	$ 24
$ 0	$ 0	$ 24

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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.

Post-Retirement Benefits Trust Funds

The State administers the State Employee and the Elected Official Other Postemployment Benefit Plans as irrevocable trusts. These trusts funds account for the assets accumulated and the payments made for other postemployment benefits provided to current and future state employee and elected official retirees. Funding comes from employer contributions and investment earnings.

Other Employee Benefits Trust Fund

This fund is used to accumulate resources required to be held in trust to pay for other employee benefits.

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 position of the fund is 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 and provide revolving loan capital. Sources of funding include fees from participating companies, recovered costs and settlements from responsible parties, and investment income. The net position of this fund is 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 Position
Pension And
Other Employee Benefit Trust Funds

June 30, 2014 (Expressed in Thousands)

	Pension Trust			
	Non-Contributory System	Contributory System	Public Safety System	Firefighters System
ASSETS				
Cash and Cash Equivalents	$ 1,336,317	$ 85,819	$ 181,409	$ 64,797
Receivables:				
Member Contributions	—	257	26	540
Employer Contributions	43,714	651	4,413	—
Court Fees and Fire Insurance Premiums	—	—	—	895
Investments	196,209	12,648	26,736	9,550
Total Receivables	239,923	13,556	31,175	10,985
Due From Other Funds	—	—	—	—
Investments:				
Debt Securities	3,248,790	209,429	442,670	158,126
Equity Investments	7,677,060	494,893	1,046,056	373,660
Absolute Return	3,410,782	219,873	464,745	166,011
Private Equity	2,253,541	145,272	307,061	109,685
Real Assets	2,497,253	160,982	340,270	121,548
Invested Securities Lending Collateral	1,591,294	102,581	216,825	77,452
Total Investments	20,678,720	1,333,030	2,817,627	1,006,482
Capital Assets:				
Land	1,413	91	192	69
Buildings and Improvements	13,975	904	1,903	678
Machinery and Equipment	4,639	300	631	225
Less Accumulated Depreciation	(15,494)	(1,002)	(2,109)	(752)
Total Capital Assets	4,533	293	617	220
Total Assets	22,259,493	1,432,698	3,030,828	1,082,484
LIABILITIES				
Accounts Payable	342,041	21,720	45,909	16,399
Securities Lending Liability	1,591,294	102,581	216,825	77,452
Due To Other Funds	—	—	—	—
Leave/Postemployment Benefits	11,456	738	1,561	558
Insurance Reserves	3,968	256	540	193
Real Estate Liabilities	394,919	25,458	53,809	19,221
Total Liabilities	2,343,678	150,753	318,644	113,823
NET POSITION				
Restricted for:				
Pension Benefits	19,915,815	1,281,945	2,712,184	968,661
Other Postemployment Benefits	—	—	—	—
Defined Contribution	—	—	—	—
Total Net Position	$ 19,915,815	$ 1,281,945	$ 2,712,184	$ 968,661

Pension Trust				Defined Contribution Plans			
Judges System	Governors and Legislative Pension Plan	Tier 2 Public Employees	Tier 2 Safety and Firefighters	401(k) Plan	457 (b) Plan	IRA Plans	Health Reimbursement Arrangement
$ 10,407	$ 669	$ 3,056	$ 258	$ 7,600	$ 182	$ 52	$ 14,669
—	—	—	—	—	—	—	—
207	189	2,097	115	—	—	—	—
135	—	—	—	—	—	—	—
1,534	98	450	38	80,987	9,230	—	1,579
1,876	287	2,547	153	80,987	9,230	0	1,579
—	—	—	—	—	—	—	—
25,395	1,631	7,454	624	1,404,127	156,052	42,041	—
60,010	3,854	17,613	1,475	2,212,458	253,715	53,816	—
26,661	1,712	7,825	655	—	—	—	—
17,615	1,131	5,170	433	—	—	—	—
19,520	1,254	5,729	480	49,773	5,743	1,752	—
12,439	799	3,651	306	—	—	—	—
161,640	10,381	47,442	3,973	3,666,358	415,510	97,609	0
11	1	3	—	—	—	—	—
107	6	31	3	—	—	—	—
37	2	10	1	—	—	—	—
(120)	(7)	(34)	(3)	—	—	—	—
35	2	10	1	0	0	0	0
173,958	11,339	53,055	4,385	3,754,945	424,922	97,661	16,248
2,634	169	773	65	8,664	354	46	64
12,439	799	3,651	306	—	—	—	—
—	—	—	—	—	—	—	—
90	6	26	2	—	—	—	—
31	2	9	1	—	—	—	—
3,088	197	906	76	—	—	—	—
18,282	1,173	5,365	450	8,664	354	46	64
155,676	10,166	47,690	3,935	—	—	—	—
—	—	—	—	—	—	—	—
—	—	—	—	3,746,281	424,568	97,615	16,184
$ 155,676	$ 10,166	$ 47,690	$ 3,935	$ 3,746,281	$ 424,568	$ 97,615	$ 16,184

Continues

Combining Statement Of Fiduciary Net Position
Pension And
Other Employee Benefit Trust Funds

Continued

June 30, 2014 (Expressed in Thousands)

	Post-Retirement Benefits Trust			
	State Employee	Elected Official	Other Employee Benefits	Total
ASSETS				
Cash and Cash Equivalents	$ 2,962	$ 498	$ 3,960	$ 1,712,655
Receivables:				
Member Contributions	—	—	—	823
Employer Contributions	—	—	—	51,386
Court Fees and Fire Insurance Premiums	—	—	—	1,030
Investments	—	—	—	339,059
Total Receivables	0	0	0	392,298
Due From Other Funds	—	—	4,438	4,438
Investments:				
Debt Securities	119,800	4,620	—	5,820,759
Equity Investments	77,873	2,178	—	12,274,661
Absolute Return	—	—	—	4,298,264
Private Equity	—	—	—	2,839,908
Real Assets	—	—	—	3,204,304
Invested Securities Lending Collateral	—	—	—	2,005,347
Total Investments	197,673	6,798	0	30,443,243
Capital Assets:				
Land	—	—	—	1,780
Buildings and Improvements	—	—	—	17,607
Machinery and Equipment	—	—	—	5,845
Less Accumulated Depreciation	—	—	—	(19,521)
Total Capital Assets	0	0	0	5,711
Total Assets	200,635	7,296	8,398	32,558,345
LIABILITIES				
Accounts Payable	—	—	—	438,838
Securities Lending Liability	—	—	—	2,005,347
Due To Other Funds	2,033	—	—	2,033
Leave/Postemployment Benefits	107	—	—	14,544
Insurance Reserves	—	—	—	5,000
Real Estate Liabilities	—	—	—	497,674
Total Liabilities	2,140	0	0	2,963,436
NET POSITION				
Restricted for:				
Pension Benefits	—	—	—	25,096,072
Other Postemployment Benefits	198,495	7,296	8,398	214,189
Defined Contribution	—	—	—	4,284,648
Total Net Position	$ 198,495	$ 7,296	$ 8,398	$ 29,594,909

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Combining Statement Of Changes In Fiduciary Net Position
Pension And
Other Employee Benefit Trust Funds

For the Fiscal Year Ended June 30, 2014 (Expressed in Thousands)

	Pension Trust			
	Non-Contributory System	Contributory System	Public Safety System	Firefighters System
ADDITIONS				
Contributions:				
Member	$ 14,208	$ 6,376	$ 1,258	$ 18,325
Employer	710,933	12,874	128,744	3,494
Court Fees and Fire Insurance Premiums	—	—	—	11,285
Total Contributions	725,141	19,250	130,002	33,104
Investment Income:				
Net Increase (Decrease) in Fair Value of Investments	2,236,726	146,447	302,867	108,584
Interest, Dividends, and Other Investment Income	398,403	26,084	53,948	19,341
Less Investment Expenses	(46,148)	(3,021)	(6,252)	(2,240)
Net Investment Income	2,588,981	169,510	350,563	125,685
Transfers From Affiliated Systems	—	33,094	4,676	1,302
Total Additions	3,314,122	221,854	485,241	160,091
DEDUCTIONS				
Retirement Benefits	812,550	59,203	112,470	34,951
Cost of Living Benefits	162,134	14,778	24,662	9,485
Supplemental Retirement Benefits	—	177	354	311
Retiree Healthcare Benefits	—	—	—	—
Refunds/Plan Distributions	2,454	1,922	467	106
Administrative Expenses	8,329	480	1,161	355
Transfers To Affiliated Systems	42,277	—	—	—
Total Deductions	1,027,744	76,560	139,114	45,208
Change in Net Position Restricted for:				
Pension Benefits	2,286,378	145,294	346,127	114,883
Other Postemployment Benefits	—	—	—	—
Defined Contribution	—	—	—	—
Net Position – Beginning	17,629,437	1,136,651	2,366,057	853,778
Net Position – Ending	$ 19,915,815	$ 1,281,945	$ 2,712,184	$ 968,661

Pension Trust				Defined Contribution Plans			
Judges System	Governors and Legislative Pension Plan	Tier 2 Public Employees	Tier 2 Safety and Firefighters	401(k) Plan	457 (b) Plan	IRA Plans	Health Reimbursement Arrangement
$ —	$ —	$ —	$ —	$ 230,086	$ 25,696	$ 20,326	$ —
4,990	252	25,743	2,451	—	—	—	6,750
1,498	—	—	—	—	—	—	—
6,488	252	25,743	2,451	230,086	25,696	20,326	6,750
17,391	1,162	3,446	270	531,966	60,404	12,001	30
3,098	207	646	51	3,195	342	—	—
(359)	(23)	(75)	(5)	(2,945)	(325)	(81)	—
20,130	1,346	4,017	316	532,216	60,421	11,920	30
3,186	19	3	—	—	—	—	—
29,804	1,617	29,763	2,767	762,302	86,117	32,246	6,780
8,248	718	—	—	—	—	—	—
1,941	174	—	—	—	—	—	—
—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—
—	—	—	—	223,523	21,314	6,848	2,041
66	4	6	—	5,372	616	128	24
—	—	—	3	—	—	—	—
10,255	896	6	3	228,895	21,930	6,976	2,065
19,549	721	29,757	2,764	—	—	—	—
—	—	—	—	—	—	—	—
—	—	—	—	533,407	64,187	25,270	4,715
136,127	9,445	17,933	1,171	3,212,874	360,381	72,345	11,469
$ 155,676	$ 10,166	$ 47,690	$ 3,935	$ 3,746,281	$ 424,568	$ 97,615	$ 16,184

Continues

Combining Statement Of Changes In Fiduciary Net Position
Pension And
Other Employee Benefit Trust Funds

Continued

For the Fiscal Year Ended June 30, 2014 (Expressed in Thousands)

	Post-Retirement Benefits Trust			
	State Employee	Elected Official	Other Employee Benefits	Total
ADDITIONS				
Contributions:				
Member	$ —	$ —	$ —	$ 316,275
Employer	30,342	2,030	8,397	937,000
Court Fees and Fire Insurance Premiums	—	—	—	12,783
Total Contributions	30,342	2,030	8,397	1,266,058
Investment Income:				
Net Increase (Decrease) in Fair Value of Investments	22,840	558	—	3,444,692
Interest, Dividends, and Other Investment Income	38	8	1	505,362
Less Investment Expenses	—	—	—	(61,474)
Net Investment Income	22,878	566	1	3,888,580
Transfers From Affiliated Systems	—	—	—	42,280
Total Additions	53,220	2,596	8,398	5,196,918
DEDUCTIONS				
Retirement Benefits	—	—	—	1,028,140
Cost of Living Benefits	—	—	—	213,174
Supplemental Retirement Benefits	—	—	—	842
Retiree Healthcare Benefits	27,366	340	—	27,706
Refunds/Plan Distributions	—	—	—	258,675
Administrative Expenses	—	—	—	16,541
Transfers To Affiliated Systems	—	—	—	42,280
Total Deductions	27,366	340	0	1,587,358
Change in Net Position Restricted for:				
Pension Benefits	—	—	—	2,945,473
Other Postemployment Benefits	25,854	2,256	8,398	36,508
Defined Contribution	—	—	—	627,579
Net Position – Beginning	172,641	5,040	—	25,985,349
Net Position – Ending	$ 198,495	$ 7,296	$ 8,398	$ 29,594,909

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Combining Statement Of Fiduciary Net Position
Private Purpose Trust Funds

June 30, 2014 (Expressed in Thousands)

	Utah Navajo Royalties Holding	Unclaimed Property Trust	Employers' Reinsurance Trust	Petroleum Storage Tank Trust
ASSETS				
Cash and Cash Equivalents	$ 2,368	$ 14,426	$ —	$ 6,219
Receivables:				
Accounts	69	—	4,972	1
Accrued Interest	—	—	—	2
Accrued Assessments	—	—	3,750	—
Loans	—	—	—	628
Due From Other Funds	1,800	—	—	—
Investments:				
Debt Securities	51,955	54,629	165,289	16,970
Equity Investments	101	1,068	—	—
Total Investments	52,056	55,697	165,289	16,970
Capital Assets:				
Land	271	—	—	—
Buildings and Improvements	10,715	—	—	—
Machinery and Equipment	187	—	—	—
Less Accumulated Depreciation	(3,443)	—	—	—
Total Capital Assets	7,730	0	0	0
Total Assets	64,023	70,123	174,011	23,820
LIABILITIES				
Accounts Payable	106	71	292	248
Due To Other Funds	73	—	56	—
Unearned Revenue	—	—	—	421
Policy Claims Liabilities	—	—	220,576	25,121
Total Liabilities	179	71	220,924	25,790
NET POSITION				
Restricted for:				
Individuals, Organizations, and Other Governments	63,844	70,052	(46,913)	(1,970)
Total Net Position	$ 63,844	$ 70,052	$ (46,913)	$ (1,970)

