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UTAH STATE AUDITOR

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Office of the State Auditor

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November 30, 2012

The Members of the Legislature of the State of Utah

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

National External Audit Review Center, U.S. Department of Health and Human Services

We are pleased to submit the *Single Audit Report* of federal financial assistance for the State of Utah for the year ended June 30, 2012. The audit was conducted in accordance with the requirements of the U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*.

This report contains the following:

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

The State of Utah's *Comprehensive Annual Financial Report* for the year ended June 30, 2012 and our report thereon, dated October 19, 2012, have been issued under separate cover.

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

Sincerely,

Auston G. Johnson, CPA
Utah State Auditor

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- B. Significant Deficiency of internal control – basic financial statement level.
- 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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INTRODUCTION

Background

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

Scope

OMB Circular A-133 requires a risk-based approach to auditing federal programs. Under the risk-based approach, programs are classified as Type A or Type B programs based on a dollar level computed in accordance with Circular A-133. Type A programs for the State are those programs which exceeded \$16,700,000 in federal awards expended for the fiscal year ended June 30, 2012. All other programs are classified as Type B. For the year ended June 30, 2012, 19 Type A and 10 Type B programs were audited as major programs in accordance with OMB Circular A-133 requirements.

Presentation

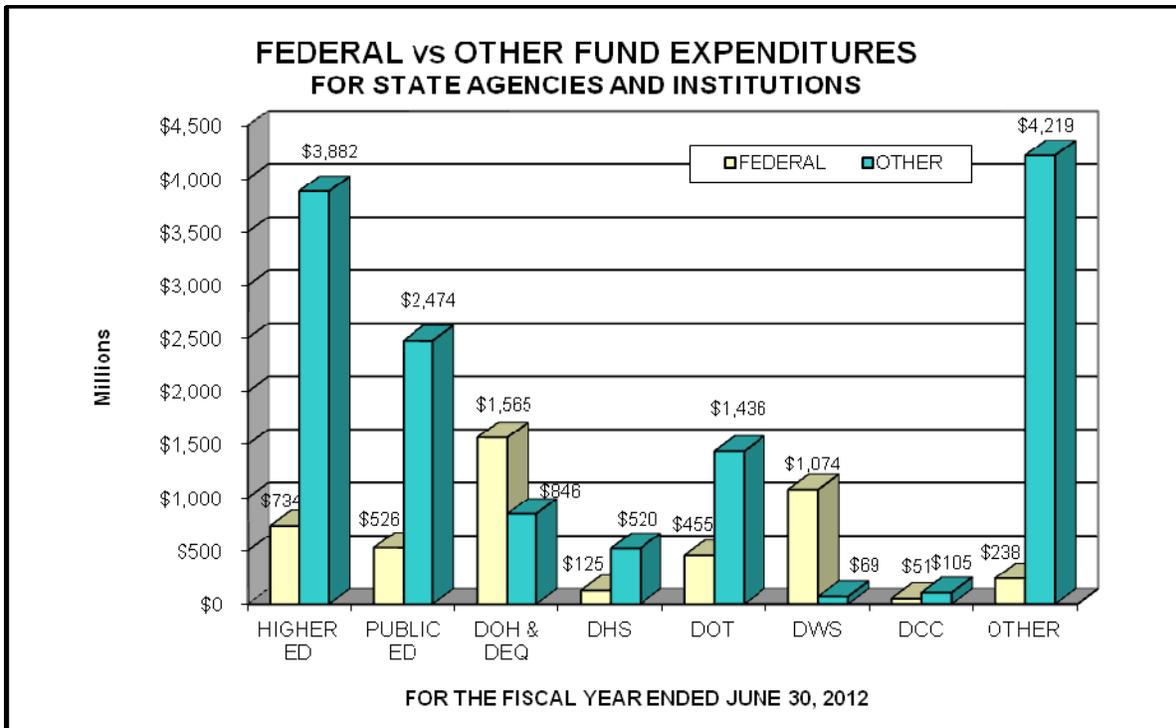
This report includes all required information for the single audit except the State’s financial statements and our report thereon, which were issued under separate cover. A Summary Schedule of Expenditures of Federal Awards and a Schedule of Expenditures of Federal Awards by federal agency are presented as required. An optional Schedule sorted by state agency is also presented. The required summary of our audit results, including a list of the major programs audited, is presented on pages 134-135. 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.

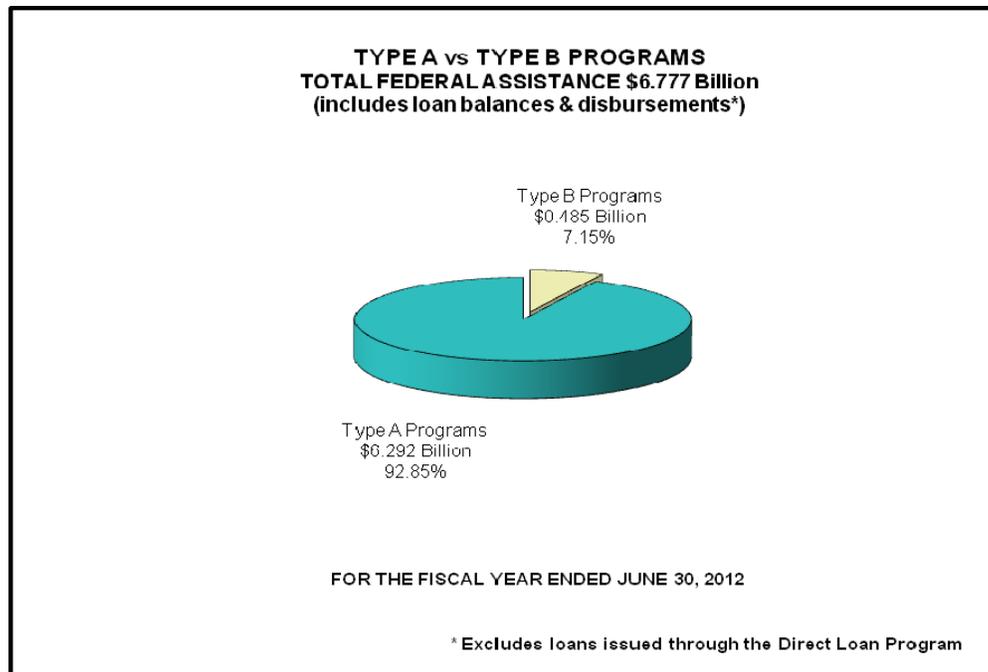
The bottom graph on the following page shows the break out of Type A and Type B programs. The State had 28 Type A programs and hundreds of Type B programs in fiscal year 2012.

INTRODUCTION



HIGHER ED – Colleges and Universities
PUBLIC ED – Office of Education
DOH & DEQ – Dept. of Health and
Dept. of Environmental Quality
DHS – Dept. of Human Services

DOT – Dept. of Transportation
DWS – Dept. of Workforce Services
DCC – Dept. of Community & Culture
OTHER – Other state agencies





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

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

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the State of Utah as of and for the year ended June 30, 2012, which collectively comprise the State's basic financial statements, and have issued our report thereon dated October 19, 2012. Our report includes a reference to other auditors. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Other auditors audited the financial statements of Utah Housing Corporation, Utah Public Employees Health Program, the University of Utah's Hospital & Clinics and component units, the Utah State University Research Foundation, certain other college and university foundations, the Dairy Commission, and the Utah State Retirement Systems, as described in our report on the State's financial statements. This report includes our consideration of the results of the other auditors' testing of internal control over financial reporting and compliance and other matters that are reported on separately by those other auditors. However, this report, insofar as it relates to the results of the other auditors, is based solely on the reports of the other auditors.

Internal Control Over Financial Reporting

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

Our consideration of internal control over financial reporting was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control over financial reporting that might be significant deficiencies or material weaknesses and therefore, there

can be no assurance that all deficiencies, significant deficiencies, or material weaknesses have been identified. However, as described in the accompanying “Schedule of Findings and Questioned Costs,” we identified a certain deficiency in internal control over financial reporting that we consider to be a material weakness and other deficiencies that we consider to be significant deficiencies.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity’s financial statements will not be prevented, or detected and corrected on a timely basis. We consider the deficiency described in the accompanying “Schedule of Findings and Questioned Costs” as item No. 12-01 to be a material weakness.

A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider the deficiencies described in the accompanying “Schedule of Findings and Questioned Costs” as items No. 12-02 and 12-03 to be significant deficiencies.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the State’s basic financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed an instance of noncompliance or other matters that is required to be reported under *Government Auditing Standards* and which is described in the accompanying “Schedule of Findings and Questioned Costs” as item No. 12-02.

We also noted certain matters that we have reported to management of the applicable state agencies and institutions in separate letters.

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

This report is intended solely for the information and use of management of Utah state agencies and institutions, members of the Utah State Legislature, and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties. However, this report is a public document and its distribution is not limited.



Auston G. Johnson, CPA
Utah State Auditor

October 19, 2012



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

- **COMPLIANCE WITH REQUIREMENTS THAT COULD HAVE A DIRECT AND MATERIAL EFFECT ON EACH MAJOR PROGRAM**
- **INTERNAL CONTROL OVER COMPLIANCE**
- **SUPPLEMENTARY SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**

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

Compliance

We have audited the State of Utah's compliance with the types of compliance requirements described in *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, 2012. The State's major federal programs are identified in the "Summary of Auditor's Results" section of the accompanying "Schedule of Findings and Questioned Costs." Compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major federal programs is the responsibility of the State's management. Our responsibility is to express an opinion on the State's compliance based on our audit. As stated in our report on the basic financial statements, we did not audit the financial statements of certain funds and component units, nor did we audit compliance with 17% of the Research and Development cluster program, which comprises 1% of the State's total federal expenditures. In addition, we did not audit certain compliance requirements for loans serviced by a third-party servicer; those loans represent 24% of the loans held by the Student Loan Purchase Program. The financial statements of those funds and component units, as well as compliance for that portion of the Research and Development cluster and the Student Loan Purchase Program 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 those programs, funds, and component units 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 reports

of other auditors provide a reasonable basis for our opinion. Our audit does not provide a legal determination on the State's compliance with those requirements.

As described in the accompanying "Schedule of Findings and Questioned Costs," the State of Utah did not comply with requirements regarding allowable activities, allowable costs/cost principles, and eligibility that are applicable to the Children's Health Insurance Program (93.767) (item No. 12-33) and the Workforce Investment Act Cluster (17.258, 17.259, 17.260, 17.278) (item No. 12-45). Also, the State of Utah did not comply with requirements regarding reporting that are applicable to the State Energy Program (81.041) (item No. 12-26). Compliance with such requirements is necessary, in our opinion, for the State of Utah to comply with the requirements applicable to those programs.

In our opinion, based on our audit and the reports of other auditors, except for the noncompliance described in the preceding paragraph, the State of Utah complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2012.

The results of our auditing procedures also disclosed other instances of noncompliance with those requirements which are required to be reported in accordance with OMB Circular A-133 and which are identified in the accompanying "Table of Contents" on pages ii through iv of this report and described in the "Schedule of Findings and Questioned Costs" section of this report.

Internal Control Over Compliance

Management of the State of Utah is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered the State's internal control over compliance with the requirements that could have a direct and material effect on a major federal program to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the State's internal control over compliance.

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

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is 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" as items No. 12-26, 12-33, 12-45, and 12-47 to be material weaknesses.

A significant deficiency in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance. We consider the deficiencies in internal control over compliance described in the accompanying “Schedule of Findings and Questioned Costs” as items No. 12-04 through 12-25, 12-27 through 12-29, 12-31, 12-32, 12-34 through 12-44, 12-46, 12-48 through 12-50, and 12-54 to be significant deficiencies.

Schedule of Expenditures of Federal Awards

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the State of Utah as of and for the year ended June 30, 2012, and have issued our report thereon dated October 19, 2012, which contained an unqualified opinion on those financial statements. Our audit was performed for the purpose of forming our opinions on the financial statements that collectively comprise the State’s basic financial statements. As stated above and in our report on the basic financial statements, we did not audit the financial statements of certain funds and component units. Those financial statements were audited by other auditors and our report on the basic financial statements and this report, insofar as it relates to the amounts included for those programs, funds, and component units is based solely on the reports of the other auditors.

The accompanying “Schedule of Expenditures of Federal Awards” is presented for purposes of additional analysis as required by OMB Circular A-133 and is not a required part of the basic financial statements. Such information 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 the other auditors 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 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. In our opinion, based on our audit and the reports of other auditors, the Schedule of Expenditures of Federal Awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

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

This report is intended solely for the information and use of management of Utah state agencies and institutions, members of the Utah State Legislature, and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties. However, this report is a public document and its distribution is not limited.



Auston G. Johnson, CPA
Utah State Auditor

October 19, 2012

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SUMMARY
SCHEDULE OF EXPENDITURES
OF FEDERAL AWARDS

State of Utah
Summary Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2012

Federal		
Catalog #	Expenditures	Clusters, Other CFDA Program Titles, and ARRA Programs

SUMMARY SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

AGE	\$ 7,224,382	Aging Cluster
* CC	54,184,749	CCDF Cluster (Child Care)
CIL	234,078	Centers for Independent Living Cluster
CSBG	3,222,281	CSBG Cluster
ECDBG	342,261	CDBG – Entitlement Grants Cluster
EDC	499,989	Economic Development Cluster
EFA	2,784,245	Emergency Food Assistance Cluster
EFSP	9,063	Emergency Food and Shelter Program Cluster
EHCY	673,386	Education of Homeless Children and Youth Cluster
EIS	9,135,733	Early Intervention Services (IDEA) Cluster
ES	15,559,496	Employment Services Cluster
ETSG	1,114,250	Educational Technology State Grants Cluster
* FW	11,126,162	Fish and Wildlife Cluster
HDST	3,751,613	Head Start Cluster
* HPC	441,186,701	Highway Planning and Construction Cluster
HS	5,643,796	Highway Safety Cluster
ILSB	211,898	Independent Living Services for Older Individuals Who Are Blind Cluster
ILSG	401,807	Independent Living State Grants Cluster
IMMZ	25,116,582	Immunization Cluster
JAG	4,628,444	JAG Program Cluster
* MED	1,357,718,963	Medicaid Cluster
NUT	124,769,270	Child Nutrition Cluster
* R&D	369,799,278	Research and Development Programs
* SCDBG	6,651,045	CDBG – State-Administered CDBG Cluster
SDS	3,837,755	Statewide Data Systems Cluster
* SE	156,804,893	Special Education (IDEA) Cluster
* SFA	250,146,680	Student Financial Assistance Programs
SFSF	129,802	State Fiscal Stabilization Fund Cluster
SIG	4,721,879	School Improvement Grants
* SNAP	432,317,879	SNAP Cluster
* SSI	12,103,388	Disability Insurance/SSI Cluster
* TANF	70,628,960	TANF Cluster
* TIPA	83,863,075	Title I, Part A Cluster
TRIO	7,981,898	TRIO Cluster
TSP	2,780,675	Transit Services Programs Cluster
* VOOCR	43,543,167	Vocational Rehabilitation Cluster
* WIA	14,881,596	WIA Cluster
10	6,299,658	Department of Agriculture
10.025	917,526	Plant and Animal Disease, Pest Control, and Animal Care
10.069	10,000	Conservation Reserve Program
10.162	169,311	Inspection Grading and Standardization
10.163	30,000	Market Protection and Promotion
10.170	267,986	Specialty Crop Block Grant Program - Farm Bill
10.319	5,537	Farm Business Management and Benchmarking Competitive Grants Program
10.435	26,902	State Mediation Grants
10.477	1,346,251	Meat, Poultry, and Egg Products Inspection
10.500	66,544	Cooperative Extension Service
* 10.557	47,165,897	Special Supplemental Nutrition Program for Women, Infants, and Children
* 10.558	26,696,458	Child and Adult Care Food Program
10.560	1,836,648	State Administrative Expenses for Child Nutrition
10.565	182,905	Commodity Supplemental Food Program
10.578	117,327	WIC Grants To States (WGS)
10.579	97,960	Child Nutrition Discretionary Grants Limited Availability

* Major Programs, see Note 2.A.

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

State of Utah
Summary Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2012

Federal Catalog #	Expenditures	Clusters, Other CFDA Program Titles, and ARRA Programs
10.582	2,264,052	Fresh Fruit and Vegetable Program
10.664	2,166,300	Cooperative Forestry Assistance
10.672	74,164	Rural Development, Forestry, and Communities
10.676	1,311,044	Forest Legacy Program
10.680	5,314	Forest Health Protection
10.688	312,328	Recovery Act of 2009: Wildland Fire Management
10.691	83,766	Good Neighbor Authority
10.769	27,398	Rural Business Enterprise Grants
10.902	410,710	Soil and Water Conservation
10.916	371,122	Watershed Rehabilitation Program
11	20,534	Department of Commerce
11.550	246,205	Public Telecommunications Facilities Planning and Construction
11.555	2,044,306	Public Safety Interoperable Communications Grant Program
11.557	6,008,834	Broadband Technology Opportunities Program (BTOP)
11.558	549,570	State Broadband Data and Development Grant Program
11.611	139,179	Manufacturing Extension Partnership
12	579,254	Department of Defense
12.002	300,000	Procurement Technical Assistance for Business Firms
12.113	356,724	State Memorandum of Agreement Program for the Reimbursement of Technical Services
12.217	213,525	Electronic Absentee Systems for Elections
12.400	1,221,814	Military Construction, National Guard
12.401	39,338,094	National Guard Military Operations and Maintenance (O&M) Projects
12.615	168,934	Research and Technical Assistance
12.630	25,000	Basic, Applied, and Advanced Research in Science and Engineering
12.901	175,408	Mathematical Sciences Grants Program
14	346,349	Department of Housing and Urban Development
14.231	660,858	Emergency Shelter Grants Program
14.235	140,302	Supportive Housing Program
14.238	28,043	Shelter Plus Care
14.239	242,714	Home Investment Partnerships Program
14.241	105,803	Housing Opportunities for Persons with AIDS
14.257	1,862,059	Homelessness Prevention and Rapid Re-Housing Program (Recovery Act Funded)
14.401	108,579	Fair Housing Assistance Program – State and Local
15	4,867,245	Department of Interior
15.151	21,887	Education Program Enhancements
15.224	97,792	Cultural Resource Management
15.228	163,937	National Fire Plan - Wildland Urban Interface Community Fire Assistance
15.231	62,783	Fish, Wildlife and Plant Conservation Resource Management
15.236	340,856	Environmental Quality and Protection Resource Management
15.239	2,105,958	Management Initiatives
15.242	110,360	National Fire Plan - Rural Fire Assistance
15.250	1,692,548	Regulation of Surface Coal Mining and Surface Effects of Underground Coal Mining
15.252	3,187,335	Abandoned Mine Land Reclamation (AMLR) Program
15.255	40,000	Science and Technology Projects Related to Coal Mining and Reclamation
15.504	1,923,324	Water Reclamation and Reuse Program
15.509	2,369,848	Colorado River Basin Salinity Control Program
15.529	113,427	Upper Colorado and San Juan River Basins Endangered Fish Recovery Programs
15.615	456,089	Cooperative Endangered Species Conservation Fund
15.633	12,181	Landowner Incentive Program
15.634	986,225	State Wildlife Grants
15.637	29,995	Migratory Bird Joint Ventures
15.642	614,596	Challenge Cost Share
15.807	176,780	Earthquake Hazards Reduction Program
15.808	53,015	U.S. Geological Survey – Research and Data Collection
15.809	330,000	National Spatial Data Infrastructure Cooperative Agreements Program
15.810	255,597	National Cooperative Geologic Mapping Program

* Major Programs, see Note 2.A.