Utah Educational Savings Plan Trust	Miscellaneous Restricted Trust	Total
$ 1,814	$ 4,300	$ 29,127
—	—	5,042
—	—	2
—	—	3,750
—	—	628
—	312	2,112
1,777,047	12,270	2,078,160
5,692,176	—	5,693,345
7,469,223	12,270	7,771,505
—	—	271
—	—	10,715
1,367	—	1,554
(1,147)	—	(4,590)
220	0	7,950
7,471,257	16,882	7,820,116
536	710	1,963
—	1	130
—	—	421
—	—	245,697
536	711	248,211
7,470,721	16,171	7,571,905
$ 7,470,721	$ 16,171	$ 7,571,905

Combining Statement Of Changes In Fiduciary Net Position
Private Purpose Trust Funds

For the Fiscal Year Ended June 30, 2014 (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	179	28	171	—
Interest, Dividends, and Other Investment Income	240	273	771	86
Total Investment Income	419	301	942	86
Other Additions:				
Escheats	—	13,767	—	—
Royalties and Rents	7,699	—	—	—
Fees, Assessments, and Revenues	—	—	17,841	5,293
Court Settlement / Miscellaneous	—	—	1,769	7,401
Total Other	7,699	13,767	19,610	12,694
Total Additions	8,118	14,068	20,552	12,780
DEDUCTIONS				
Trust Operating Expenses	388	—	—	2,360
Distributions and Benefit Payments	—	12,024	1,486	—
Administrative and General Expenses	2,173	5,507	2,298	1,885
Total Deductions	2,561	17,531	3,784	4,245
Change in Net Position Restricted for:				
Individuals, Organizations, and Other Governments	5,557	(3,463)	16,768	8,535
Net Position – Beginning	58,287	73,515	(63,681)	(10,505)
Net Position – Ending	$ 63,844	$ 70,052	$ (46,913)	$ (1,970)

Utah Educational Savings Plan Trust	Miscellaneous Restricted Trust	Total
$ 858,673	$ 8,469	$ 867,142
858,673	8,469	867,142
866,650	—	867,028
140,064	53	141,487
1,006,714	53	1,008,515
—	—	13,767
—	—	7,699
—	22,774	45,908
—	7,212	16,382
0	29,986	83,756
1,865,387	38,508	1,959,413
—	32,554	35,302
259,574	8,486	281,570
7,168	1,548	20,579
266,742	42,588	337,451
1,598,645	(4,080)	1,621,962
5,872,076	20,251	5,949,943
$ 7,470,721	$ 16,171	$ 7,571,905

Combining Statement Of Fiduciary Assets and Liabilities
Agency Funds

June 30, 2014 (Expressed in Thousands)

	Taxes and Social Security	County and Local Collections	State Courts	Deposits, Suspense, and Miscellaneous	Total
ASSETS					
Cash and Cash Equivalents	$ 62	$ 133,762	$ 31,813	$ 22,771	$ 188,408
Accounts Receivable	—	14,917	—	13,649	28,566
Due From Other Funds	—	—	—	768	768
Investments:					
Debt Securities	—	5	—	19,419	19,424
Total Investments	0	5	0	19,419	19,424
Total Assets	$ 62	$ 148,684	$ 31,813	$ 56,607	$ 237,166
LIABILITIES					
Due To Individuals, Organizations, and Other Governments	$ 62	$ 148,684	$ 31,813	$ 56,607	$ 237,166
Total Liabilities	$ 62	$ 148,684	$ 31,813	$ 56,607	$ 237,166

Combining Statement Of Changes In Assets And Liabilities Agency Funds

For the Fiscal Year Ended June 30, 2014 (Expressed in Thousands)

	Balance June 30, 2013	Additions	Deletions	Balance June 30, 2014
TAXES AND SOCIAL SECURITY				
Assets				
Cash and Cash Equivalents	$ 19	$ 236,749	$ 236,706	$ 62
Receivables:				
Accounts Receivable	—	—	—	—
Total Assets	$ 19	$ 236,749	$ 236,706	$ 62
Liabilities				
Due To Individuals, Organizations, and Other Governments	$ 19	$ 236,792	$ 236,749	$ 62
Total Liabilities	$ 19	$ 236,792	$ 236,749	$ 62
COUNTY AND LOCAL COLLECTIONS				
Assets				
Cash and Cash Equivalents	$ 116,748	$ 1,537,923	$ 1,520,909	$ 133,762
Investments	4	2,452	2,451	5
Receivables:				
Accounts Receivable	6	14,917	6	14,917
Total Assets	$ 116,758	$ 1,555,292	$ 1,523,366	$ 148,684
Liabilities				
Due To Individuals, Organizations, and Other Governments	$ 116,758	$ 1,605,655	$ 1,573,729	$ 148,684
Total Liabilities	$ 116,758	$ 1,605,655	$ 1,573,729	$ 148,684
STATE COURTS				
Assets				
Cash and Cash Equivalents	$ 31,706	$ 102,386	$ 102,279	$ 31,813
Due From Other Funds	3	—	3	—
Total Assets	$ 31,709	$ 102,386	$ 102,282	$ 31,813
Liabilities				
Due To Individuals, Organizations, and Other Governments	$ 31,709	$ 72,947	$ 72,843	$ 31,813
Total Liabilities	$ 31,709	$ 72,947	$ 72,843	$ 31,813
DEPOSITS, SUSPENSE, AND MISCELLANEOUS				
Assets				
Cash and Cash Equivalents	$ 22,672	$ 817,050	$ 816,951	$ 22,771
Investments	20,517	169,035	170,133	19,419
Receivables:				
Accounts Receivable	13,048	1,225	624	13,649
Due From Other Funds	1,339	766	1,337	768
Total Assets	$ 57,576	$ 988,076	$ 989,045	$ 56,607
Liabilities				
Due To Individuals, Organizations, and Other Governments	$ 57,576	$ 649,597	$ 650,566	$ 56,607
Total Liabilities	$ 57,576	$ 649,597	$ 650,566	$ 56,607
TOTAL — ALL AGENCY FUNDS				
Assets				
Cash and Cash Equivalents	$ 171,145	$ 2,694,108	$ 2,676,845	$ 188,408
Investments	20,521	171,487	172,584	19,424
Receivables:				
Accounts Receivable	13,054	16,142	630	28,566
Due From Other Funds	1,342	766	1,340	768
Total Assets	$ 206,062	$ 2,882,503	$ 2,851,399	$ 237,166
Liabilities				
Due To Individuals, Organizations, and Other Governments	$ 206,062	$ 2,564,991	$ 2,533,887	$ 237,166
Total Liabilities	$ 206,062	$ 2,564,991	$ 2,533,887	$ 237,166

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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 University
Snow College
Utah College of Applied Technology

Combining Statement Of Net Position
Nonmajor Component Units

June 30, 2014 (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	$ 16,399	$ 3,924	$ 2,173	$ 1	$ 247
Investments	—	—	—	—	—
Receivables:					
Accounts, net	—	651	8	20	85
Notes/Loans/Mortgages/Pledges, net	—	—	—	—	—
Accrued Interest	—	—	—	—	—
Due From Primary Government	—	121	—	—	—
Prepaid Items	10	—	—	—	42
Inventories	—	—	—	20	—
Other Assets	—	—	142	—	—
Total Current Assets	16,409	4,696	2,323	41	374
Noncurrent Assets:					
Restricted Investments	—	—	685	—	—
Accounts Receivables, net	—	—	—	—	—
Investments	—	—	—	—	—
Notes/Loans/Mortgages/Pledges Receivables, net	—	—	—	—	—
Other Assets	—	—	—	—	—
Capital Assets (net of Accumulated Depreciation)	—	13,581	2	2,384	782
Total Noncurrent Assets	0	13,581	687	2,384	782
Total Assets	16,409	18,277	3,010	2,425	1,156
DEFERRED OUTFLOWS OF RESOURCES					
Deferred Amount on Refundings of Bonded Debt	—	—	—	—	—
Total Deferred Outflows of Resources	0	0	0	0	0
LIABILITIES					
Current Liabilities:					
Accounts Payable and Accrued Liabilities	8	1,633	98	146	444
Deposits	—	—	—	—	—
Due To Primary Government	—	313	—	—	—
Unearned Revenue	—	82	—	—	69
Current Portion of Long-term Liabilities	195	—	90	298	6
Total Current Liabilities	203	2,028	188	444	519
Noncurrent Liabilities:					
Unearned Revenue	—	—	—	—	—
Deposits	—	—	—	—	—
Long-term Liabilities	—	—	2,407	214	7
Total Noncurrent Liabilities	0	0	2,407	214	7
Total Liabilities	203	2,028	2,595	658	526
NET POSITION					
Net Investment in Capital Assets	—	13,581	2	2,053	769
Restricted for:					
Nonexpendable:					
Higher Education	—	—	—	—	—
Expendable:					
Higher Education	—	—	—	—	—
Other	—	—	685	—	20
Unrestricted (Deficit)	16,206	2,668	(272)	(286)	(159)
Total Net Position	$ 16,206	$ 16,249	$ 415	$ 1,767	$ 630

Weber State University	Southern Utah University	Salt Lake Community College	Utah Valley University	Dixie State University	Snow College	Utah College of Applied Technology	Total Nonmajor Component Units
$ 47,246	$ 32,824	$ 33,265	$ 58,578	$ 22,531	$ 7,967	$ 17,280	$ 242,435
1,444	2,264	26,912	2,000	3,813	—	969	37,402
4,525	14,333	8,320	5,710	1,319	1,080	3,694	39,745
2,617	430	481	4,609	335	25	593	9,090
219	—	—	—	—	—	—	219
—	—	—	—	—	—	—	121
489	4,422	17	318	7	125	96	5,526
4,198	785	2,681	3,109	1,065	323	1,679	13,860
356	—	—	—	—	—	—	498
61,094	55,058	71,676	74,324	29,070	9,520	24,311	348,896
10,784	18,507	1,603	41,366	1,803	9,716	—	84,464
2,751	4,402	—	9,069	541	57	—	16,820
173,119	36,237	62,068	31,071	17,275	6,814	1,167	327,751
7,533	—	3,606	18,154	1,373	66	180	30,912
—	1,286	297	3,776	—	278	—	5,637
277,835	127,815	233,688	335,662	134,002	98,918	159,689	1,384,358
472,022	188,247	301,262	439,098	154,994	115,849	161,036	1,849,942
533,116	243,305	372,938	513,422	184,064	125,369	185,347	2,198,838
245	—	—	437	—	—	—	682
245	0	0	437	0	0	0	682
3,981	6,673	19,203	13,266	2,114	1,717	4,503	53,786
—	469	1,588	609	328	364	96	3,454
1,299	847	795	128	937	4	25	4,348
6,234	8,349	8,939	8,695	600	462	1,115	34,545
5,817	3,786	5,546	5,677	2,086	1,141	1,737	26,379
17,331	20,124	36,071	28,375	6,065	3,688	7,476	122,512
—	—	—	1,519	—	—	—	1,519
—	—	—	—	—	50	—	50
61,243	19,354	7,422	73,313	15,260	17,572	20,638	217,430
61,243	19,354	7,422	74,832	15,260	17,622	20,638	218,999
78,574	39,478	43,493	103,207	21,325	21,310	28,114	341,511
218,539	108,515	233,515	262,682	119,312	81,327	139,989	1,180,284
87,424	18,574	4,061	18,826	17,802	4,789	1,734	153,210
49,213	34,017	10,401	43,699	10,907	5,823	2,702	156,762
—	—	—	—	—	—	—	705
99,611	42,721	81,468	85,445	14,718	12,120	12,808	367,048
$ 454,787	$ 203,827	$ 329,445	$ 410,652	$ 162,739	$ 104,059	$ 157,233	$ 1,858,009

Combining Statement Of Activities
Nonmajor Component Units

For the Fiscal Year Ended June 30, 2014 (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	$ 20,721	$ 30,386	$ 4,680	$ 1,452	$ 5,686
Program Revenues:					
Charges for Services:					
Tuition and Fees	—	—	—	—	—
Scholarship Allowances	—	—	—	—	—
Sales, Services, and Other Revenues	10,520	5,904	4,672	1,547	3,613
Operating Grants and Contributions	987	1,455	—	—	—
Capital Grants and Contributions	—	—	—	—	—
Total Program Revenues	11,507	7,359	4,672	1,547	3,613
Net (Expenses) Revenues	(9,214)	(23,027)	(8)	95	(2,073)
General Revenues:					
State Appropriations	8,084	23,283	—	—	844
Unrestricted Investment Income	79	2	8	—	—
Permanent Endowments Contributions	—	—	—	—	—
Total General Revenues	8,163	23,285	8	0	844
Change in Net Position	(1,051)	258	0	95	(1,229)
Net Position – Beginning	17,257	15,991	415	1,672	1,859
Net Position – Ending	$ 16,206	$ 16,249	$ 415	$ 1,767	$ 630

Weber State University	Southern Utah University	Salt Lake Community College	Utah Valley University	Dixie State University	Snow College	Utah College of Applied Technology	Total Nonmajor Component Units
$ 217,240	$ 124,966	$ 209,105	$ 275,355	$ 94,664	$ 40,796	$ 86,053	$ 1,111,104
105,793	62,281	88,687	133,487	37,331	11,858	13,266	452,703
(27,215)	(15,784)	(21,850)	(26,802)	(9,099)	(5,129)	(2,832)	(108,711)
22,399	20,519	16,270	21,450	9,785	4,238	7,851	128,768
61,276	36,540	55,088	84,301	24,400	9,122	12,863	286,032
8,636	5,904	51,433	7,029	4,704	622	4,533	82,861
170,889	109,460	189,628	219,465	67,121	20,711	35,681	841,653
(46,351)	(15,506)	(19,477)	(55,890)	(27,543)	(20,085)	(50,372)	(269,451)
67,267	32,246	75,020	71,280	25,963	20,063	50,767	374,817
—	—	—	—	—	—	—	89
2,807	162	—	876	1,047	152	—	5,044
70,074	32,408	75,020	72,156	27,010	20,215	50,767	379,950
23,723	16,902	55,543	16,266	(533)	130	395	110,499
431,064	186,925	273,902	394,386	163,272	103,929	156,838	1,747,510
$ 454,787	$ 203,827	$ 329,445	$ 410,652	$ 162,739	$ 104,059	$ 157,233	$ 1,858,009

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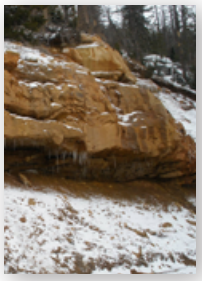

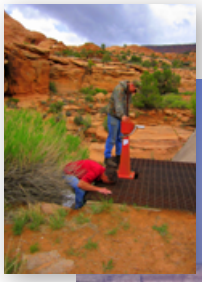

State of Utah 2014

Comprehensive Annual Financial Report

STATISTICAL SECTION

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STATISTICAL SECTION

Fiscal Year Ended June 30, 2014

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 Position by Component	214
Schedule A–2	Changes in Net Position	216
Schedule A–3	Fund Balances — Governmental Funds	220
Schedule A–4	Changes in Fund Balances — Governmental Funds	222

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	224
Schedule B–2	Revenue Payers by Industry — Taxable Sales, Services, and Use Tax Purchases	226
Schedule B–3	Revenue Payers — Personal Income Tax	227
Schedule B–4	Personal Income Tax Rates	228

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	230
Schedule C–2	Other Long-Term Liabilities	232
Schedule C–3	Legal Debt Margin	234
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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	237
Schedule D–2	Principal Employers	238
Schedule D–3	Composition of Labor Force	240
Schedule D–4	Public Education Student Enrollment (K–12)	242
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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	244
Schedule E–2	Operating Indicators by Function	246
Schedule E–3	Capital Asset Statistics by Function	248

Other Information

These graphs and schedules offer a historical view of expenditures in constant dollars.

Schedule F–1	Expenditures — Historical and Constant Dollars	250
Schedule F–2	Per Capita Expenditures — Historical and Constant Dollars	251

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 Position by Component

Last Ten Fiscal Years

(Accrual Basis of Accounting) (Expressed in Thousands)

	Fiscal Year			
	2005	**2006**	**2007**	**2008**
Governmental Activities				
Net Investment in Capital Assets	$ 8,197,279	$ 8,719,751	$ 9,465,667	$ 10,447,357
Restricted [1]	1,518,523	2,379,269	3,043,599	2,618,556
Unrestricted [1]	690,177	856,207	1,163,548	1,169,342
Total Governmental Activities Net Position	10,405,979	11,955,227	13,672,814	14,235,255
Business-type Activities				
Net Investment in Capital Assets	28,419	32,068	13,008	13,837
Restricted [2]	928,115	1,139,691	1,334,737	1,434,828
Unrestricted [3]	793,099	893,118	971,435	1,037,893
Total Business-type Activities Net Position	1,749,633	2,064,877	2,319,180	2,486,558
Primary Government				
Net Investment in Capital Assets	8,225,698	8,751,819	9,478,675	10,461,194
Restricted	2,446,638	3,518,960	4,378,336	4,053,384
Unrestricted	1,483,276	1,749,325	2,134,983	2,207,235
Total Primary Government Net Position	$ 12,155,612	$ 14,020,104	$ 15,991,994	$ 16,721,813

Notes: This schedule has been restated for prior period adjustments, if practical, which were made to the fiscal year and preceding fiscal year in which the prior period adjustment was identified.

[1] From fiscal years 2005 to 2007, governmental activities' restricted and unrestricted net position increased due to higher tax revenues from a strengthening economy. In fiscal years 2008 to 2010, governmental activities' restricted net position decreased as the economy slowed and tax revenues declined. In fiscal years 2011 to 2013 restricted net position increased due to slightly higher revenues from a strengthening economy. In fiscal year 2014 restricted net position increased primarily due to an increase in investment values because of general market conditions. In fiscal year 2014, governmental activities' unrestricted net position increased due to an increase in carry-forward balances.

[2] From fiscal years 2005 to 2008, business-type activities' restricted net position 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 net position of business-type activities. From 2010 to 2014, restricted net position has continued to steadily increase due to unemployment revenues exceeding related claims.

[3] In fiscal years 2006 to 2009, and again in 2012 to 2014, business-type activities' unrestricted net position increased primarily due to the State providing additional capital to the loan funds from mineral lease revenue and dedicated sales tax revenues.

Fiscal Year					
2009	**2010**	**2011**	**2012**	**2013**	**2014**
$ 11,306,077	$ 12,005,321	$ 12,358,579	$ 12,773,959	$ 13,481,005	$ 14,025,472
2,349,499	2,009,168	2,337,607	2,601,082	3,120,501	3,600,039
689,052	895,517	1,055,226	1,083,417	1,305,793	1,496,537
14,344,628	14,910,006	15,751,412	16,458,458	17,907,299	19,122,048
13,751	13,061	12,862	13,293	14,012	14,198
1,269,006	1,272,090	1,311,865	1,463,006	1,616,819	1,734,512
1,080,231	937,452	984,552	1,053,270	1,094,041	1,231,623
2,362,988	2,222,603	2,309,279	2,529,569	2,724,872	2,980,333
11,319,828	12,018,382	12,371,441	12,787,252	13,495,017	14,039,670
3,618,505	3,281,258	3,649,472	4,064,088	4,737,320	5,334,551
1,769,283	1,832,969	2,039,778	2,136,687	2,399,834	2,728,160
$ 16,707,616	$ 17,132,609	$ 18,060,691	$ 18,988,027	$ 20,632,171	$ 22,102,381

State of Utah

Changes in Net Position
Last Ten Fiscal Years

(Accrual Basis of Accounting) (Expressed in Thousands)

	Fiscal Year			
	2005	**2006**	**2007**	**2008**
GOVERNMENTAL ACTIVITIES				
Expenses				
General Government	$ 240,091	$ 289,749	$ 328,779	$ 385,331
Human Services and Juvenile Justice Services	573,154	595,337	634,265	679,920
Corrections	195,716	208,922	237,305	255,319
Public Safety	162,922	182,042	172,912	191,910
Courts	98,319	109,180	115,811	125,587
Health and Environmental Quality [1]	1,461,016	1,635,544	1,620,936	1,649,209
Higher Education	694,732	810,228	824,503	912,998
Employment and Family Services	409,334	405,845	393,938	423,122
Natural Resources	121,714	133,441	174,711	159,955
Heritage and Arts [2]	86,065	84,843	108,110	132,687
Business, Labor and Agriculture	84,992	90,573	92,441	95,563
Public Education [3]	2,169,071	2,321,139	2,548,391	2,959,311
Transportation	545,498	602,730	658,759	782,194
Interest and Other Charges on Long-Term Debt	76,382	70,345	64,019	58,851
Total Expenses	6,919,006	7,539,918	7,974,880	8,811,957
Program Revenues				
Charges for Services:				
General Government	99,303	121,067	156,111	257,537
Human Services and Juvenile Justice Services	13,193	11,073	10,889	10,840
Corrections	2,138	4,483	4,624	5,332
Public Safety	31,594	32,777	43,806	49,247
Courts	46,468	47,330	46,158	46,517
Health and Environmental Quality	108,406	98,296	84,938	65,666
Higher Education	282	115	235	31
Employment and Family Services	6,414	8,492	3,532	7,413
Natural Resources	44,842	50,308	45,367	64,407
Heritage and Arts	4,420	5,368	4,833	5,278
Business, Labor and Agriculture	61,637	64,098	63,240	68,622
Public Education	59,213	85,867	69,471	100,919
Transportation	103,518	138,300	155,203	183,369
Operating Grants and Contributions	2,436,116	2,744,231	2,769,644	2,658,284
Capital Grants and Contributions	124,836	100,519	122,939	144,867
Total Program Revenues	3,142,380	3,512,324	3,580,990	3,668,329
Net Program (Expense) — Governmental Activities	(3,776,626)	(4,027,594)	(4,393,890)	(5,143,628)
General Revenues and Other Changes in Net Position				
Taxes:				
Sales Tax and Use Tax [4]	1,697,720	1,921,048	2,131,958	2,006,926
Individual Income Tax Imposed for Education [4]	2,001,286	2,496,911	2,667,207	2,435,059
Corporate Tax Imposed for Education [4]	209,403	379,801	412,720	409,794
Motor and Special Fuel Taxes Imposed for Transportation	335,625	356,176	353,107	350,426
Other Taxes	275,755	316,980	320,204	333,545
Investment Income	17,690	46,856	89,795	63,947
Gain on Sale of Capital Assets	23,010	46,084	52,139	26,980
Miscellaneous	24,781	31,999	37,569	41,659
Transfers–Internal Activities	9,437	(19,013)	46,778	37,733
Prior Period Adjustments and Restatements	—	—	—	—
Total General Revenues and Other Changes in Net Position	4,594,707	5,576,842	6,111,477	5,706,069
Change in Net Position — Governmental Activities – Increase (Decrease)	818,081	1,549,248	1,717,587	562,441

Fiscal Year					
2009	**2010**	**2011**	**2012**	**2013**	**2014**
$ 390,373	$ 383,925	$ 402,543	$ 420,612	$ 406,065	$ 417,067
700,307	669,169	648,456	646,565	671,831	690,117
254,980	238,902	243,616	249,569	255,679	268,346
189,069	184,197	204,627	241,101	254,503	243,783
123,209	118,577	123,604	123,405	124,660	128,877
1,812,067	1,875,775	2,001,233	2,145,929	2,259,695	2,410,760
997,218	837,479	828,660	1,115,301	884,775	908,795
514,915	672,852	707,019	712,388	786,221	693,789
174,730	166,749	187,164	157,145	178,670	189,641
139,840	177,823	159,755	154,759	21,147	22,447
101,995	96,895	94,397	100,385	99,655	105,987
3,033,574	3,007,905	3,058,046	3,000,117	3,096,089	3,202,327
785,692	704,886	721,240	738,877	836,488	847,752
52,070	87,393	104,887	121,192	112,994	110,034
9,270,039	9,222,527	9,485,247	9,927,345	9,988,472	10,239,722
154,794	169,808	140,794	178,354	182,731	148,213
13,359	12,851	12,140	11,905	18,204	12,529
5,211	6,520	5,988	4,715	4,743	5,463
51,475	53,504	55,394	57,257	61,543	63,831
48,957	77,953	57,959	56,148	53,900	52,390
64,328	88,504	150,763	230,318	268,753	289,198
32,981	419	90	194	—	—
8,067	(2,715)	10,476	11,802	16,602	12,659
71,266	70,780	73,645	79,577	85,685	91,967
3,632	5,030	5,804	3,148	2,316	2,696
65,376	74,400	67,582	83,758	86,962	89,426
79,462	73,962	71,757	80,425	82,676	110,564
254,064	275,154	254,682	339,488	249,288	253,094
3,177,737	3,865,150	4,079,907	3,704,709	3,802,274	3,954,581
145,353	204,237	109,669	157,564	114,156	100,481
4,176,062	4,975,557	5,096,650	4,999,362	5,029,833	5,187,092
(5,093,977)	(4,246,970)	(4,388,597)	(4,927,983)	(4,958,639)	(5,052,630)
1,762,745	1,735,023	1,812,271	1,931,045	2,090,841	2,121,518
2,336,528	2,027,884	2,384,025	2,525,082	2,969,128	2,918,991
252,095	272,535	226,726	284,666	331,080	321,424
337,395	340,568	355,042	351,346	351,553	359,822
354,982	328,703	397,908	415,190	399,788	431,901
29,267	5,575	7,480	8,464	6,726	8,829
15,583	10,927	19,727	17,294	30,580	20,012
46,375	35,288	35,403	58,851	46,884	40,577
38,953	55,845	47,431	43,091	76,231	44,305
28,447	—	(56,010)	—	104,669	—
5,202,370	4,812,348	5,230,003	5,635,029	6,407,480	6,267,379
108,393	565,378	841,406	707,046	1,448,841	1,214,749

Continues

Changes in Net Position
Last Ten Fiscal Years

(Accrual Basis of Accounting) (Expressed in Thousands)

	Fiscal Year			
	2005	**2006**	**2007**	**2008**
BUSINESS-TYPE ACTIVITIES				
Expenses				
Student Assistance Programs	$ 95,495	$ 152,895	$ 174,220	$ 164,411
Unemployment Compensation [5]	142,632	102,476	97,692	148,424
Water Loan Programs	8,648	6,560	13,042	10,477
Community and Economic Loan Programs	1,160	1,570	1,136	2,310
Liquor Retail Sales	114,897	126,114	143,721	160,635
Other Business-type Activities	25,317	27,581	31,404	33,417
Total Expenses	388,149	417,196	461,215	519,674
Program Revenues				
Charges for Services:				
Student Assistance Programs	87,375	112,960	126,498	117,246
Unemployment Compensation	221,298	253,809	219,690	157,624
Water Loan Programs	9,796	10,715	10,634	12,135
Community and Economic Loan Programs	5,245	5,394	5,876	6,524
Liquor Retail Sales	153,004	173,400	195,276	219,801
Other Business-type Activities	30,865	32,826	39,753	44,140
Operating Grants and Contributions [6]	65,173	109,140	138,252	143,853
Total Program Revenues	572,756	698,244	735,979	701,323
Net Program Revenue (Expense) — Business-type Activities	184,607	281,048	274,764	181,649
General Revenues and Other Changes in Net Position				
Taxes:				
Sales Tax and Use Tax	14,874	14,875	25,440	23,462
Investment Income	3,844	—	—	—
Gain on Sale of Capital Assets	226	308	—	—
Miscellaneous	—	—	877	—
Transfers–Internal Activities	(9,437)	19,013	(46,778)	(37,733)
Prior Period Adjustments and Restatements	—	—	—	—
Total General Revenues and Other Changes in Net Position	9,507	34,196	(20,461)	(14,271)
Change in Net Position — Business-type Activities – Increase (Decrease)	194,114	315,244	254,303	167,378
Total Primary Government Change in Net Position	$ 1,012,195	$ 1,864,492	$ 1,971,890	$ 729,819

Notes: This schedule also has been restated for prior period adjustments, if practical, which were made to the fiscal year and preceding fiscal in which the prior period adjustment was identified.