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

State of Utah
Summary Schedule of Expenditures of Federal Awards
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Federal Catalog #	Expenditures	Clusters, Other CFDA Program Titles, and ARRA Programs
15.814	44,988	National Geological and Geophysical Data Preservation Program
15.819	10,792	Energy Cooperatives to Support the National Coal Resources Data System (NCRDS)
15.904	1,039,128	Historic Preservation Fund Grants-In-Aid
15.916	44,184	Outdoor Recreation – Acquisition, Development and Planning
15.945	545,076	Cooperative Research and Training Programs – Resources of the National Park System
16	1,462,665	Department of Justice
16.001	4,566,814	Law Enforcement Assistance – Narcotics and Dangerous Drugs – Laboratory Analysis
16.017	187,616	Sexual Assault Services Formula Program
16.523	443,277	Juvenile Accountability Block Grants
16.528	51,902	Enhanced Training and Services to End Violence and Abuse of Women Later in Life
16.540	866,224	Juvenile Justice and Delinquency Prevention – Allocation to States
16.548	36,500	Title V – Delinquency Prevention Program
16.550	123,149	State Justice Statistics Program for Statistical Analysis Centers
16.575	3,849,666	Crime Victim Assistance
16.576	2,289,900	Crime Victim Compensation
16.580	94,817	Edward Byrne Memorial State and Local Law Enforcement Assistance Discretionary Grants Program
16.585	341,129	Drug Court Discretionary Grant Program
16.588	1,667,471	Violence Against Women Formula Grants
16.590	91,522	Grants to Encourage Arrest Policies and Enforcement of Protection Orders Program
16.593	173,269	Residential Substance Abuse Treatment for State Prisoners
16.601	19,970	Corrections_Training and Staff Development
16.606	584,546	State Criminal Alien Assistance Program
16.607	38,145	Bulletproof Vest Partnership Program
16.727	450,917	Enforcing Underage Drinking Laws Program
16.740	129,622	Statewide Automated Victim Information Notification (SAVIN) Program
16.741	285,123	Forensic DNA Backlog Reduction Program
16.742	176,130	Paul Coverdell Forensic Sciences Improvement Grant Program
16.750	123,255	Support for Adam Walsh Act Implementation Grant Program
16.754	222,642	Harold Rogers Prescription Drug Monitoring Program
16.800	193,654	Recovery Act - Internet Crimes against Children Task Force Program (ICAC)
16.801	63,428	Recovery Act - State Victim Assistance Formula Grant Program
16.808	277,711	Recovery Act - Edward Byrne Memorial Competitive Grant Program
16.816	100,000	John R. Justice Prosecutors and Defenders Incentive Act
17	375,838	Department of Labor
17.002	2,629,606	Labor Force Statistics
17.005	67,279	Compensation and Working Conditions
* 17.225	470,432,079	Unemployment Insurance
17.235	665,863	Senior Community Service Employment Program
17.245	3,037,051	Trade Adjustment Assistance
17.261	243,442	WIA Pilots, Demonstrations, and Research Projects
17.269	2,108,786	Community Based Job Training Grants
17.271	134,630	Work Opportunity Tax Credit Program (WOTC)
17.273	86,627	Temporary Labor Certification for Foreign Workers
17.274	428,027	Youthbuild
17.275	2,104,001	Program of Competitive Grants for Worker Training and Placement in High Growth and Emerging Industry Sectors
17.276	38,477	Health Care Tax Credit (HCTC) National Emergency Grants (NEGs)
17.277	141,364	Workforce Investment Act (WIA) National Emergency Grants
17.282	29,777	Trade Adjustment Assistance Community College and Career Training (TAACCT) Grants
17.503	1,842,525	Occupational Safety and Health – State Program
17.504	660,831	Consultation Agreements
17.807	11,184	Transition Assistance Program
19	241,139	Department of State
19.009	11,146	Academic Exchange Programs – Undergraduate Programs
20	1,741,743	Department of Transportation
20.106	118,662	Airport Improvement Program

* Major Programs, see Note 2.A.

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

State of Utah
Summary Schedule of Expenditures of Federal Awards
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Federal Catalog #	Expenditures	Clusters, Other CFDA Program Titles, and ARRA Programs
20.218	2,104,691	National Motor Carrier Safety
20.231	17,323	Performance and Registration Information Systems Management
20.232	427,768	Commercial Driver's License Program Improvement Grant
20.235	1,800	Commercial Motor Vehicle Operator Training Grants
20.237	501,548	Commercial Vehicle Information Systems and Networks
* 20.509	7,782,112	Formula Grants for Other Than Urbanized Areas
20.514	184,702	Public Transportation Research
20.614	43,712	National Highway Traffic Safety Administration (NHTSA) Discretionary Safety Grants
20.700	194,641	Pipeline Safety Program Base Grants
20.703	260,703	Interagency Hazardous Materials Public Sector Training and Planning Grants
21	36,415	Department of the Treasury
21.008	30,455	Low-Income Taxpayer Clinics
30.002	327,250	Employment Discrimination – State and Local Fair Employment Practices Agency Contracts
39.003	83,948	Donation of Federal Surplus Personal Property
42	25,395	Library of Congress
43	1,138,714	National Aeronautics and Space Administration
45	327,746	National Foundation on the Arts and Humanities
45.024	146,427	NEA Promotion of the Arts – Grants to Organizations and Individuals
45.025	589,063	NEA Promotion of the Arts – Partnership Agreements
45.149	(4,567)	NEH Promotion of the Humanities – Division of Preservation and Access
45.164	291,007	NEH Promotion of the Humanities – Public Programs
45.301	46,180	Museums for America
45.310	1,955,741	IMLS Grants to States
45.312	14,188	IMLS National Leadership Grants
47	517,507	National Science Foundation
47.041	17,189	Engineering Grants
47.049	140,321	Mathematical and Physical Sciences
47.070	21,612	Computer and Information Science and Engineering
47.074	725,164	Biological Sciences
47.075	42,098	Social, Behavioral, and Economic Sciences
47.076	2,163,820	Education and Human Resources
47.079	624,935	International Science and Engineering (OISE)
47.080	482,585	Office of Cyberinfrastructure
59	226,941	Small Business Administration
59.037	878,156	Small Business Development Centers
59.061	201,430	State Trade and Export Promotion Pilot Grant Program
64	6,262,740	Department of Veterans Affairs
64.005	5,492,479	Grants to States for Construction of State Home Facilities
64.015	8,515,620	Veterans State Nursing Home Care
64.203	3,578,959	State Cemetery Grants
66.034	600,572	Surveys, Studies, Research, Investigations, Demonstrations, and Special Purpose Activities Relating to the Clean Air Act
66.039	259,900	National Clean Diesel Funding Assistance Program
66.040	445,079	State Clean Diesel Grant Program
66.202	42,513	Congressionally Mandated Projects
66.433	67,986	State Underground Water Source Protection
66.454	201,184	Water Quality Management Planning
66.458	3,281,392	Capitalization Grants for Clean Water State Revolving Funds
66.460	1,206,671	Nonpoint Source Implementation Grants
66.461	202,734	Regional Wetland Program Development Grants
66.468	4,332,204	Capitalization Grants for Drinking Water State Revolving Funds
66.474	61,366	Water Protection Grants to the States
66.605	6,951,308	Performance Partnership Grants
66.608	244,196	Environmental Information Exchange Network Grant Program and Related Assistance
66.700	270,903	Consolidated Pesticide Enforcement Cooperative Agreements
66.802	2,365,904	Superfund State, Political Subdivision, and Indian Tribe Site-Specific Cooperative Agreements

* Major Programs, see Note 2.A.