[1] Expenses for health and environmental quality have increased over the last ten fiscal years due to rising Medicaid program costs.

[2] In fiscal year 2013, Legislative action moved the Housing and Community Development Division from heritage and arts to the employment and family services.

[3] Public education expenses continue to increase for both enrollment growth and benefit-related costs for educators.

[4] 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. In fiscal years 2011 to 2014, general tax revenues increased due to slightly higher revenues from a strengthening economy.

Fiscal Year					
2009	**2010**	**2011**	**2012**	**2013**	**2014**
$ 144,007	$ 156,754	$ 93,422	$ 111,662	$ 99,379	$ 79,963
489,925	872,826	642,023	436,880	307,444	233,403
12,900	31,971	38,069	19,045	12,828	13,778
2,349	2,166	1,770	2,604	2,420	8,603
168,844	180,401	190,373	201,976	213,395	225,948
35,635	30,886	33,796	47,341	75,361	54,983
853,660	1,275,004	999,453	819,508	710,827	616,678
89,805	109,804	71,966	66,312	63,727	59,784
144,383	170,224	296,847	380,533	384,114	357,059
12,234	13,875	10,584	13,710	13,464	12,329
7,838	9,033	10,583	11,843	11,152	10,051
228,474	238,767	252,225	272,363	293,978	313,444
49,437	41,527	44,230	33,555	39,010	40,832
214,876	546,840	421,016	276,762	185,150	95,641
747,047	1,130,070	1,107,451	1,055,078	990,595	889,140
(106,613)	(144,934)	107,998	235,570	279,768	272,462
22,976	22,206	21,819	24,264	25,891	27,304
—	—	—	—	—	—
—	—	—	—	—	—
—	38,188	4,290	3,547	425	—
(38,953)	(55,845)	(47,431)	(43,091)	(76,231)	(44,305)
—	—	—	—	(34,550)	—
(15,977)	4,549	(21,322)	(15,280)	(84,465)	(17,001)
(122,590)	(140,385)	86,676	220,290	195,303	255,461
$ (14,197)	$ 424,993	$ 928,082	$ 927,336	$ 1,644,144	$ 1,470,210

[5] From fiscal years 2005 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. In fiscal years 2011 to 2014, expenses decreased reflecting Utah's improving economy and employment.

[6] In fiscal years 2010 and 2011, operating grants and contributions increased overall from the preceding and subsequent years, primarily due to increased federal programs funded in part by the *American Recovery and Reinvestment Act* in the Unemployment Compensation Fund and additional operating grants issued for loan related programs.

Fund Balances — Governmental Funds
Last Ten Fiscal Years

(Modified Accrual Basis of Accounting) (Expressed in Thousands)

	Fiscal Year			
	2005	**2006**	**2007**	**2008**
General Fund				
Nonspendable:				
Long-term Portion of Interfund Loans Receivable [1]	$ —	$ —	$ —	$ —
Prepaid Items [1]	—	—	—	—
Inventories	—	—	—	—
Restricted	—	—	—	—
Committed	—	—	—	—
Assigned	—	—	—	—
Unassigned	—	—	—	—
Total General Fund	0	0	0	0
All Other Governmental Funds				
Nonspendable:				
Inventories	$ —	$ —	$ —	$ —
Permanent Fund Principal [2]	—	—	—	—
Restricted	—	—	—	—
Committed [3]	—	—	—	—
Assigned [4]	—	—	—	—
Total All Other Governmental Funds	0	0	0	0
Total Fund Balances — Governmental Funds	$ 0	$ 0	$ 0	$ 0
General Fund				
Reserved [5]	$ 262,360	$ 300,497	$ 411,600	$ 470,800
Unreserved [6]	391,619	568,639	667,972	394,068
Total General Fund	653,979	869,136	1,079,572	864,868
All Other Governmental Funds				
Reserved	1,048,146	1,287,525	1,558,607	1,867,469
Unreserved reported in:				
Special Revenue Funds	737,746	1,096,485	1,473,424	975,035
Capital Projects [7]	(71,127)	(93,248)	(107,624)	57,027
Debt Service	5,881	14,332	17,801	20,801
Total All Other Governmental Funds	1,720,646	2,305,094	2,942,208	2,920,332
Total Fund Balances — Governmental Funds	$ 2,374,625	$ 3,174,230	$ 4,021,780	$ 3,785,200

Notes: Beginning fiscal year 2010, the fund balance categories were reclassified as a result of implementing Governmental Accounting Standards Board (GASB) Statement 54, *Fund Balance Reporting and Governmental Fund Type Definitions.* Fund balance has not been restated for prior years.

This schedule has been restated for prior period adjustments, if practical, which were made to the fiscal year and preceding fiscal year in which the prior period adjustment was identified.

[1] In fiscal years 2012 and 2013, the nonspendable fund balance within the General Fund increased due to prepaid items identified in fiscal year 2012, and an increase in prepaid items in fiscal year 2013. Additionally, nonspendable fund balance within the General Fund also increased in fiscal year 2013 due to an increase in the long-term portion of revolving loans within the Internal Service Funds.

[2] In fiscal years 2013 and 2014, the nonspendable fund balance within other governmental funds increased due to positive investment earnings as a result of the rebounding economy.

[3] In fiscal years 2012 to 2014, the committed fund balance within other governmental funds increased as a result of sales and use tax diversions for transportation projects.

Fiscal Year					
2009	**2010**	**2011**	**2012**	**2013**	**2014**
$ —	$ 2,861	$ 10,134	$ 13,537	$ 44,360	$ 38,832
—	—	—	23,450	67,790	73,033
—	411	538	662	800	926
—	35,171	31,523	39,745	41,931	40,898
—	371,354	445,540	489,487	496,795	507,380
—	222,963	212,002	159,082	224,452	197,842
—	14,884	609	11,342	—	7,224
0	647,644	700,346	737,305	876,128	866,135
$ —	$ 11,646	$ 10,523	$ 11,583	$ 11,980	$ 14,018
—	1,066,568	1,355,565	1,436,623	1,690,261	2,089,334
—	1,333,776	1,191,591	1,089,030	1,094,754	1,160,581
—	347,254	390,278	631,983	698,264	865,786
—	92,806	174,737	112,015	63,586	128,631
0	2,852,050	3,122,694	3,281,234	3,558,845	4,258,350
$ 0	$ 3,499,694	$ 3,823,040	$ 4,018,539	$ 4,434,973	$ 5,124,485
$ 305,224	$ —	$ —	$ —	$ —	$ —
327,467	—	—	—	—	—
632,691	0	0	0	0	0
1,892,734	—	—	—	—	—
807,356	—	—	—	—	—
(13,219)	—	—	—	—	—
5,210	—	—	—	—	—
2,692,081	0	0	0	0	0
$ 3,324,772	$ 0	$ 0	$ 0	$ 0	$ 0

[4] The assigned fund balance within other governmental funds increased in fiscal year 2011, then decreased in fiscal year 2012 and 2013 as less funding was assigned for capital projects. In fiscal year 2014, the assigned fund balance increased again as more funding was used for capital projects.

[5] In fiscal year 2009, General Fund reserved fund balance decreased due to less reserves available as a result of the slowing economy.

[6] From fiscal years 2005 to 2007, General Fund unreserved fund balance increased due to higher tax revenues from a strengthening economy. In fiscal years 2008 and 2009, General Fund unreserved fund balance 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.

[7] From fiscal years 2005 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 related projects. Appropriations and bond proceeds available in subsequent fiscal years will fund these deficits.

Changes in Fund Balances — Governmental Funds

Last Ten Fiscal Years

(Modified Accrual Basis of Accounting) (Expressed in Thousands)

	Fiscal Year			
	2005	**2006**	**2007**	**2008**
Revenues				
Sales and Use Tax [1]	$ 1,699,636	$ 1,915,600	$ 2,109,732	$ 2,031,239
Individual Income Tax [1]	1,946,593	2,324,365	2,589,252	2,560,394
Corporate Tax [1]	209,304	379,624	411,929	410,586
Motor and Special Fuels Tax	336,417	344,902	366,446	357,664
Other Taxes	275,715	316,994	320,204	333,542
Federal Contracts and Grants [2]	2,366,786	2,524,022	2,480,016	2,574,585
Charges for Services/Royalties	330,998	405,013	412,411	468,451
Licenses, Permits, and Fees	121,382	113,684	120,349	121,882
Federal Mineral Lease	82,704	156,851	145,985	134,404
Intergovernmental	4,104	9,109	23,332	12,884
Investment Income [3]	71,538	116,215	240,988	46,716
Miscellaneous and Other	231,708	239,901	261,617	373,047
Total Revenues	7,676,885	8,846,280	9,482,261	9,425,394
Expenditures				
General Government	178,891	239,838	268,775	319,389
Human Services and Juvenile Justice Services	576,871	593,392	627,598	677,234
Corrections	198,030	205,310	229,198	251,216
Public Safety	163,072	179,622	172,427	196,008
Courts	107,807	114,111	119,650	131,261
Health and Environmental Quality [4]	1,461,618	1,634,619	1,620,400	1,648,841
Higher Education–State Administration	39,121	43,505	49,064	64,587
Higher Education–Colleges and Universities	637,087	675,267	708,063	793,283
Employment and Family Services [5]	417,037	413,380	406,532	432,955
Natural Resources	123,195	140,592	171,014	174,120
Heritage and Arts [5]	87,621	85,231	108,592	132,413
Business, Labor, and Agriculture	85,115	89,255	91,162	96,072
Public Education [6]	2,168,896	2,322,871	2,547,421	2,960,873
Transportation [7] [8]	797,869	761,744	813,315	1,030,793
Capital Outlay [9]	139,488	347,048	560,108	566,955
Debt Service — Principal Retirement	183,911	152,746	159,862	193,292
Debt Service — Interest and Other Charges	89,768	82,690	75,149	139,883
Total Expenditures	7,455,397	8,081,221	8,728,330	9,809,175
Revenues Over (Under) Expenditures	221,488	765,059	753,931	(383,781)
Other Financing Sources (Uses)				
General Obligation Bonds Issued [9]	140,635	—	—	75,000
Revenue Bonds Issued	18,430	—	—	—
Refunding Bonds Issued	22,066	—	—	—
Premium on Bonds Issued	12,039	—	—	1,557
Payment to Refunded Bond Escrow Agent	(23,212)	—	—	—
Capital Leases/Contracts Issued	—	—	—	2,131
Sale of Capital Assets	18,070	50,679	47,193	30,824
Transfers In	852,989	935,723	3,721,041	4,550,400
Transfers Out	(839,392)	(952,798)	(3,674,615)	(4,512,711)
Prior Period Adjustments and Restatements	—	942	—	—
Total Other Financing Sources (Uses)	201,625	34,546	93,619	147,201
Net Change in Fund Balances	$ 423,113	$ 799,605	$ 847,550	$ (236,580)
Debt Service as a Percentage of Noncapital Expenditures	3.89 %	3.12 %	2.96 %	3.75 %

Notes: This schedule also has been restated for prior period adjustments, if practical, which were made to the fiscal year and 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 growth. In fiscal years 2009 to 2010, tax revenues decreased significantly as the economy slowed. Sales and use tax diversions along with a reduction in the sales tax rate also contributed to this decrease. In fiscal years 2011 to 2014, tax revenues increased due to a rebounding economy.

[2] In fiscal years 2009 and 2010, federal contracts and grants increased in part due to funding provided by the *American Recovery and Reinvestment Act* .

[3] In fiscal year 2009, the decrease in the fair value of investments for the permanent fund created a negative revenue. In fiscal year 2013 and 2014, investment income increased due to an increase in the fair value of investments as the result of a rebounding economy.

[4] Expenditures for health and environmental quality have increased over the last ten fiscal years due to rising Medicaid program costs.