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

State of Utah
Summary Schedule of Expenditures of Federal Awards
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Federal Catalog #	Expenditures	Clusters, Other CFDA Program Titles, and ARRA Programs
66.804	486,739	Underground Storage Tank Prevention, Detection and Compliance Program
66.805	1,350,084	Leaking Underground Storage Tank Trust Fund Corrective Action Program
66.808	31,500	Solid Waste Management Assistance Grants
66.817	411,354	State and Tribal Response Program Grants
66.818	139,269	Brownfields Assessment and Cleanup Cooperative Agreements
81	212,263	Department of Energy
* 81.041	14,759,335	State Energy Program
* 81.042	11,166,155	Weatherization Assistance for Low Income Persons
81.086	18,492	Conservation Research and Development
81.089	87,486	Fossil Energy Research and Development
81.104	24,480	Office of Environmental Waste Processing
81.117	293,064	Energy Efficiency & Renewable Energy Information Dissemination, Outreach, Training & Technical Analysis/Assist.
81.122	1,368,942	Electricity Delivery and Energy Reliability, Research, Development and Analysis
81.127	9,002	Energy Efficient Appliance Rebate Program (EEARP)
81.128	1,216,217	Energy Efficiency and Conservation Block Grant Program (EECBG)
84	299,443	Department of Education
84.002	3,248,864	Adult Education – Basic Grants to States
84.011	2,184,114	Migrant Education – State Grant Program
84.013	700,200	Title I Program for Neglected and Delinquent Children
84.015	825,428	National Resource Centers Program for Foreign Language and Area Studies or Foreign Language and International Studies Program and Foreign Language and Area Studies Fellowship Program
84.031	567,577	Higher Education – Institutional Aid
* 84.032	28,110,165	Federal Family Education Loans
* 84.048	11,472,990	Career and Technical Education – Basic Grants to States
84.051	202,711	Career and Technical Education -- National Programs
84.116	805,561	Fund for the Improvement Of Postsecondary Education
84.129	187,716	Rehabilitation Long – Term Training
84.133	61,086	National Institute on Disability and Rehabilitation Research
84.144	53,437	Migrant Education – Coordination Program
84.185	240,000	Byrd Honors Scholarships
84.186	351,442	Safe and Drug-Free Schools and Communities – State Grants
84.187	413,982	Supported Employment Services for Individuals with Significant Disabilities
84.213	65,191	Even Start – State Educational Agencies
84.215	275,586	Fund for the Improvement of Education
84.224	453,507	Assistive Technology
84.235	3,685	Rehabilitation Services Demonstration and Training Programs
84.243	1,963,200	Tech-Prep Education
84.265	63,225	Rehabilitation Training – State Vocational Rehabilitation Unit In-Service Training
84.282	2,551,464	Charter Schools
84.287	6,130,051	Twenty-First Century Community Learning Centers
84.293	239,066	Foreign Language Assistance
84.323	1,070,454	Special Education – State Personnel Development
84.325	1,568,797	Special Education – Personnel Development to Improve Services and Results for Children with Disabilities
84.326	1,357,515	Special Education – Technical Assistance and Dissemination to Improve Services and Results for Children with Disabilities
84.327	14,128	Special Education – Technology and Media Services for Individuals with Disabilities
84.330	137,655	Advanced Placement Program (Advanced Placement Test Fee; Advanced Placement Incentive Program Grant)
84.331	56,120	Grants to States for Workplace and Community Transition Training for Incarcerated Individuals
84.334	4,775,887	Gaining Early Awareness and Readiness for Undergraduate Programs
84.335	401,104	Child Care Access Means Parents in School
84.365	5,984,624	English Language Acquisition Grants
84.366	1,325,666	Mathematics and Science Partnerships
84.367	17,144,599	Improving Teacher Quality State Grants
84.368	447,177	Grants for Enhanced Assessment Instruments
84.369	4,112,980	Grants for State Assessments and Related Activities

* Major Programs, see Note 2.A.

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

State of Utah
Summary Schedule of Expenditures of Federal Awards
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Federal Catalog #	Expenditures	Clusters, Other CFDA Program Titles, and ARRA Programs
84.378	1,390,710	College Access Challenge Grant Program
* 84.410	18,386,091	Education Jobs Fund
84.411	6,499	Investing in Innovation (i3) Fund
89.003	108,343	National Historical Publications and Records Grants
90.400	13,706	Help America Vote College Program
90.401	230,143	Help America Vote Act Requirements Payments
93	18,209,656	Department of Health and Human Services
93.041	18,589	Special Programs for the Aging – Title VII, Chapter 3-Programs for Prevention of Elder Abuse, Neglect, and Exploitation
93.042	65,744	Special Programs for the Aging – Title VII, Chapter 2 – Long Term Care Ombudsman Services for Older Individuals
93.043	159,338	Special Programs for the Aging – Title III, Part D – Disease Prevention and Health Promotion Services
93.048	517,682	Special Programs for the Aging – Title IV – and Title II – Discretionary Projects
93.051	446,700	Alzheimer's Disease Demonstration Grants to States
93.052	929,395	National Family Caregiver Support, Title III, Part E
93.069	9,006,329	Public Health Emergency Preparedness
93.070	437,518	Environmental Public Health and Emergency Response
93.072	12,693	Lifespan Respite Care Program
93.088	(85)	Advancing System Improvements to Support Targets for Healthy People 2010
93.089	272,438	Emergency System for Advance Registration of Volunteer Health Professionals
93.103	(5,811)	Food and Drug Administration Research
93.107	242,692	Area Health Education Centers Point of Service Maintenance and Enhancement Awards
93.110	1,554,996	Maternal and Child Health Federal Consolidated Programs
93.113	(479)	Environmental Health
93.116	305,179	Project Grants and Cooperative Agreements for Tuberculosis Control Programs
93.117	279,145	Preventive Medicine Residency Program
93.127	3,394,224	Emergency Medical Services for Children
93.136	950,972	Injury Prevention and Control Research and State and Community Based Programs
93.142	37,854	NIEHS Hazardous Waste Worker Health and Safety Training
93.145	173,236	AIDS Education and Training Centers
93.150	528,000	Projects for Assistance in Transition From Homelessness (PATH)
93.153	410,083	Coordinated Services and Access to Research for Women, Infants, Children, and Youth
93.172	59,290	Human Genome Research
93.173	39,001	Research Related to Deafness and Communication Disorders
93.191	441,424	Patient Navigator and Chronic Disease Prevention Program
93.204	291,872	Surveillance of Hazardous Substance Emergency Events
93.211	318,261	Telehealth Programs
93.213	88,884	Research and Training in Complementary and Alternative Medicine
93.226	455,792	Research on Healthcare Costs, Quality and Outcomes
93.234	252,612	Traumatic Brain Injury State Demonstration Grant Program
93.235	464,560	Affordable Care Act (ACA) Abstinence Education Program
93.240	288,496	State Capacity Building
93.241	294,117	State Rural Hospital Flexibility Program
93.242	189,607	Mental Health Research Grants
93.243	2,045,340	Substance Abuse and Mental Health Services – Projects of Regional and National Significance
93.247	660,760	Advanced Education Nursing Grant Program
93.250	139,223	Geriatric Academic Career Awards
93.251	433,021	Universal Newborn Hearing Screening
93.253	222,184	Poison Control Stabilization and Enhancement Grants
93.262	1,562,324	Occupational Safety and Health Program
93.265	11,922	Comprehensive Geriatric Education Program (CGEP)
93.270	69,080	Adult Viral Hepatitis Prevention and Control
93.275	2,538,417	Substance Abuse and Mental Health Services – Access to Recovery
93.279	881,671	Drug Abuse and Addiction Research Programs
93.281	299,016	Mental Health Research Career/Scientist Development Awards
93.282	3,833	Mental Health National Research Service Awards for Research Training

* Major Programs, see Note 2.A.

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State of Utah
Summary Schedule of Expenditures of Federal Awards
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Federal Catalog #	Expenditures	Clusters, Other CFDA Program Titles, and ARRA Programs
* 93.283	11,839,965	Centers for Disease Control and Prevention – Investigations and Technical Assistance
93.286	38,197	Discovery and Applied Research for Technological Innovations to Improve Human Health
93.290	270,499	National Community Centers of Excellence in Women's Health
93.296	133,182	State Partnership Grant Program to Improve Minority Health
93.301	195,522	Small Rural Hospital Improvement Grant Program
93.307	186,927	Minority Health and Health Disparities Research
93.358	80,971	Advanced Education Nursing Traineeships
93.361	34,428	Nursing Research
93.389	719,281	National Center for Research Resources
93.393	157,776	Cancer Cause and Prevention Research
93.395	6,540	Cancer Treatment Research
93.398	638,212	Cancer Research Manpower
93.399	33,451	Cancer Control
93.411	105	Equipment to Enhance Training for Health Professionals
93.505	785,421	Affordable Care Act (ACA) Maternal, Infant, and Early Childhood Home Visiting Program
93.506	129,761	ACA Nationwide Program for National and State Background Checks for Direct Patient Access Employees of Long Term Care Facilities and Providers
93.507	258,654	Strengthening Public Health Infrastructure for Improved Health Outcomes
93.511	837,869	Affordable Care Act (ACA) Grants to States for Health Insurance Premium Review
93.513	480,040	Affordable Care Act (ACA) Advanced Nursing Education Expansion Initiative
93.518	60,986	Affordable Care Act - Medicare Improvements for Patients and Providers
93.520	84,140	Centers for Disease Control and Prevention –Affordable Care Act (ACA) – Communities Putting Prevention to Work
93.521	938,430	The Affordable Care Act: Building Epidemiology, Laboratory, and Health Information Systems Capacity in the Epidemiology and Laboratory Capacity for Infectious Disease (ELC) and Emerging Infections Program (EIP) Cooperative Agreements
93.525	539,144	State Planning and Establishment Grants for the Affordable Care Act (ACA)'s Exchanges
93.531	185,195	PPHF 2012: Community Transformation Grants and National Dissemination and Support for Community Transformation Grants - financed solely by 2012 Prevention and Public Health Funds
93.538	829,072	Affordable Care Act - National Environmental Public Health Tracking Program-Network Implementation
93.539	68,072	PPHF 2012 - Prevention and Public Health Fund (Affordable Care Act) - Capacity Building Assistance to Strengthen Public Health Immunization Infrastructure and Performance financed in part by 2012 Prevention and Public Health Funds
93.544	212,133	The Patient Protection and Affordable Care Act of 2010 (Affordable Care Act) authorizes Coordinated Chronic Disease prevention and Health Promotion Program
93.548	428,736	PPHF 2012: Nutrition, Physical Activity and Obesity Program - financed in part by 2012 Prevention and Public Health Funds (PPHF-2012)
93.556	1,932,573	Promoting Safe and Stable Families
93.563	24,679,070	Child Support Enforcement
93.566	6,417,980	Refugee and Entrant Assistance – State Administered Programs
* 93.568	20,372,394	Low-Income Home Energy Assistance
93.576	579,601	Refugee and Entrant Assistance – Discretionary Grants
93.584	621,075	Refugee and Entrant Assistance – Targeted Assistance Grants
93.586	604,960	State Court Improvement Program
93.590	613,245	Community-Based Child Abuse Prevention Grants
93.597	100,000	Grants to States for Access and Visitation Programs
93.599	290,246	Chafee Education and Training Vouchers Program (ETV)
93.603	774,404	Adoption Incentive Payments
93.617	54,353	Voting Access for Individuals with Disabilities – Grants to States
93.623	147,809	Basic Center Grant
93.630	636,128	Developmental Disabilities Basic Support and Advocacy Grants
93.643	163,715	Children's Justice Grants to States
93.645	3,390,000	Child Welfare Services – State Grants
93.652	69,643	Adoption Opportunities
* 93.658	22,806,662	Foster Care – Title IV-E

* Major Programs, see Note 2.A.

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State of Utah
Summary Schedule of Expenditures of Federal Awards
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Federal Catalog #	Expenditures	Clusters, Other CFDA Program Titles, and ARRA Programs
93.659	7,351,211	Adoption Assistance
93.667	23,262,368	Social Services Block Grant
93.669	343,149	Child Abuse and Neglect State Grants
93.671	1,129,518	Family Violence Prevention and Services/Grants for Battered Women's Shelters – Grants to States and Indian Tribes
93.674	871,246	Chafee Foster Care Independence Program
93.701	1,267,720	Trans-NIH Recovery Act Research Support
93.702	4,991,496	National Center for Research Resources, Recovery Act Construction Support
93.715	3,531	Recovery Act – Comparative Effectiveness Research - AHRQ
93.717	68,749	ARRA - Preventing Healthcare-Associated Infections
93.719	1,487,752	ARRA - State Grants to Promote Health Information Technology
93.721	200,171	ARRA - Health Information Technology Professionals in Health Care
93.723	475,687	ARRA - Prevention and Wellness – State, Territories and Pacific Islands
93.725	113,605	ARRA - Communities Putting Prevention to Work: Chronic Disease Self-Management Program
* 93.767	56,040,844	Children's Health Insurance Program
93.768	413,343	Medicaid Infrastructure Grants to Support the Competitive Employment of People with Disabilities
93.779	325,081	Centers for Medicare and Medicaid Services (CMS) Research, Demonstrations and Evaluations
93.780	851,380	Grants to States for Operation of Qualified High-Risk Pools
93.822	211,648	Health Careers Opportunity Program
93.837	1,028,965	Cardiovascular Diseases Research
93.838	494,506	Lung Diseases Research
93.839	60,392	Blood Diseases and Resources Research
93.847	1,159,375	Diabetes, Digestive, and Kidney Diseases Extramural Research
93.849	43,168	Kidney Diseases, Urology and Hematology Research
93.853	982,689	Extramural Research Programs in the Neurosciences and Neurological Disorders
93.855	720,065	Allergy, Immunology and Transplantation Research
93.859	525,256	Biomedical Research and Research Training
93.865	2,467,295	Child Health and Human Development Extramural Research
93.866	1,064,939	Aging Research
93.867	48,139	Vision Research
93.879	933,234	Medical Library Assistance
93.884	67,543	Grants for Training in Primary Care Medicine and Dentistry
93.887	425,552	Health Care and Other Facilities
93.888	1,294,416	Specially Selected Health Projects
93.889	3,184,701	National Bioterrorism Hospital Preparedness Program
93.910	322,087	Family and Community Violence Prevention Program
93.913	247,813	Grants to States for Operation of Offices of Rural Health
93.917	4,689,682	HIV Care Formula Grants
93.918	858,300	Grants to Provide Outpatient Early Intervention Services with Respect to HIV Disease
93.924	3,359	Ryan White HIV/AIDS Dental Reimbursements Community Based Dental Partnership
93.928	6,230	Special Projects of National Significance
93.938	39,331	Cooperative Agreements to Support Comprehensive School Health Programs to Prevent the Spread of HIV and Other Important Health Problems
93.940	1,090,991	HIV Prevention Activities – Health Department Based
93.944	490,903	Human Immunodeficiency Virus (HIV)/Acquired Immunodeficiency Virus Syndrome (AIDS) Surveillance
93.946	99,948	Cooperative Agreements to Support State-Based Safe Motherhood and Infant Health Initiative Programs
93.958	3,669,428	Block Grants for Community Mental Health Services
* 93.959	17,039,793	Block Grants for Prevention and Treatment of Substance Abuse
93.977	500,995	Preventive Health Services – Sexually Transmitted Diseases Control Grants
93.991	609,230	Preventive Health and Health Services Block Grant
93.994	5,668,230	Maternal and Child Health Services Block Grant to the States
94	355,537	Corporation for National and Community Service
94.003	214,718	State Commissions
94.004	65,621	Learn and Serve America – School and Community Based Programs
* 94.006	3,271,765	Americorps
94.007	340,926	Planning and Program Development Grants

* Major Programs, see Note 2.A.

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

State of Utah
Summary Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2012

Federal Catalog #	Expenditures	Clusters, Other CFDA Program Titles, and ARRA Programs
94.009	81,863	Training and Technical Assistance
94.013	15,600	Volunteers in Service to America
94.021	124,949	Volunteer Generation Fund
95.001	669,310	High Intensity Drug Trafficking Areas Program
96	1,399,976	Social Security Administration
96.008	100,000	Social Security – Work Incentives Planning and Assistance Program
97	424,198	Department of Homeland Security
97.008	75,000	Non-Profit Security Program
97.012	1,544,699	Boating Safety Financial Assistance
97.023	55,544	Community Assistance Program State Support Services Element (CAP-SSSE)
97.036	7,887,363	Disaster Grants – Public Assistance (Presidentially Declared Disasters)
97.040	6,888,645	Chemical Stockpile Emergency Preparedness Program
97.041	93,878	National Dam Safety Program
97.042	3,769,926	Emergency Management Performance Grants
97.043	23,383	State Fire Training Systems Grants
97.045	438,009	Cooperating Technical Partners
97.046	1,370,625	Fire Management Assistance Grant
97.047	1,171,594	Pre-Disaster Mitigation
97.052	338,454	Emergency Operations Centers
97.067	9,052,334	Homeland Security Grant Program
97.078	390,184	Buffer Zone Protection Program (BZPP)
97.082	106,736	Earthquake Consortium
97.089	418,365	Driver's License Security Grant Program
97.107	9,361	National Incident Management System (NIMS)
98	16,568	U.S. Agency for International Development
99	138,202	Other Government Agencies
	<u>\$ 4,767,683,852</u>	TOTAL FEDERAL EXPENDITURES

* Major Programs, see Note 2.A.

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

State of Utah
Summary Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2012

Federal Catalog #	Expenditures	Clusters, Other CFDA Program Titles, and ARRA Programs
SUMMARY OF ARRA EXPENDITURES		
* 10.551	\$ 424,559	Supplemental Nutrition Assistance Program
10.579	97,960	Child Nutrition Discretionary Grants Limited Availability
10.688	312,328	Recovery Act of 2009: Wildland Fire Management
11.557	6,008,834	Broadband Technology Opportunities Program (BTOP)
11.558	549,570	State Broadband Data and Development Grant Program
12	63,194	Department of Defense
* 12	44,797	(R&D) Department of Defense
14.257	1,862,059	Homelessness Prevention and Rapid Re-Housing Program (Recovery Act Funded)
* 15.231	16,473	(R&D) Fish, Wildlife and Plant Conservation Resource Management
15.807	24,201	Earthquake Hazards Reduction Program
* 15.818	31,601	(R&D) Volcano Hazards Program Research and Monitoring
15	16,541	Department of Interior
* 15	71,576	(R&D) Department of Interior
16.588	151,644	Violence Against Women Formula Grants
16.800	193,654	Recovery Act - Internet Crimes against Children Task Force Program (ICAC)
16.801	63,428	Recovery Act - State Victim Assistance Formula Grant Program
16.803	2,819,490	Recovery Act - Edward Byrne Memorial Justice Assistance Grant (JAG) Program/ Grants to States and Territories
16.808	277,711	Recovery Act - Edward Byrne Memorial Competitive Grant Program
16	10,163	Department of Justice
* 16	194,416	(R&D) Department of Justice
* 17.225	88,194,700	Unemployment Insurance
17.275	2,104,001	Program of Competitive Grants for Worker Training and Placement in High Growth and Emerging Industry Sectors
17.276	38,477	Health Care Tax Credit (HCTC) National Emergency Grants (NEGs)
* 20.205	5,071,032	Highway Planning and Construction
* 20.509	703,575	Formula Grants for Other Than Urbanized Areas
* 47.082	4,704,310	(R&D) Trans – NSF Recovery Act Research Support
47	174,423	National Science Foundation
* 47	1,157,962	(R&D) National Science Foundation
66.454	1,749	Water Quality Management Planning
66.458	693,043	Capitalization Grants for Clean Water State Revolving Funds
66.805	158,879	Leaking Underground Storage Tank Trust Fund Corrective Action Program
66.818	139,269	Brownfields Assessment and Cleanup Cooperative Agreements
* 81.041	14,525,966	State Energy Program
* 81.042	10,863,441	Weatherization Assistance for Low Income Persons
* 81.049	19,873	(R&D) Office of Science Financial Assistance Program
81.086	18,492	Conservation Research and Development
* 81.087	1,159,384	(R&D) Renewable Energy Research and Development
81.117	293,064	Energy Efficiency & Renewable Energy Information Dissemination, Outreach, Training & Technical Analysis/Assessment
81.122	1,368,942	Electricity Delivery and Energy Reliability, Research, Development and Analysis
81.127	9,002	Energy Efficient Appliance Rebate Program (EEARP)
81.128	1,216,217	Energy Efficiency and Conservation Block Grant Program (EECBG)
* 81.133	166,798	(R&D) National Institute on Disability and Rehabilitation Research
* 81.134	5,913,899	(R&D) Industrial Carbon Capture and Storage (CCS) Application
81	65,000	Department of Energy
* 81	1,751,308	(R&D) Department of Energy
84.384	3,225,754	Statewide Data Systems, Recovery Act
84.387	178,719	Education for Homeless Children and Youth, Recovery Act
84.388	3,200,287	School Improvement Grants, Recovery Act
* 84.389	7,922,027	Title I Grants to Local Educational Agencies, Recovery Act
* 84.390	879,844	Rehabilitation Services – Vocational Rehabilitation Grants to States, Recovery Act
* 84.391	28,972,960	Special Education Grants to States, Recovery Act
* 84.392	1,190,491	Special Education – Preschool Grants, Recovery Act
84.393	2,108,615	Special Education – Grants for Infants and Families, Recovery Act
84.397	129,802	State Fiscal Stabilization Fund (SFSF) – Government Services, Recovery Act