Fiscal Year					
2009	**2010**	**2011**	**2012**	**2013**	**2014**
$ 1,761,224	$ 1,733,412	$ 1,812,011	$ 1,934,035	$ 2,094,132	$ 2,121,249
2,340,400	2,124,173	2,332,562	2,518,373	2,865,195	2,916,015
249,177	266,961	230,888	285,541	329,726	322,748
337,529	341,196	352,918	353,299	351,197	359,176
354,713	328,753	397,248	414,744	400,111	432,178
3,207,110	3,713,771	3,626,354	3,561,512	3,489,515	3,463,045
463,248	463,436	528,568	625,831	677,119	706,125
128,212	179,947	188,998	183,630	185,976	188,653
172,642	129,377	135,979	183,739	138,122	158,193
9,446	28,659	18,537	34,407	32,704	7,211
(132,523)	118,541	274,797	46,133	221,139	353,653
382,614	356,004	332,722	393,010	305,267	327,880
9,273,792	9,784,230	10,231,582	10,534,254	11,090,203	11,356,126
325,076	313,981	316,440	356,752	362,845	374,134
701,099	667,192	646,411	645,418	669,091	692,277
255,448	235,411	238,090	245,829	251,118	266,246
213,038	199,731	207,426	239,453	255,727	271,716
129,125	136,373	128,676	127,066	129,693	132,886
1,812,488	1,873,264	2,008,356	2,141,835	2,252,166	2,434,410
60,224	52,084	48,836	49,359	51,901	48,920
782,650	734,440	718,026	721,074	735,438	781,998
519,741	673,329	703,786	706,181	781,178	703,441
178,306	161,640	189,430	153,698	178,330	184,465
140,453	178,258	160,338	155,575	22,428	24,231
101,966	96,579	93,149	99,689	99,828	105,915
3,035,519	3,002,318	3,059,351	2,999,706	3,097,161	3,202,007
1,249,080	1,204,955	946,692	1,064,449	951,277	902,788
607,794	1,007,219	1,236,168	973,206	524,582	380,930
180,613	189,041	223,952	266,300	309,268	329,659
64,675	113,876	142,452	168,047	154,472	150,101
10,357,295	10,839,691	11,067,579	11,113,637	10,826,503	10,986,124
(1,083,503)	(1,055,461)	(835,997)	(579,383)	263,700	370,002
498,810	982,170	1,034,970	609,920	33,240	226,175
—	101,595	—	5,250	1,900	—
—	—	196,610	—	22,612	—
45,445	65,853	94,689	92,558	8,346	24,656
—	—	(234,873)	—	(24,358)	—
2,010	11,122	—	—	2,824	—
28,035	13,966	20,256	22,158	31,243	24,596
3,606,534	929,044	1,125,598	1,097,387	1,360,691	1,489,272
(3,557,759)	(873,367)	(1,077,907)	(1,052,391)	(1,283,764)	(1,445,189)
—	—	—	—	—	—
623,075	1,230,383	1,159,343	774,882	152,734	319,510
$ (460,428)	$ 174,922	$ 323,346	$ 195,499	$ 416,434	$ 689,512
2.67 %	3.29 %	3.85 %	4.45 %	4.59 %	4.60 %

[5] In fiscal year 2013, Legislative action moved the Housing and Community Development Division from heritage and arts to the employment and family services.

[6] Public education expenditures continue to increase for both enrollment growth and benefit-related costs for educators.

[7] In fiscal year 2012, the Transportation Investment Fund was reclassified as a capital projects fund. Expenditures relating to this fund have been reclassified from Transportation expenditures to Capital Outlay beginning in fiscal year 2006, at the inception of the fund.

[8] Expenditures for Transportation increased in fiscal years 2007 to 2010 as existing fund balances and federal resources were used to address the State's transportation infrastructure needs.

[9] Expenditures for Capital Outlay increased in fiscal years 2010 to 2011 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			
	2004	**2005**	**2006**	**2007**
Taxable Sales, Services, and Use Tax Purchases [1]				
Agriculture, Forestry, and Fishing	$ 44,957	$ 69,102	$ 75,432	$ 73,621
Mining	195,448	284,634	407,292	477,342
Construction	368,876	512,075	711,035	792,084
Manufacturing	1,691,533	2,027,777	2,507,326	2,678,207
Transportation	128,218	171,898	201,036	205,763
Communications and Utilities	3,080,330	3,248,719	3,557,949	3,591,019
Wholesale Trade	3,611,473	4,265,754	5,087,766	5,318,425
Retail	21,013,848	22,897,441	25,784,902	27,428,307
Finance, Insurance, and Real Estate	355,012	384,754	412,926	429,446
Services	4,179,256	4,747,385	5,261,263	5,689,281
Public Administration	83,973	106,941	114,007	116,614
Prior Period Payments and Refunds	557,951	524,772	674,846	889,925
Total Taxable Sales, Services and Use Tax Purchases	$ 35,310,875	$ 39,241,252	$ 44,795,780	$ 47,690,034
State Sales Tax Rate	4.75 %	4.75 %	4.75 %	4.75 %
Personal Income by Industry				
Federal Civilian	$ 2,653,711	$ 2,828,004	$ 3,000,038	$ 3,136,970
Federal Military	822,440	916,809	897,529	911,267
State and Local Government	6,673,566	7,051,503	7,480,210	7,994,668
Forestry, Fishing, and Related Activities	52,897	52,739	60,473	68,862
Mining	619,763	742,685	991,905	1,071,608
Utilities	376,006	395,148	470,178	454,072
Construction	4,336,227	4,898,246	5,802,670	6,366,934
Manufacturing	6,199,153	6,515,083	7,094,929	7,603,852
Wholesale Trade	2,401,466	2,644,323	2,910,463	3,219,149
Retail Trade	4,319,308	4,547,285	4,991,846	5,414,830
Transportation and Warehousing	2,431,034	2,623,687	2,727,491	3,025,714
Information	1,671,777	1,877,289	1,848,632	1,855,191
Financial, Insurance, Real Estate, Rental, and Leasing	4,262,738	4,645,983	5,085,088	5,180,794
Services	16,939,639	18,166,572	20,219,576	21,817,272
Farm Earnings	317,046	286,894	166,993	197,116
Other [2]	11,375,826	13,337,726	14,630,380	16,787,369
Total Personal Income	$ 65,452,597	$ 71,529,976	$ 78,378,401	$ 85,105,668
Highest Income Tax Rate	7.00 %	7.00 %	6.98 %	6.98 %

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. Prior year information has been updated with the most recent data available.

[1] Taxable Sales, Services, and Use Tax Purchases utilize *American Industrial Classification* codes starting in 2008. Prior to 2008 are based on *Standard Industrial Classification* codes.

[2] Other personal income includes dividends, interest, rents, residence adjustment, government transfers to individuals, and deduction for social insurance contributions.

Calendar Year					
2008	**2009**	**2010**	**2011**	**2012**	**2013**
$ 10,822	$ 10,938	$ 12,747	$ 14,082	$ 13,880	$ 15,083
923,107	560,727	757,601	848,168	961,570	850,275
785,217	685,598	662,141	654,043	749,572	686,116
2,635,317	2,079,294	2,082,345	2,209,327	2,283,863	2,251,708
169,209	150,891	236,609	274,577	123,695	151,582
4,138,623	4,060,387	4,147,437	4,250,457	4,515,800	4,609,452
4,637,872	3,457,754	3,615,569	4,065,152	4,647,539	4,397,645
24,972,519	22,613,395	21,480,510	22,794,901	24,351,361	25,848,614
1,803,420	1,430,640	1,328,491	1,337,530	1,327,864	1,378,991
6,889,315	6,289,414	6,737,174	7,137,503	7,670,035	8,108,526
224,402	225,935	224,668	229,227	245,093	250,212
193,380	359,249	622,276	339,856	640,908	855,842
$ 47,383,203	$ 41,924,222	$ 41,907,568	$ 44,154,823	$ 47,531,180	$ 49,404,046
4.65 %	4.70 %	4.70 %	4.70 %	4.70 %	4.70 %
$ 3,138,234	$ 3,262,129	$ 3,427,143	$ 3,556,359	$ 3,201,034	$ 3,099,493
956,758	1,059,773	1,066,165	1,023,592	782,075	792,618
8,619,692	8,996,163	9,056,491	9,440,193	10,479,690	10,796,951
64,322	56,230	59,568	69,173	69,036	87,271
1,325,928	905,190	939,571	1,134,370	1,451,372	1,462,887
520,216	500,769	517,919	531,434	510,476	520,167
5,938,557	4,880,333	4,851,542	5,033,034	5,310,328	5,741,521
7,987,992	7,243,424	7,523,277	7,787,202	8,079,603	8,350,857
3,313,418	3,145,582	3,142,845	3,473,443	3,778,828	3,951,994
5,409,252	5,248,220	5,352,492	5,478,538	5,817,378	6,045,803
2,943,658	2,818,544	2,871,728	2,977,382	2,983,157	3,114,959
1,911,065	1,837,118	1,931,461	2,146,263	2,426,304	2,541,334
5,592,421	5,432,615	5,578,130	6,113,185	6,281,226	6,694,693
22,905,660	22,798,279	23,756,996	24,676,881	26,044,184	27,922,817
216,580	105,542	202,854	266,260	231,074	274,985
19,766,570	18,640,550	19,972,051	20,693,761	23,716,925	23,828,935
$ 90,610,323	$ 86,930,461	$ 90,250,233	$ 94,401,070	$ 101,162,690	$ 105,227,285
5.00 %	5.00 %	5.00 %	5.00 %	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 2004		Calendar Year 2013	
	Taxable Sales and Purchases	**Percent of Total**	**Taxable Sales and Purchases**	**Percent of Total**
Agriculture, Forestry, and Fishing	$ 44,957	0.1 %	$ 15,083	0.0 %
Mining	195,448	0.6 %	850,275	1.7 %
Construction	368,876	1.0 %	868,116	1.8 %
Manufacturing	1,691,533	4.8 %	2,251,708	4.5 %
Transportation	128,218	0.4 %	151,582	0.3 %
Communications and Utilities	3,080,330	8.7 %	4,609,452	9.3 %
Wholesale Trade	3,611,473	10.2 %	4,397,645	8.9 %
Retail	21,013,848	59.5 %	25,848,614	52.1 %
Finance, Insurance, and Real Estate	355,012	1.0 %	1,378,991	2.8 %
Services	4,179,256	11.9 %	8,108,526	16.4 %
Public Administration	83,973	0.2 %	250,212	0.5 %
Prior Period Payments, Refunds	557,951	1.6 %	855,842	1.7 %
Total Taxable Sales, Services, and Use Tax Purchases	$ 35,310,875	100.0 %	$ 49,586,046	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 2013.

Revenue Payers — Personal Income Tax

Schedule B–3

Most Current Calendar Year and Historical Comparison

(Dollars Expressed in Thousands)

	Calendar Year 2003				Calendar Year 2012			
	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	177,424	19.8 %	$ 3,325	0.2 %	164,322	15.3 %	$ 515	0.0 %
$10,001–20,000	155,799	17.3 %	32,968	2.1 %	158,381	14.7 %	20,624	0.8 %
$20,001–30,000	126,988	14.1 %	71,410	4.6 %	138,054	12.8 %	59,751	2.4 %
$30,001–40,000	97,218	10.8 %	99,052	6.4 %	109,120	10.1 %	93,280	3.7 %
$40,001–50,000	79,712	8.9 %	122,259	7.9 %	88,667	8.2 %	119,426	4.8 %
$50,001–75,000	134,432	15.0 %	325,349	21.1 %	166,909	15.5 %	369,858	14.8 %
$75,001–100,000	65,186	7.3 %	246,190	16.0 %	108,135	10.1 %	374,463	14.9 %
$100,001–250,000	52,610	5.9 %	344,923	22.3 %	124,036	11.5 %	774,254	30.9 %
Over $250,000	8,429	0.9 %	300,016	19.4 %	19,693	1.8 %	693,064	27.7 %
Total	897,798	100.0 %	$ 1,545,492	100.0 %	1,077,317	100.0 %	$ 2,505,235	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 2012.

Personal Income Tax Rates — Schedule B–4

Last Ten Calendar Years

	Calendar Year		
	2004 to 2005	**2006 to 2007** [1] [2]	**2008 to 2013** [3]
	Single and Married Filing Separately		
Tax Rate	2.30 %	2.30 %	—
Taxable Income Levels ..	$0–863	$0–1,000	—
Tax Rate	3.30 %	3.30 %	—
Taxable Income Levels ..	$864–1,726	$1,001–2,000	—
Tax Rate	4.20 %	4.20 %	—
Taxable Income Levels ..	$1,727–2,588	$2,001–3,000	—
Tax Rate	5.20 %	5.20 %	—
Taxable Income Levels ..	$2,589–3,450	$3,001–4,000	—
Tax Rate	6.00 %	6.00 %	—
Taxable Income Levels ..	$3,451–4,313	$4,001–5,500	—
Tax Rate	7.00 %	6.98 %	—
Taxable Income Levels ..	Over $4,313	Over $5,500	—
Tax Rate	—	5.35 %	5.00 %
	Married Filing Joint, Head of Household, and Qualifying Widow(er)		
Tax Rate	2.30 %	2.30 %	—
Taxable Income Levels ..	$0–1,726	$0–2,000	—
Tax Rate	3.30 %	3.30 %	—
Taxable Income Levels ..	$1,727–3,450	$2,001–4,000	—
Tax Rate	4.20 %	4.20 %	—
Taxable Income Levels ..	$3,451–5,176	$4,001–6,000	—
Tax Rate	5.20 %	5.20 %	—
Taxable Income Levels ..	$5,177–6,900	$6,001–8,000	—
Tax Rate	6.00 %	6.00 %	—
Taxable Income Levels ..	$6,901–8,626	$8,001–11,000	—
Tax Rate	7.00 %	6.98 %	—
Taxable Income Levels ..	Over $8,626	Over $11,000	—
Tax 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 income levels and lowered the maximum tax rate effective for calendar year 2006.

[2] The Legislature passed an option for the taxpayer to use the single rate of 5.35 percent or the tax tables for calendar year 2007.