* Major Programs, see Note 2.A.

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

State of Utah
Summary Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2012

Federal Catalog #	Expenditures	Clusters, Other CFDA Program Titles, and ARRA Programs
84.398	46,976	Independent Living State Grants, Recovery Act
* 84.410	18,386,091	Education Jobs Fund
84	35,599	Department of Education
* 84	1,297,496	(R&D) Department of Education
93.411	105	Equipment to Enhance Training for Health Professionals
* 93.418	26,056	(R&D) ARRA – Emergency Medical Services for Children
93.701	1,234,994	Trans-NIH Recovery Act Research Support
* 93.701	9,968,161	(R&D) Trans – NIH Recovery Act Research Support
93.702	4,991,496	National Center for Research Resources, Recovery Act Construction Support
93.708	117,065	ARRA - Head Start
93.712	553,094	ARRA - Immunization
* 93.713	543,597	ARRA - Child Care and Development Block Grant
* 93.714	11,045,531	ARRA - Emergency Contingency Fund for Temporary Assistance for Needy Families (TANF) State Program
93.715	3,531	Recovery Act – Comparative Effectiveness Research - AHRQ
* 93.715	1,305,451	(R&D) Recovery Act – Comparative Effectiveness Research - AHRQ
93.717	68,749	ARRA - Preventing Healthcare - Associated Infections
93.719	1,487,752	ARRA - State Grants to Promote Health Information Technology
93.721	200,171	ARRA - Health Information Technology Professionals in Health Care
93.723	475,687	ARRA - Prevention and Wellness – State, Territories and Pacific Islands
93.725	113,605	ARRA - Communities Putting Prevention to Work: Chronic Disease Self-Management Program
* 93.726	93,489	(R&D) ARRA Accelerating Adoption of Comparative Effectiveness Research (CER)
* 93.727	438,532	(R&D) ARRA - Health Information Technology - Beacon Communities
* 93.728	85,465	(R&D) ARRA - Strategic Health IT Advanced Research Projects (SHARP)
* 93.778	11,361,250	Medical Assistance Program
93.867	48,139	Vision Research
93	12,409	Department of Health and Human Services
* 93	4,059,033	(R&D) Department of Health and Human Services
94	9,152	Corporation for National and Community Service
	<u>\$ 269,564,180</u>	TOTAL ARRA EXPENDITURES

* Major Programs, see Note 2.A.

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

SCHEDULE OF EXPENDITURES
OF FEDERAL AWARDS
By Federal Agency

State of Utah
Schedule of Expenditures of Federal Awards by Federal Agency
For the Year Ended June 30, 2012

Grant Name	State Agency	Federal Catalog#	Federal Award/Contract #	Expenditures	Pass-Through
<u>AGENCY FOR INTERNATIONAL DEVELOPMENT</u>					
Agency for International Development	USU	N/A	VARIOUS	16,568	
Pass-Through From Non-State Entities:					
(R&D) Agency for International Develop. —					
Colorado State University	USU	* N/A	VARIOUS	43,961	
Development Alternatives, Inc.	USU	* N/A	VARIOUS	149,463	
International Resources Group	USU	* N/A	VARIOUS	37,179	
University of Florida	USU	* N/A	VARIOUS	22,807	
Subtotal – Agency for International Development				269,978	0
<u>AGRICULTURE, DEPARTMENT OF</u>					
(R&D) AG Research – Basic and Applied	Weber State	* 10.001	04-CS-11041563-33	5,915	
Japanese Beetle	Agriculture	10.025	11-8588-0587-CA	4,798	\$
Honey Bee Survey	Agriculture	10.025	10-8588-1456-CA	15,000	
Medusa Head	Agriculture	10.025	11-8588-1268-CA	5,000	
Chinese Long Horned Beetle (WoodBorer)	Agriculture	10.025	11-8588-0587-CA	14,355	
Imported Fire Ant	Agriculture	10.025	12-8588-0587-CA	1,840	
Imported Fire Ant	Agriculture	10.025	11-8588-0587-CA	12,299	
Orchard Pest Survey	Agriculture	10.025	11-8588-1454-CA	25,000	
FAD/National Emergency	Agriculture	10.025	11-9749-1788-CA	18,000	
Avian Influenza Game Birds	Agriculture	10.025	11-9749-1985-CA	13,299	
Avian Influenza Commercial	Agriculture	10.025	11-9749-1985-CA	36,500	
Avian Influenza Commercial	Agriculture	10.025	12-9749-2168-CA	1,290	
Scrapie Genotyping	Agriculture	10.025	11-9749-2079-CA	1,827	
Cereal Leaf Beetle	Agriculture	10.025	12-8588-0587-CA	3,602	
Cereal Leaf Beetle	Agriculture	10.025	11-8588-0587-CA	14,589	
Assessing Weed Bio	Agriculture	10.025	11-8588-0587-CA	10,533	
Assessing Weed Bio	Agriculture	10.025	12-8588-0587-CA	2,217	
UWSA Weed Bio Control	Agriculture	10.025	10-8588-0587-CA	20,000	20,000
Emerald Ash Borer	Agriculture	10.025	12-8588-0587-CA	2,662	
Siberian Moth	Agriculture	10.025	11-8588-0587-CA	18,351	
Gypsy Moth, APHIS	Agriculture	10.025	11-8588-0587-CA	36,491	
Gypsy Moth, APHIS	Agriculture	10.025	12-8588-0587-CA	3,910	
Animal Disease Traceability	Agriculture	10.025	11-9749-2039-CA	46,000	
Core Infrastructure	Agriculture	10.025	12-8588-0587-CA	110	
Core Infrastructure	Agriculture	10.025	11-8588-0587-CA	109,353	
Grasshopper/Mormon Cricket	Agriculture	10.025	04-8588-0819-GR	500,500	
NRCS Cooperative Agreement	DCC	10.069	68-8D43-8-28	10,000	
UDSA School Lunch	Agriculture	10.162	12-25-A-3316	2,715	
USDA Egg Surveillance	Agriculture	10.162	12-25-A-2423	8,596	
Bovine Spongiform Encephalopathy	Agriculture	10.162	HHSF22300640120P	20,000	
COOL Training	Agriculture	10.162	12-25-A-5449	29,743	
USDA Egg Product	Agriculture	10.162	12-37-A-507	108,257	
Records Management	Agriculture	10.163	12-25-A-4286	30,000	
Specialty Crop Block Grant Program - Farm Bill	Agriculture	10.170	12-25-B-1099	145,720	49,278
Specialty Crop Block Grant Program - Farm Bill	Agriculture	10.170	12-25-B-0954	47,701	32,780
Specialty Crop Block Grant Program - Farm Bill	Agriculture	10.170	12-25-B-1259	74,565	12,600
(R&D) Root-To-Shoot Signal Bypass1	U OF U	* 10.206	20083530404488	106,524	
NFM Benchmarking Center	Snow College	10.319	H001856205	5,537	
USDA Dairy Grading	Agriculture	10.435	12-25-A-3176	14,445	
Agriculture Mediation	Agriculture	10.435	5200-3087600-0545	12,457	
USDA Meat Cooperative	Agriculture	10.477	12-37-A-446	150,426	

* Major Programs, see Note 2.A.