[3] 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 Ten Fiscal Years

(Expressed in Millions)

	Fiscal Year			
	2005	**2006**	**2007**	**2008**
Governmental Activities				
General Obligation Bonds	$ 1,588	$ 1,437	$ 1,284	$ 1,198
State Building Ownership Authority Lease Revenue Bonds	312	296	275	162
Capital Leases	21	20	18	19
Contracts/Notes Payable	8	8	7	1
Total Governmental Activities	1,929	1,761	1,584	1,380
Business-type Activities				
Student Assistance Revenue Bonds	1,545	2,138	2,138	2,165
State Building Ownership Authority Lease Revenue Bonds	31	38	37	51
Water Loan Recapitalization Revenue Bonds	—	—	—	—
Contracts/Notes Payable	—	—	—	—
Total Business-type Activities	1,576	2,176	2,175	2,216
Total Primary Government	$ 3,505	$ 3,937	$ 3,759	$ 3,596
Debt as a Percentage of Personal Income [1]	5.03 %	5.21 %	4.44 %	4.04 %
Amount of Debt Per Capita (expressed in dollars) [1]	$ 1,376	$ 1,506	$ 1,392	$ 1,304
Net General Obligation Bonded Debt				
General Obligation Bonds	$ 1,588	$ 1,437	$ 1,284	$ 1,198
Net General Obligation Bonded Debt as a Percentage of Taxable Property Value [2]	1.17 %	0.99 %	0.76 %	0.59 %
Amount of Net General Obligation Bonded Debt Per Capita (expressed in dollars) [1]	$ 623	$ 550	$ 476	$ 434

Sources: Utah Department of Administrative Services, Division of Finance; Utah State Tax Commission – Property Tax; and Utah Governor's Office of Management and Budget – Demographics.

Note: Net general obligation and revenue bonded debt includes principal, premiums, discounts, and deferred amount on refundings of bonded debt for years prior to 2014. Beginning in 2014, deferred amounts on refunding of bonded debt is no longer reported as part of long-term liabilities, but now as Deferred Outflows or Inflows of Resources per the implementation of Governmental Accounting Standards Board (GASB) Statement 65, *Items Previously Reported as Assets and Liabilities.*

[1] Ratios are calculated using personal income and population data. See Schedule D–1 for personal income and population data. During 2010 to 2012, 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.

Fiscal Year					
2009	**2010**	**2011**	**2012**	**2013**	**2014**
$ 1,563	$ 2,410	$ 3,256	$ 3,660	$ 3,361	$ 3,271
149	239	223	213	200	187
19	28	26	24	23	22
1	—	—	—	10	6
1,732	2,677	3,505	3,897	3,594	3,486
2,235	1,389	1,243	970	1,274	1,284
75	98	95	90	85	81
—	68	67	62	58	52
297	811	648	552	—	—
2,607	2,366	2,053	1,674	1,417	1,417
$ 4,339	$ 5,043	$ 5,558	$ 5,571	$ 5,011	$ 4,903
4.93 %	5.59 %	5.89 %	5.51 %	4.78 %	4.49 %
$ 1,586	$ 1,817	$ 1,975	$ 1,951	$ 1,727	$ 1,663
$ 1,563	$ 2,410	$ 3,256	$ 3,660	$ 3,361	$ 3,271
0.70 %	1.13 %	1.59 %	1.82 %	1.67 %	1.58 %
$ 571	$ 868	$ 1,157	$ 1,282	$ 1,159	$ 1,109

Other Long-Term Liabilities
Last Ten Fiscal Years

(Expressed in Thousands)

	Fiscal Year			
	2005	**2006**	**2007**	**2008**
Governmental Activities				
General Obligation Bonds [1]	$ 1,514,510	$ 1,377,390	$ 1,237,170	$ 1,161,510
State Building Ownership Authority Lease Revenue Bonds	308,898	293,226	273,538	161,614
Net Unamortized Premiums	101,395	83,347	66,581	51,011
Deferred Amount on Refundings [2]	(25,361)	(21,546)	(17,732)	(13,621)
Capital Leases	20,931	19,644	18,228	18,769
Contracts/Notes Payable [3]	8,527	7,936	6,941	559
Compensated Absences [4]	140,029	148,762	185,630	186,581
Claims	44,673	46,725	44,755	41,285
Pollution Remediation Obligation [3]	—	—	—	7,842
Arbitrage Liability	—	—	109	—
Net Other Post Employment Benefit Obligation	—	—	—	—
Settlement Obligation	—	—	—	—
Total Governmental Activities	2,113,602	1,955,484	1,815,220	1,615,550
Business-type Activities				
Student Assistance Revenue Bonds [5]	1,544,830	2,138,085	2,137,655	2,165,180
State Building Ownership Authority Lease Revenue Bonds	30,672	37,814	36,552	50,246
Water Loan Recapitalization Revenue Bonds	—	—	—	—
Net Unamortized Premiums	1,061	988	879	1,117
Deferred Amount on Refundings [2]	(464)	(415)	(365)	(318)
Contracts/Notes Payable [6]	—	—	—	—
Claims and Uninsured Liabilities	6,025	4,960	4,678	5,786
Arbitrage Liability	66,411	67,845	72,487	65,945
Total Business-type Activities	1,648,535	2,249,277	2,251,886	2,287,956
Total Primary Government Other Long-term Liabilities	$ 3,762,137	$ 4,204,761	$ 4,067,106	$ 3,903,506

Note: Details regarding the liabilities listed above can be found in Note 10. Long-term Liabilities in the financial statements.

[1] During 2010 to 2012, 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] Beginning in 2014, deferred amount on refundings are no longer reported in the financial statements as part of other long-term liabilities under Governmental and Business-type Activities. This obligation is now being reported as Deferred Outflows or Inflows of Resources per the implementation of Governmental Accounting Standards Board (GASB) Statement 65, *Items Previously Reported as Assets and Liabilities.*

[3] Beginning in 2008, the Pollution Remediation Obligation is no longer reported in the financial statements as part of Contracts Payable under Governmental Activities. This obligation is now being reported separately as Pollution Remediation Obligation per the implementation of GASB Statement 49, *Accounting and Financial Reporting for Pollution Remediation Obligations.*

[4] During 2009, a new actuary valuation was performed for GASB Statement 16, *Accounting for Compensated Absences* and as a result the total liability decreased.

[5] During 2012, the Student Assistance Programs advance refunded certain outstanding student loan revenue bonds to manage its interest costs.

[6] 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.

Fiscal Year					
2009	**2010**	**2011**	**2012**	**2013**	**2014**
$ 1,492,620	$ 2,299,300	$ 3,128,890	$ 3,487,680	$ 3,225,435	$ 3,136,755
148,654	236,629	220,380	210,384	198,485	183,590
80,962	119,694	162,003	200,979	159,882	138,187
(10,151)	(7,080)	(31,904)	(26,248)	(22,546)	—
19,210	27,542	25,799	24,270	23,213	21,794
512	484	466	446	9,758	5,983
162,689	162,120	182,543	185,701	185,711	184,679
43,650	41,897	42,731	44,700	48,190	48,585
7,687	7,690	7,083	6,640	6,222	5,327
—	—	—	—	—	—
3,918	5,693	7,142	5,439	5,206	4,331
—	39,422	38,926	34,007	25,020	6,928
1,949,751	2,933,391	3,784,059	4,173,998	3,864,576	3,736,159
2,235,322	1,388,922	1,218,390	930,422	1,240,407	1,277,837
73,676	96,476	92,445	88,161	83,795	79,106
—	65,800	65,800	61,205	56,545	51,800
1,491	4,093	29,092	16,917	13,143	9,110
(267)	(221)	(994)	25,445	23,413	—
297,381	811,354	647,842	552,423	—	—
14,941	19,105	16,179	17,866	18,694	9,283
57,782	50,214	11,968	10,000	—	—
2,680,326	2,435,743	2,080,722	1,702,439	1,435,997	1,427,136
$ 4,630,077	$ 5,369,134	$ 5,864,781	$ 5,876,437	$ 5,300,573	$ 5,163,295

Legal Debt Margin
Last Ten Fiscal Years

(Expressed in Millions)

	Fiscal Year			
	2005	**2006**	**2007**	**2008**
Taxable Property, Taxable Value [1]	$ 135,827	$ 144,519	$ 168,812	$ 201,774
Taxable Property, Fair Market Value [1]	$ 185,620	$ 198,983	$ 233,013	$ 282,176
Debt Limit (Fair Market Value times 1.5 %)	1.50%	1.50%	1.50%	1.50%
Debt Limit Amount	2,784	2,985	3,495	4,233
Net General Obligation Bonded Debt [2]	1,588	1,437	1,284	1,198
Legal Debt Margin	$ 1,196	$ 1,548	$ 2,211	$ 3,035
Net General Obligation Bonded Debt As a Percentage of the Debt Limit Amount	57.04 %	48.14 %	36.74 %	28.30 %

Source: Utah State Tax Commission.

Note: Article XIV, Section 1 of the *Utah Constitution* allows the State to contract debts not exceeding 1.5 percent of the total taxable property in the State. The Legislature authorizes general obligation indebtedness within this limit. Net general obligation and revenue bonded debt includes principal, premiums, discounts, and deferred amount on refundings of bonded debt for years prior to 2014. Beginning in 2014, deferred amount on refundings of bonded debt is no longer reported as part of long-term liabilities, but as Deferred Outflows or Inflows of Resources per the implementation of Governmental Accounting Standards Board (GASB) Statement 65, *Items Previously Reported as Assets and Liabilities.*

Statutory Debt Limit
Last Ten Fiscal Years

(Expressed in Thousands)

	Fiscal Year			
	2005	**2006**	**2007**	**2008**
Appropriations Limitation Amount	$ 1,956,584	$ 2,099,609	$ 2,276,693	$ 2,477,629
Limit (Appropriations Limitation Amount times applicable percentage)	45.00%	45.00%	45.00%	45.00%
Statutory Debt Limit Amount	880,463	944,824	1,024,512	1,114,933
Net General Obligation Bonded Debt	1,587,804	1,436,845	1,284,023	1,198,172
Less: Exempt Highway Construction Bonds	(957,093)	(877,979)	(790,567)	(763,583)
Net General Obligation Bonded Debt Subject to Statutory Debt Limit	630,711	558,866	493,456	434,589
Additional General Obligation Debt Incurring Capacity	$ 249,752	$ 385,958	$ 531,056	$ 680,344

Source: Utah Department of Administrative Services, Division of Finance.

Note: Article XIV, Section 5 of the *Utah Constitution* limits any funds borrowed to be used solely for purposes as authorized by law. In addition, Title 63J-3-402 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 and revenue bonded debt includes principal, premiums, discounts, and deferred amount on refundings of bonded debt for years prior to 2014. Beginning in 2014, deferred amount on refundings of bonded debt is no longer reported as part of long-term liabilities, but as Deferred Outflows or Inflows of Resources per the implementation of GASB Statement 65, *Items Previously Reported as Assets and Liabilities.*

Schedule C–3

Fiscal Year					
2009	**2010**	**2011**	**2012**	**2013**	**2014**
$ 224,689	$ 212,423	$ 205,284	$ 201,473	$ 201,294	$ 207,211
$ 311,525	$ 291,460	$ 280,846	$ 274,806	$ 272,954	$ 282,489
1.50%	1.50%	1.50%	1.50%	1.50%	1.50%
4,673	4,372	4,213	4,122	4,094	4,237
1,563	2,410	3,256	3,660	3,361	3,271
$ 3,110	$ 1,962	$ 957	$ 462	$ 733	$ 966
33.45 %	55.12 %	77.28 %	88.79 %	82.10 %	77.20 %

[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, 2013, are used for fiscal year 2014.

[2] During 2010 to 2012, the State issued general obligation bonds to take advantage of low interest rates and ease budget constraints.

Schedule C–4

Fiscal Year					
2009	**2010**	**2011**	**2012**	**2013**	**2014**
$ 2,515,576	$ 2,657,135	$ 2,849,469	$ 3,033,826	$ 3,141,740	$ 3,250,227
45.00%	45.00%	45.00%	45.00%	45.00%	45.00%
1,132,009	1,195,711	1,282,261	1,365,222	1,413,783	1,462,602
1,562,815	2,409,939	3,256,114	3,660,089	3,360,901	3,271,302
(1,079,270)	(1,860,685)	(2,698,330)	(3,131,784)	(2,869,046)	(2,860,178)
483,545	549,254	557,784	528,305	491,855	411,124
$ 648,464	$ 646,457	$ 724,477	$ 836,917	$ 921,928	$ 1,051,478

Pledged Revenue Bond Coverage

Schedule C–5

Last Ten 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 [4]						
2014	$ 12,329	$ 11,893	$ 436	$ 4,745	$ 2,197	0.06
2013	$ 13,464	$ 10,838	$ 2,626	$ 4,660	$ 2,297	0.38
2012	$ 13,710	$ 16,974 [5]	$ (3,264)	$ 4,595	$ 2,371	(0.47)
2011	$ 10,584	$ 35,939	$ (25,355)	$ —	$ 2,424	(10.46)
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
Student Assistance Programs [6]						
2014	$ 49,679	$ 36,697	$ 12,982	$ 171,000	$ 7,631	0.07
2013	$ 44,378	$ 27,914	$ 16,464	$ 208,715	$ 9,747	0.08
2012	$ 25,404	$ 14,904	$ 10,500	$ 797,350	$ 10,620	0.01
2011	$ 27,188	$ (20,137) [7]	$ 47,325	$ 557,894	$ 20,655	0.08
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

Note: Details regarding the State's outstanding bonds can be found in Note 10. Long-term Liabilities in the financial statements.

[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] Between years 2006 and 2009, the State did not issue any water loan recapitalization bonds. Current year revenues were insufficient to cover program expenses for fiscal years between 2010 and 2012.

[5] The total amount of grants issued beginning fiscal year 2012 were significantly less than in prior years.

[6] Only the Student Loan Purchase Program bonds are presented.

[7] During 2011, the Student Assistance Programs had a substantial decrease in its provision for interest arbitrage rebate of $37.2 million on its 1988 and 1993 revenue bonds.

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
2005	2,547	3.2 %	296,507	1.0 %	4.1 %	5.1 %	40,647
2006	2,615	2.7 %	299,200	0.9 %	2.9 %	4.6 %	28,730
2007	2,700	3.3 %	302,040	0.9 %	2.6 %	4.6 %	44,252
2008	2,758	2.1 %	304,992	1.0 %	3.3 %	5.8 %	16,648
2009	2,735	(0.8)%	307,800	0.9 %	7.8 %	9.3 %	3,700
2010	2,775	1.5 %	310,100	0.7 %	8.1 %	9.6 %	4,500
2011	2,814	1.4 %	312,300	0.7 %	6.8 %	8.9 %	2,300
2012	2,855	1.5 %	314,500	0.7 %	5.4 %	8.1 %	3,700
2013	2,901	1.6 %	316,700	0.7 %	4.4 %	7.4 %	9,200
2014 (est.)	2,949	1.7 %	319,000	0.7 %	3.6 %	6.3 %	10,700

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
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	$ 87,947	(1.1)%	$ 11,930,000	(3.7)%	$ 32,156	(0.2)%	$ 38,759	(4.6)%
2010	$ 90,250	2.6 %	$ 12,322,000	3.3 %	$ 32,523	1.1 %	$ 39,736	2.5 %
2011	$ 94,401	4.6 %	$ 12,947,000	5.1 %	$ 33,547	3.1 %	$ 41,457	4.3 %
2012	$ 101,163	7.2 %	$ 13,888,000	7.3 %	$ 35,434	5.6 %	$ 44,159	6.5 %
2013	$ 104,910	3.7 %	$ 14,167,000	2.0 %	$ 36,163	2.1 %	$ 44,733	1.3 %
2014 (est.)	$ 109,255	4.1 %	$ 14,752,000	4.1 %	$ 37,048	2.4 %	$ 46,245	3.4 %

Source: Population—Utah Population Estimates Committee at July 1 each year. The 2014 estimate is from the Utah Revenue Assumption Committee.

Source: Unemployment Rate—Utah Department of Workforce Services. The 2014 estimate is from the Utah Revenue Assumption Committee.

Source: Utah Net Migration—Utah Population Estimates Committee at July 1 each year. The 2014 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 2014 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.

Principal Employers

Schedule D–2

Most Current Calendar Year and Historical Comparison

	Calendar Year 2004			Calendar Year 2013		
Entity Name	**Number of Employees**	**Rank**	**Percent of All Employees**	**Number of Employees**	**Rank**	**Percent of All Employees**
Intermountain Health Care (IHC)	20,000 +	1	2.2 %	20,000 +	1	2.5 %
University of Utah (includes Hospital)	15,000 – 19,999	3	1.6 %	20,000 +	2	1.9 %
State of Utah	20,000 +	2	2.0 %	20,000 +	3	1.7 %
Brigham Young University	15,000 – 19,999	4	1.5 %	15,000 – 19,999	4	1.4 %
Wal-Mart Stores	10,000 – 14,999	5	1.2 %	15,000 – 19,999	5	1.3 %
Hill Air Force Base	10,000 – 14,999	6	1.0 %	10,000 – 14,999	6	0.9 %
Davis County School District	5,000 – 6,999	10	0.6 %	7,000 – 9,999	7	0.7 %
Granite School District	7,000 – 9,999	7	0.8 %	7,000 – 9,999	8	0.7 %
Utah State University				7,000 – 9,999	9	0.6 %
Smith's Food and Drug Center				5,000 – 6,999	10	0.5 %
Jordan School District	7,000 – 9,999	8	0.8 %			
Convergys	7,000 – 9,999	9	0.7 %			
Total Employees of Principal Employers	137,000		12.4 %	157,000		12.2 %

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			
	2004	**2005**	**2006**	**2007**
Nonagricultural Jobs				
Government	198,877	202,307	204,483	206,868
Mining	7,083	8,473	10,024	11,034
Construction	72,631	81,685	95,164	103,450
Manufacturing	114,765	117,246	123,064	127,695
Trade, Transportation, and Utilities	219,212	225,938	234,797	245,672
Information	30,272	32,105	32,541	32,448
Financial Activity	65,040	67,583	71,469	74,739
Professional and Business Services	138,220	146,704	154,834	161,022
Education and Health Services	123,282	128,605	134,410	139,991
Leisure and Hospitality	102,031	104,223	108,477	112,821
Other Services	32,915	33,451	34,651	35,542
Total Nonagricultural Jobs	1,104,328	1,148,320	1,203,914	1,251,282
Civilian Labor Force	1,242,003	1,283,625	1,324,436	1,364,769
Total Employed	1,179,142	1,230,451	1,285,392	1,329,174
Unemployed	62,862	53,175	39,044	35,595
Unemployment Rate	5.1 %	4.1 %	2.9 %	2.6 %

Source: Utah Department of Workforce Services and the Utah Revenue Assumption Committee. Prior year information has been updated with the most recent data available.

Calendar Year					
2008	**2009**	**2010**	**2011**	**2012**	**2013**
211,710	214,679	216,828	220,772	223,298	225,917
12,506	10,694	10,442	11,659	12,553	12,107
90,469	70,492	65,223	65,166	69,231	73,462
125,852	112,879	111,075	113,684	116,667	118,747
247,978	234,098	229,108	233,251	241,815	246,900
30,747	29,570	29,276	29,495	31,295	32,427
74,050	71,092	67,981	68,391	69,537	72,869
162,194	149,532	152,335	159,420	167,268	177,462
146,617	150,866	155,001	159,210	163,590	170,541
114,813	110,859	110,662	113,512	118,640	123,521
35,534	34,028	33,625	34,090	35,054	36,425
1,252,470	1,188,789	1,181,556	1,208,650	1,248,948	1,290,378
1,376,458	1,382,861	1,362,489	1,353,257	1,376,628	1,418,522
1,330,369	1,275,514	1,252,517	1,261,698	1,302,641	1,355,720
46,089	107,346	109,972	91,559	73,987	62,802
3.3 %	7.8 %	8.1 %	6.8 %	5.4 %	4.4 %

Public Education Student Enrollment (K–12)
Last Ten Academic Years

	Academic Year			
	2004–05	**2005–06**	**2006–07**	**2007–08**
Elementary	273,163	283,972	294,202	303,807
Secondary	222,519	226,040	229,801	233,846
Total All Grades	495,682	510,012	524,003	537,653

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			
	2005–06	**2006–07**	**2007–08**	**2008–09**
University of Utah	30,558	30,511	29,797	30,228
Utah State University [1]	23,107	23,623	24,421	23,925
Weber State University	18,334	18,642	18,306	21,674
Southern Utah University	6,859	7,029	7,057	7,516
Salt Lake Community College	25,551	25,129	25,144	29,866
Utah Valley University	24,487	23,305	23,840	26,696
Dixie State University [2]	9,114	5,967	5,944	6,443
College of Eastern Utah [1]	2,179	2,220	2,444	2,082
Snow College	4,113	4,179	3,745	3,798
Utah College of Applied Technology	25,199	19,389	19,595	20,321
Total All Institutions	169,501	159,994	160,293	172,549

Source: Utah State Board of Regents

Note: Utah Higher Education Enrollment count is based on fall semester third week headcounts.

[1] Includes USU-Eastern (formerly College of Eastern Utah) beginning in 2011-12.

[2] Dixie State University included summer term headcounts for academic years prior to 2006–07.

Schedule D–4

Academic Year					
2008–09	**2009–10**	**2010–11**	**2011–12**	**2012–13**	**2013–14**
314,676	322,704	329,111	334,110	340,443	345,967
236,694	240,569	247,134	253,635	260,542	266,584
551,370	563,273	576,245	587,745	600,985	612,551

Schedule D–5

Academic Year					
2009–10	**2010–11**	**2011–12**	**2012–13**	**2013–14**	**2014–15**
31,407	30,833	31,673	32,398	32,080	31,515
25,065	25,767	28,994	28,786	27,812	27,662
23,331	24,126	25,483	26,680	25,301	26,266
8,066	8,024	7,750	8,297	7,745	7,656
33,774	33,983	33,167	30,112	31,137	29,537
28,765	32,670	33,395	31,556	30,564	31,332
7,911	8,755	9,086	8,863	8,350	8,570
2,173	2,634	—	—	—	—
4,368	4,386	4,465	4,599	4,605	4,779
18,831	18,476	15,536	15,418	14,851	14,834
183,691	189,654	189,549	186,709	182,445	182,151

Full-Time Equivalent State Employees by Function
Last Ten Fiscal Years

	Fiscal Year			
	2005	**2006**	**2007**	**2008**
General Government				
Government Operations [1]	1,292	1,345	2,074	2,114
Tax Commission	844	852	764	777
All Other	132	147	152	157
Human Services and Juvenile Justice Services	4,697	4,644	4,521	4,546
Corrections	2,234	2,319	2,316	2,377
Public Safety				
Department of Public Safety	1,182	1,159	1,151	1,153
Utah National Guard	245	247	246	237
State Courts	1,073	1,077	1,077	1,112
Health and Environmental Quality				
Department of Health	1,289	1,295	1,231	991
Department of Environmental Quality	403	406	382	385
Employment and Family Services [2]	1,999	1,931	1,729	2,030
Natural Resources	1,273	1,319	1,304	1,330
Heritage and Arts [1 2]	251	188	187	188
Business, Labor, and Agriculture	712	716	706	722
Education				
Public Education Support	1,129	1,176	1,159	1,168
Higher Education Support	177	200	230	223
Transportation	1,762	1,768	1,691	1,716
Total Full-time Equivalent State Employees	20,694	20,789	20,920	21,226

Source: Utah Department of Administrative Services, Division of Finance

[1] In fiscal year 2006, Legislative action created the Governor's Office of Economic Development. This action shifted employees from the heritage and arts to the government operations function.

[2] In fiscal year 2013, Legislative action moved the Housing and Community Development Division from the heritage and arts to the employment and family services function.

Fiscal Year					
2009	**2010**	**2011**	**2012**	**2013**	**2014**
2,084	2,018	1,976	2,024	2,069	2,066
763	723	719	716	718	715
154	157	152	159	165	166
4,464	4,155	3,935	3,907	3,955	3,991
2,439	2,271	2,243	2,244	2,265	2,295
1,202	1,218	1,241	1,275	1,314	1,327
239	196	214	226	243	218
1,096	1,068	1,042	1,038	1,031	1,009
988	950	937	923	933	946
383	384	376	372	376	371
2,062	2,066	2,041	1,912	1,872	1,768
1,361	1,350	1,361	1,302	1,304	1,304
191	193	190	169	117	117
715	691	686	701	722	728
1,178	1,170	1,137	1,094	1,119	1,119
205	171	195	204	213	227
1,685	1,637	1,612	1,604	1,603	1,583
21,209	20,418	20,057	19,870	20,019	19,950

Operating Indicators by Function
Last Ten Fiscal Years

	Fiscal Year			
	2005	**2006**	**2007**	**2008**
General Government				
Government Operations				
Construction Projects Managed	782	828	909	946
Tax Commission				
Percent of Data Managed Electronically	48.3 %	54.4 %	58.9 %	62.9 %
Number of Returns Filed Electronically	482,443	565,851	640,365	725,293
Motor Vehicle Registrations (in thousands)	2,732	2,818	2,955	2,779
Human Services and Juvenile Justice Services				
Food Stamp Recipients	225,685	230,288	214,164	224,313
Percent of Population	8.9 %	8.8 %	7.9 %	8.1 %
Juveniles, Daily Average in Justice System Placement	1,239	1,128	1,150	1,132
Rate of Recommitment to Juvenile Custody	7.3 %	9.5 %	6.8 %	7.3 %
Corrections [1]				
Incarcerated Offenders	6,148	6,325	6,502	6,489
Supervised Offenders	11,798	12,158	11,521	12,519
Utah Incarceration Rate (per 100,000 population)	240	240	246	232
US Incarceration Rate (per 100,000 population)	488	497	445	509
State Courts [2]				
State Court Filings	300,049	283,724	275,020	270,684
State Court Dispositions	339,664	263,703	240,180	225,362
Health				
Children's Health Insurance Program Enrollment	28,924	35,259	31,998	32,101
Medicaid Eligible (unduplicated)	286,983	287,559	274,710	267,378
Percent of Population	11.3 %	11.0 %	10.2 %	9.7 %
Employment and Family Services				
Individuals Registered for Employment	266,105	250,855	202,642	211,906
Percent Who Entered Employment	66 %	70 %	72 %	74 %
Natural Resources				
Hatchery Fish, Pounds Raised	893,497	1,062,512	993,323	964,630
Hunting and Fishing Licenses Sold (in thousands) [1] [3]	366,341	415,066	438,286	599,691
State Park Visitations (in thousands)	4,299	4,532	4,676	4,549
Business, Labor, and Agriculture				
Department of Commerce				
Licenses and Registrations Issued [4]	262,216	291,162	309,106	314,894
Department of Agriculture and Food [1]				
Dairy Farm Inspections	1,089	1,054	769	718
Pounds of Turkey Inspected and Graded (in thousands)	92,650	88,544	85,954	81,945
Gas Pumps and Scales Inspected	37,892	26,394	21,423	19,631
Higher Education				
Number of Certificates and Degrees Awarded	30,093	30,463	30,182	33,608
Transportation				
Percent of Roads Which are Deficient (see page 139) [5]	6.3 %	11.3 %	12.4 %	13.9 %
Vehicles Weighed or Inspected (in thousands)	5,528	5,796	6,358	6,278

Source: Various agencies of the State and the 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 2014 is an estimate.

[4] Includes professional, occupational, real estate, and securities licenses. Does not include corporation and other business registrations or filings.

[5] Assessments are completed every other calendar year. Prior to 2013 assessments were performed every calendar year.