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

State of Utah
Schedule of Expenditures of Federal Awards by Federal Agency
For the Year Ended June 30, 2012

Grant Name	State Agency	Federal Catalog#	Federal Award/Contract #	Expenditures	Pass-Through
USDA Meat Cooperative	Agriculture	10.477	12-37-A-317	1,195,825	
Farm Ranch Management	Snow College	10.500	2010-49200-06203	66,544	
ARRA-(SNAP) SNAP – SSI Cash Out	Workforce Services *	10.551	2011 / 2012 ID281143	424,559	
(SNAP) SNAP – SSI Cash Out	Workforce Services *	10.551	2011 /2012 IS601843	2,454,801	
(SNAP) SNAP – Benefits	Workforce Services *	10.551	8016499S6008	406,290,514	
(NUT) Nutr. Act School Breakfast Program	Education	10.553	VARIOUS	18,055,231	17,685,438
(NUT) Natl School Lunch Pgm – Commodities	Education	10.555	VARIOUS	15,075,556	15,075,556
(NUT) Natl School Lunch Pgm – Cash Assist	Education	10.555	VARIOUS	89,437,077	88,832,946
(NUT) Nutr. Act Special Milk Program	Education	10.556	VARIOUS	88,727	83,788
USDA WIC Food/Admin	Health	* 10.557	3UT700709	46,138,490	43,612,866
USDA WIC Infrastructure	Health	* 10.557	3UT700759	340,939	204,634
USDA WIC Breastfeeding Peer Counseling	Health	* 10.557	3UT700809	686,468	685,426
Child and Adult Care Food Program	Education	* 10.558	VARIOUS	26,696,458	25,387,464
(NUT) Nutrition Act Summer Food	Education	10.559	VARIOUS	2,112,679	2,060,542
Nutrition Act State Administration	Education	10.560	VARIOUS	1,836,648	38,080
(SNAP) SNAP – Interview Research Grant	Workforce Services *	10.561	2011IS807313	3,246	
(SNAP) SNAP – Administration	Workforce Services *	10.561	2011IS251443, 2012IS251443	18,975,709	
(SNAP) SNAP – DOD Appropriation	Workforce Services *	10.561	2011CQ270343	5,844	
(SNAP) SNAP – Emp/Train 100%	Workforce Services *	10.561	2012IE251843	1,029,889	
(SNAP) SNAP – Emp/Train 50%	Workforce Services *	10.561	2011IS251943, 2012IS251943	1,797,290	
(SNAP) SNAP – Emp/Train 50% Participation	Workforce Services *	10.561	2011IS252043,2012IS252043	513,281	
(SNAP) SNAP – Nutrition Education	Workforce Services *	10.561	2011/2012 IQ390343, 2012IS750343	813,324	
(SNAP) SNAP – State Exchange	Workforce Services *	10.561	2012IS802643, 2012IS803643	9,422	
Commodity Supplemental Food Program	Health	10.565	3UT810819	182,905	
(EFA) Emerg Food Assistance Pgm–Admin	Education	10.568	VARIOUS	607,753	607,753
(EFA) Emerg Food Assist Pgm-Commodities	Education	10.569	VARIOUS	2,176,492	2,176,492
WIC National Breastfeeding Award	Health	10.578	2011IW500543	117,327	100,074
ARRA-State Child Nutrition Programs	Education	10.579	VARIOUS	97,960	
Fresh Fruit and Vegetable Program	Education	10.582	VARIOUS	2,264,052	2,264,052
Gypsy Moth, Forest Service	Agriculture	10.664	09-CA-11046000-611	17,750	
Consolidated Grant - All Programs	Natural Resources	10.664	07-DG-11046000-603	336,183	12,411
Consolidated Grant - All Programs	Natural Resources	10.664	08-DG-11046000-611	169,738	9,000
Consolidated Grant - All Programs	Natural Resources	10.664	09-DG-11046000-606	166,468	15,277
Consolidated Grant - All Programs	Natural Resources	10.664	10-DG-11046000-611	247,564	29,020
Consolidated Grant - All Programs	Natural Resources	10.664	11-DG-11046000-606	268,904	231,796
Community Protection	Natural Resources	10.664	10-DG-11046000-630	164,650	
Hazardous Fuel Reduction (Stevens Money)	Natural Resources	10.664	07-DG-11046000-617	57,038	
Hazardous Fuel Reduction (Stevens Money)	Natural Resources	10.664	08-DG-11046000-619	56,551	
Hazardous Fuel Reduction (Stevens Money)	Natural Resources	10.664	09-DG-11046000-612	78,357	
Hazardous Fuel Reduction (Stevens Money)	Natural Resources	10.664	10-DG-11046000-624	24,111	
Hazardous Fuel Reduction (Stevens Money)	Natural Resources	10.664	11-DG-11046000-615	96	
Competitive Redesign Grant	Natural Resources	10.664	09-DG-11046000-617	39,776	
Competitive Redesign Grant	Natural Resources	10.664	10-DG-11046000-615	197,525	
Competitive Redesign Grant	Natural Resources	10.664	11-DG-11046000-608	61,696	
Disaster Assistance	Natural Resources	10.664	09-DG-11046000-602	55,178	
Cooperative Forestry Assistance	Natural Resources	10.664	VARIOUS	224,715	
Fuel for Schools	Agriculture	10.672	10-DG-11046000-604	74,164	
Forest Legacy - Administration	Natural Resources	10.676	08-DG-11046000-603	56,171	
Forest Legacy - Dry Lakes Ranch	Natural Resources	10.676	10-DG-11046000-602	1,254,873	
Forest Health Protection	Natural Resources	10.680	11-DG-11046000-610	5,314	
ARRA-Farr West-Comstock	Natural Resources	10.688	10-DG-110482B1-005	15,021	
ARRA-Bumblebee	Natural Resources	10.688	10-DG-110482B1-006	82,254	
ARRA-Mountain Center	Natural Resources	10.688	10-DG-110482B1-009	43,353	

* Major Programs, see Note 2.A.

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

State of Utah
Schedule of Expenditures of Federal Awards by Federal Agency
For the Year Ended June 30, 2012

Grant Name	State Agency	Federal Catalog#	Federal Award/Contract #	Expenditures	Pass-Through
ARRA-North Elk	Natural Resources	10.688	10-DG-110482B1-008	153,002	
ARRA-Parowan Front	Natural Resources	10.688	10-DG-110482B1-010	8,549	
ARRA-Duck Creek	Natural Resources	10.688	10-DG-110482B1-070	10,149	
Good Neighbor Authority - Upper Santa Clara	Natural Resources	10.691	09-CA-11040700-046	39,377	
Good Neighbor Authority - Prescribed Fire Proj.	Natural Resources	10.691	09-CA-11040700-047	6,432	
Good Neighbor Authority - Timber Sale Prep	Natural Resources	10.691	12-CA-11040700-024	16,980	
Good Neighbor Authority - Duck Creek Pile Burns	Natural Resources	10.691	08-CA-11040700-025	7,385	
Good Neighbor Authority - Birch Creek	Natural Resources	10.691	12-CA-11040700-032	13,592	
USDA Rural Business Enterprise Grant	Snow College	10.769	52-020-876000517	27,398	
GIP Grazing Project in Rich & Cache Co	Agriculture	10.902	68-8D43-10-12	60,956	
GIP Vegetable Mapping & Monitoring	Agriculture	10.902	68-8D43-10-28	98,034	
Colorado Salinity Technical Assistance	Agriculture	10.902	68-8D43-11-10	75,137	26,352
Colorado Salinity Technical Assistance	Agriculture	10.902	68-8D\$#-12-01	135,920	115,668
Air Quality CAFO Project	Agriculture	10.902	69-8D43-6-07	40,663	39,500
San Rafael River/Muddy Creek Watershed	Natural Resources	10.916	68-8D43-10-22	88,296	
Engineering & Planning Dam Rehabilitation	Natural Resources	10.916	68-8D43-9-24	282,826	
Wasatch Plateau Landslides (USF4)	Natural Resources	N/A	10-CS-11041000-033	101,381	
Ferron Creek Landslide (UFS3)	Natural Resources	N/A	10-CS-11041000-028	7,560	
Wasatch Mountain - Forest Service	Natural Resources	N/A	VARIOUS	4,957	
EOTC Curation Services	Natural Resources	N/A	VARIOUS	50,704	
FES Viral Survey	Natural Resources	N/A	10-9749-2063-CA	20,079	
Farm Bill Biologists	Natural Resources	N/A	VARIOUS	76,903	
Restoration of San Rafael River	Natural Resources	N/A	728D430818Q	52,011	
Chronic Wasting Disease	Natural Resources	N/A	06-9749-1396-CA	111,308	
Chronic Wasting Disease	Natural Resources	N/A	10-9749-1396-CA	155,515	
Rural Business Enterprise Grant	Bridgerland ATC	N/A	52-003-870294483	11,000	
Dixie National Forest Paric Agreement	SUU	N/A	11-PA-11040700-010	28,985	
Initiative Native Plant Project	SUU	N/A	10-PA-11040700-038	91,896	
(R&D) Department of Agriculture	U OF U	* N/A	VARIOUS	265,032	
Distance ED BSW Program	U OF U	N/A	706C16	38,477	
(R&D) Agriculture Research Services	USU	* N/A	58-5360-9-442 (100119)	114,156	
(R&D) Agriculture Research Services	USU	* N/A	VARIOUS	395,464	23,183
(R&D) Animal & Plant Health Inspection Svc	USU	* N/A	VARIOUS	288,153	14,335
(R&D) Animal & Plant Health Inspection Svc	USU	* N/A	112251, 11-8588-0587-CA (111142)	107,561	
(R&D) Cooperative State Research Svc.	USU	* N/A	2009-34526-19808 (090867)	138,251	
(R&D) Cooperative State Research Svc.	USU	* N/A	2009-34552-19746 (090848)	295,530	
(R&D) Cooperative State Research Svc.	USU	* N/A	2009-34613-20124 (090858)	171,156	
(R&D) Cooperative State Research Svc.	USU	* N/A	2009-38640-19711 (090758)	518,346	
(R&D) Cooperative State Research Svc.	USU	* N/A	2009-51300-05533 (090673)	138,362	
(R&D) Cooperative State Research Svc.	USU	* N/A	311000 HATCH (F111000)	871,209	
(R&D) Cooperative State Research Svc.	USU	* N/A	3110006049 (F121000)	991,926	
(R&D) Cooperative State Research Svc.	USU	* N/A	3120006049 (F121100)	534,147	
(R&D) Cooperative State Research Svc.	USU	* N/A	3210006049 (F122000)	166,205	
(R&D) Cooperative State Research Svc.	USU	* N/A	VARIOUS	2,225,704	1,629,185
(R&D) Economic Research Service	USU	* N/A	59-5000-0-0065 (100918)	167,062	
(R&D) Foreign Agriculture Service	USU	* N/A	VARIOUS	74,188	
(R&D) Forest Service	USU	* N/A	VARIOUS	792,942	50,000
(R&D) Forest Service	USU	* N/A	07-CR-11062756-508 (075113)	105,771	
(R&D) Forest Service	USU	* N/A	11-CS-11221632-036 (110407)	137,675	
(R&D) Forest Service	USU	* N/A	11-CR-11221638-011 (110325)	189,480	
(R&D) National Institute of Food and Ag	USU	* N/A	VARIOUS	2,237,235	1,520,352
(R&D) National Institute of Food and Ag	USU	* N/A	2010-49400-21768 (100912)	208,219	
(R&D) National Institute of Food and Ag	USU	* N/A	2010-51300-21283 (100759)	167,062	

* Major Programs, see Note 2.A.