Fiscal Year					
2009	**2010**	**2011**	**2012**	**2013**	**2014**
841	847	898	849	815	1,020
65.3 %	70.5 %	77.0 %	75.5 %	78.1 %	79.9 %
748,879	777,485	863,907	946,606	997,329	1,051,940
2,759	2,681	2,583	2,725	2,759	2,863
293,151	363,714	394,170	404,316	389,426	363,154
10.7 %	13.1 %	14.0 %	14.2 %	13.4 %	12.3 %
1,105	1,023	946	928	923	922
7.2 %	8.3 %	6.9 %	6.4 %	5.9 %	6.6 %
6,521	6,692	6,812	6,893	7,065	N/A
12,423	12,702	12,906	12,759	12,730	N/A
232	232	238	242	242	N/A
504	502	500	492	480	N/A
369,830	367,541	348,548	329,176	324,523	311,187
369,772	341,626	312,953	309,307	309,420	279,903
38,036	41,503	38,498	37,872	35,446	29,953
298,372	325,204	340,805	361,457	366,061	391,139
10.9 %	11.7 %	12.1 %	12.7 %	12.6 %	13.3 %
283,692	317,998	316,703	351,629	318,008	260,138
71 %	59 %	56 %	59 %	61 %	65 %
1,106,719	1,334,782	1,240,499	1,058,375	1,180,927	1,204,984
607,875	598,474	661,239	659,534	682,594	583,460
4,624	4,620	4,821	5,051	5,054	3,741
321,943	308,717	315,238	325,769	333,646	350,416
743	667	718	678	672	N/A
55,685	77,257	106,016	45,869	33,743	N/A
22,216	15,548	21,499	20,492	20,377	N/A
26,990	28,639	30,199	31,553	31,970	32,491
13.1 %	14.7 %	10.9 %	10.9 %	N/A	N/A
4,790	4,686	4,622	4,807	6,071	7,484

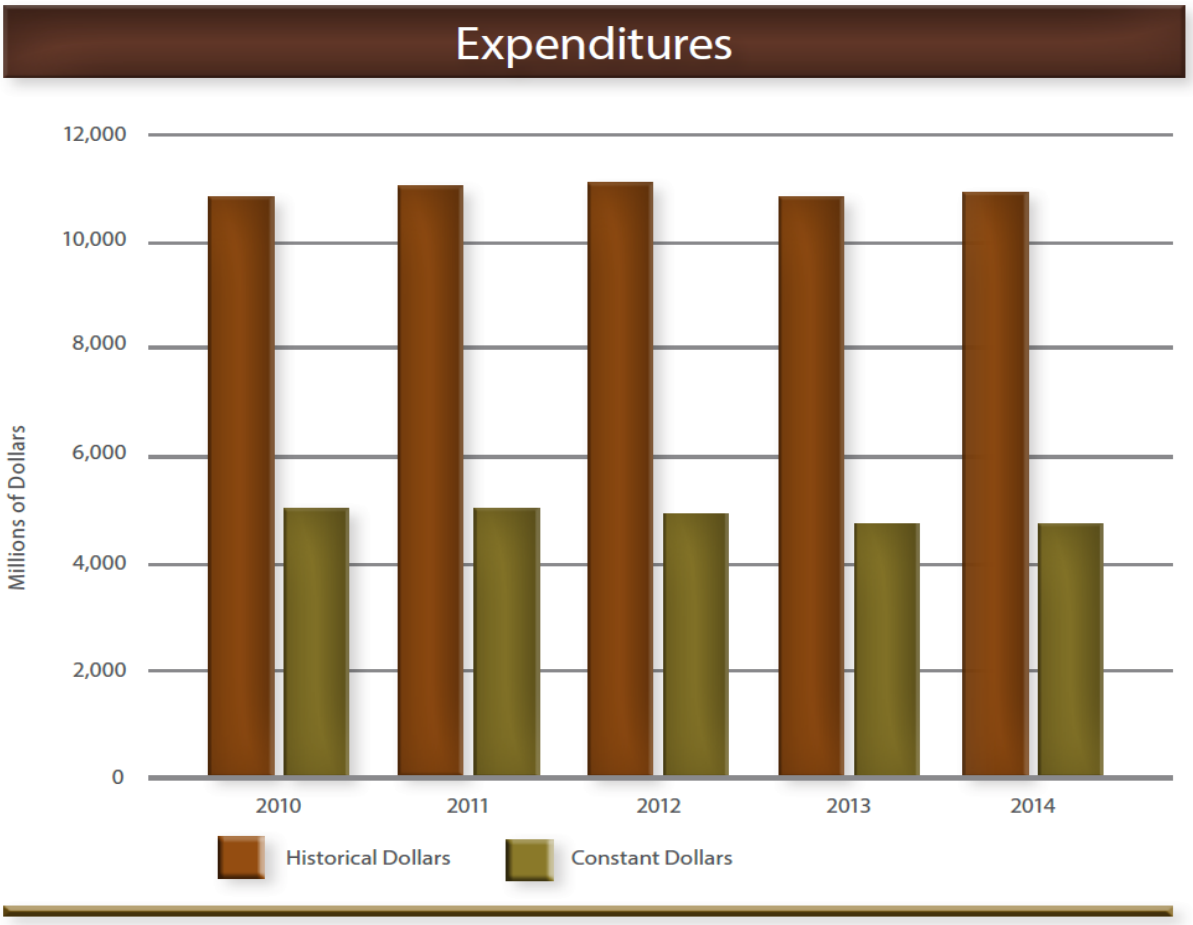
Capital Asset Statistics by Function
Last Ten Fiscal Years

	Fiscal Year			
	2005	**2006**	**2007**	**2008**
General Government				
Buildings	319	319	288	289
Vehicles	7,354	7,376	7,376	7,437
Data Processing Equipment and Software	2,116	2,179	2,156	2,302
Reproduction and Printing Equipment	1,011	1,011	948	1,020
Human Services and Juvenile Justice Services				
Data Processing Equipment and Software	86	75	72	61
Corrections				
Data Processing Equipment and Software	188	192	189	230
Security and Surveillance Equipment	41	40	43	52
Public Safety				
Department of Public Safety				
Vehicles	28	35	28	28
Data Processing Equipment and Software	129	135	121	127
Medical and Lab Equipment	122	133	140	146
Utah National Guard				
Buildings	202	204	192	192
State Courts				
Data Processing Equipment and Software	80	85	86	95
Audio Visual Equipment	188	190	190	191
Health and Environmental Quality				
Department of Health				
Data Processing Equipment and Software	229	215	216	211
Medical and Lab Equipment	189	204	203	228
Department of Environmental Quality				
Monitoring and Lab Equipment	279	295	304	313
Employment and Family Services				
Department of Workforce Services				
Data Processing Equipment and Software	351	370	424	458
Natural Resources				
Division of Parks and Recreation				
State Parks	40	42	42	42
Buildings	626	622	642	667
Vehicles	258	269	296	292
Division of Wildlife Resources				
Wildlife Management Areas	87	87	87	87
Fish Hatcheries	11	11	11	11
Buildings	167	167	164	165
Vehicles	117	136	142	189
Business, Labor, and Agriculture				
Data Processing Equipment and Software	100	94	94	99
Monitoring and Lab Equipment	107	108	107	106
Transportation				
Highway Center Line Miles	5,724	5,680	5,777	5,754
Buildings	315	336	343	345
Vehicles	737	770	812	832
Heavy Equipment	2,158	2,346	2,462	2,543

Source: Utah Department of Administrative Services, Division of Finance and various agencies of the State.

Fiscal Year					
2009	**2010**	**2011**	**2012**	**2013**	**2014**
290	299	305	311	314	314
7,256	7,266	7,323	7,309	7,360	7,524
2,448	2,437	2,541	2,691	2,794	2,931
994	1,003	1,065	1,127	1,165	1,209
45	64	52	52	59	64
219	226	218	216	216	216
55	59	59	67	59	55
28	34	34	35	35	35
182	200	222	230	247	249
147	174	184	187	193	197
193	206	213	215	221	223
95	105	64	64	64	52
190	192	192	145	146	143
216	147	143	127	131	120
218	257	287	303	288	302
327	316	349	376	384	404
464	449	422	389	396	358
42	42	43	43	43	43
681	684	719	722	727	736
315	329	333	332	332	334
92	92	92	92	92	92
11	11	11	11	11	11
163	166	175	180	181	182
193	208	212	201	202	203
91	94	97	102	117	117
106	105	108	111	111	114
5,699	5,753	5,772	5,724	5,719	5,719
358	361	386	387	391	402
832	824	838	844	861	878
2,544	2,538	2,549	2,574	2,582	2,593

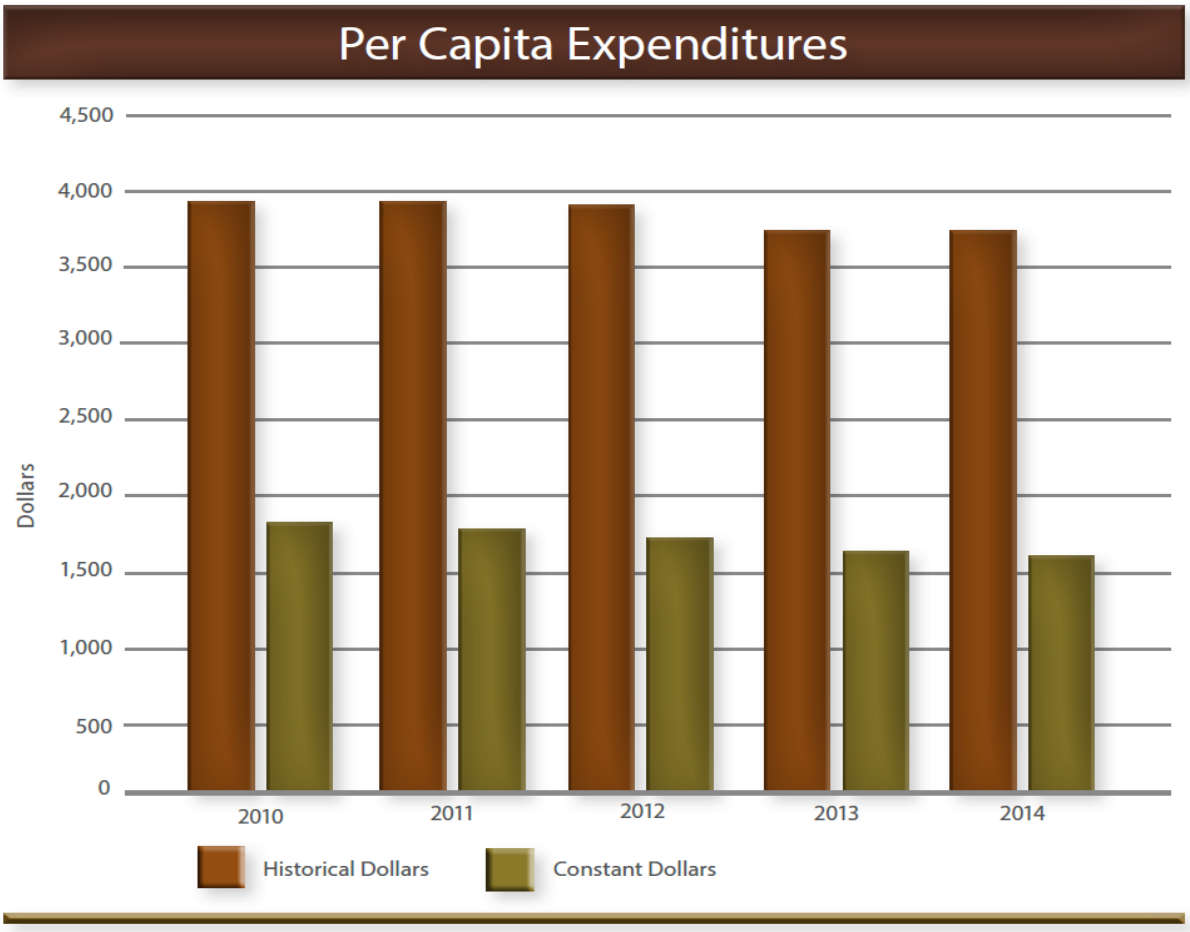
Expenditures — Historical and Constant Dollars **Schedule F–1**
All Governmental Fund Types
Last Five Fiscal Years



Fiscal Year	Historical Dollars (in Millions)	Historical Dollars Change	Constant Dollars (in Millions)	Constant Dollars Change
2010	$ 10,840	4.7 %	$ 5,006	3.7 %
2011	$ 11,068	2.1 %	$ 5,006	0.0 %
2012	$ 11,114	0.4 %	$ 4,884	(2.4)%
2013	$ 10,827	(2.6)%	$ 4,680	(4.2)%
2014	$ 10,986	1.5 %	$ 4,684	0.1 %

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
2010	$ 3,906	3.1 %	$ 1,804	2.2 %
2011	$ 3,933	0.7 %	$ 1,779	(1.4)%
2012	$ 3,893	(1.0)%	$ 1,711	(3.8)%
2013	$ 3,732	(4.1)%	$ 1,613	(5.7)%
2014	$ 3,725	(0.2)%	$ 1,588	(1.5)%

Source: Constant Dollars are derived using the Consumer Price Index for all urban consumers, base year 1982–84 = 100.

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COVER | Kelly Horne, Mike Handy, Marc Stilson, Tamara Prue

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GOVERNMENTAL FUND FINANCIAL STATEMENTS | Andrew Dutson

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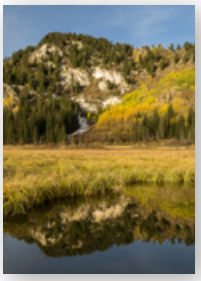

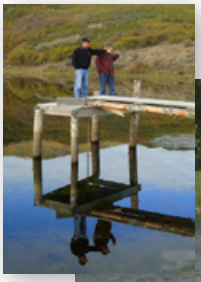

State of Utah 2014

Comprehensive Annual Financial Report

STATE OF UTAH

Department of Administrative Services

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