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

State of Utah
Schedule of Expenditures of Federal Awards by Federal Agency
For the Year Ended June 30, 2012

Grant Name	State Agency	Federal Catalog#	Federal Award/Contract #	Expenditures	Pass-Through
(R&D) National Institute of Food and Ag	USU	* N/A	2011-67015-3008 (100984)	112,991	
(R&D) National Resources Conservation Svc	USU	* N/A	VARIOUS	35,063	
(R&D) Research and Development	USU	* N/A	VARIOUS	57,100	
(R&D) Research and Development	USU	* N/A	58-3625-9-743 (09S069)	222,222	
(R&D) Research and Development	USU	* N/A	59-5430-1-344 (09S072)	224,785	
Agriculture Research and Development	USU	N/A	VARIOUS	30,439	
Rural Development	USU	N/A	VARIOUS	47,159	45,000
Rural Utilities Service	USU	N/A	VARIOUS	362,910	
Animal & Plant Health Inspection Service	USU	N/A	VARIOUS	2,200	
Cooperative State Research Service	USU	N/A	F114000	376,647	
Cooperative State Research Service	USU	N/A	F117000	296,287	
Cooperative State Research Service	USU	N/A	F124000	1,303,288	
Cooperative State Research Service	USU	N/A	F127000	115,043	
Cooperative State Research Service	USU	N/A	VARIOUS	431,018	154,936
Farm and Foreign Agricultural Services	USU	N/A	VARIOUS	59,705	39,000
Food and Nutrition Service	USU	N/A	111433 (110073)	117,792	
Food and Nutrition Service	USU	N/A	121297 (120070)	675,709	
Foreign Agriculture Service	USU	N/A	VARIOUS	27,744	
Forest Service	USU	N/A	VARIOUS	155,738	
National Institute of Food and Agriculture	USU	N/A	VARIOUS	287,522	269,138
National Institute of Food and Agriculture	USU	N/A	2010-41590-20709 (100547)	161,661	
National Institute of Food and Agriculture	USU	N/A	2011-51150-30848 (110975)	238,079	
National Resources Conservation Service	USU	N/A	VARIOUS	15,070	
Risk Management Agency	USU	N/A	VARIOUS	151,562	48,622
Risk Management Agency	USU	N/A	10-IE-53300-013 (100962)	174,005	
Risk Management Agency	USU	N/A	11-IE-53300-003 (120077)	110,006	
Participating Agreement	Weber State	N/A	04-PA-11046000-044	1,695	
Pass-Through From Non-State Entities:					
(R&D) New ORF in Potyviriidae Genome —					
Iowa State University	U OF U	* 10.206	4164362A	48,733	
(R&D) National Institute of Food & Agriculture —					
Kansas State University	USU	N/A	VARIOUS	29,559	
New Mexico State University	USU	N/A	VARIOUS	6,423	
University of Wyoming	USU	N/A	VARIOUS	13,863	
(R&D) Forest Service —					
The Pollinator Partnership	USU	* N/A	VARIOUS	8,516	
(R&D) Research and Development —					
Brigham Young University	USU	* N/A	VARIOUS	20,952	
Hansen Energy and Environmental, LLC	USU	* N/A	VARIOUS	8,339	
North Carolina State University	USU	* N/A	VARIOUS	36,769	
University of California, Davis	USU	* N/A	VARIOUS	11,036	
University of Idaho	USU	* N/A	VARIOUS	831	
University of Illinois, Chicago	USU	* N/A	VARIOUS	14,490	
University of Nebraska	USU	* N/A	VARIOUS	5,637	
Washington State University	USU	* N/A	VARIOUS	29,043	
Risk Management Agency —	USU				
Rural Development —	USU				
Mississippi State University	USU	N/A	VARIOUS	49,500	
University of Nevada, Reno	USU	N/A	VARIOUS	13,971	
(R&D) Cooperative State Research Svc. —					
University of Arizona	USU	* N/A	VARIOUS	42,807	
University of California, Davis	USU	* N/A	VARIOUS	6,747	
University of Nevada, Reno	USU	* N/A	VARIOUS	3,009	

* Major Programs, see Note 2.A.

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

State of Utah
Schedule of Expenditures of Federal Awards by Federal Agency
For the Year Ended June 30, 2012

Grant Name	State Agency	Federal Catalog#	Federal Award/Contract #	Expenditures	Pass-Through
Cooperative State Research Service —					
Colorado State University	USU	N/A	VARIOUS	45,810	
Mississippi State University	USU	N/A	VARIOUS	4,189	
University of Nebraska	USU	N/A	VARIOUS	40,739	
(R&D) Department of Agriculture —					
University of Florida	U OF U	* N/A	UF11197	10,900	
University of Idaho	U OF U	* N/A	GPK699SB001P00028386	(406)	
(R&D) Nat'l Resources Conservation Svc —					
CO Plateau Coop Ecosystem Studies	USU	* N/A	VARIOUS	(1,996)	
University of Montana	USU	* N/A	VARIOUS	72,237	
(R&D) Agricultural Research Service —					
University of Nevada, Reno	USU	* N/A	VARIOUS	8,866	
(R&D) National Institute of Food & Ag —					
Montana State University	USU	* N/A	VARIOUS	15,516	
New Mexico State University	USU	* N/A	VARIOUS	7,321	
University of California, Davis	USU	* N/A	VARIOUS	8,058	
University of Hawaii	USU	* N/A	VARIOUS	25,744	
Agriculture Research and Development —					
Kansas State University	USU	N/A	VARIOUS	145,490	
Mississippi State University	USU	N/A	VARIOUS	1,674	
Texas A&M University	USU	N/A	VARIOUS	44,524	
University of Nevada, Reno	USU	N/A	VARIOUS	11,861	
Subtotal – Department of Agriculture				664,583,087	203,202,544
CENTRAL INTELLIGENCE AGENCY					
Pass-Through From Non-State Entities:					
(R&D) Central Intelligence Agency —					
North Carolina State University	U OF U	* N/A	2010231601	171,324	
Sensormatrix	U OF U	* N/A	10023704	95,000	
Subtotal – Central Intelligence Agency				266,324	0
COMMERCE, DEPARTMENT OF					
(R&D) CSTAR: High Impact Weather	U OF U	* 11.468	NA10NWS4680005	109,152	
Public Telecommunications Facilities Plan	U OF U	11.550	VARIOUS	192,074	
Wendover Translator Reim	U OF U	11.550	4909U90390	54,131	
Public Safety Interoperable Communication	Public Safety	11.555	GSH70026	2,044,306	2,037,236
ARRA-NTIA BTOP	U OF U	11.557	NT10BIX5570024	6,008,834	1,944,907
ARRA-State Broadband Data & Development	Public Service Comm	11.558	49-50-M09054	549,570	
(R&D) Measurement & Engineering R & S	U OF U	* 11.609	VARIOUS	142,136	
(R&D) Department of Commerce	USU	* N/A	VARIOUS	2,500	
(R&D) National Institute of Standards Tech	USU	* N/A	VARIOUS	41,870	17,804
(R&D) National Institute of Standards Tech	USU	* N/A	70NANB9H9120 (09S068)	618,759	
(R&D) National Oceanic and Atmospheric	USU	* N/A	VARIOUS	24,641	
(R&D) National Oceanic and Atmospheric	USU	* N/A	DG133E08CN0063 (08S047)	949,637	
(R&D) National Oceanic and Atmospheric	USU	* N/A	EE-133E-12-SE-1230 (S00001377)	132,208	
(R&D) National Oceanic and Atmospheric	USU	* N/A	NA09OAR4310195 (090268)	101,065	
Pass-Through From Non-State Entities:					
(EDC) Public Works & Econ Develop Facilities —					
Comm on Econ Develop - Orem	UVU	11.300	05-01-04666	499,989	
Manufacturing Extension Partnership —					
WestCamp Inc.	UVU	11.611	70NANB10H042/70NANB10H31	139,179	

* Major Programs, see Note 2.A.

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

State of Utah
Schedule of Expenditures of Federal Awards by Federal Agency
For the Year Ended June 30, 2012

Grant Name	State Agency	Federal Catalog#	Federal Award/Contract #	Expenditures	Pass-Through
Department of Commerce — University of Colorado, Boulder	USU	N/A	VARIOUS	20,534	
(R&D) Department of Commerce — Global Science & Tech Innovation	U OF U	* N/A	SA11U0U01	762,949	70,000
(R&D) Department of Commerce — University of Colorado, Boulder	USU	* N/A	VARIOUS	47,436	
Subtotal – Department of Commerce				12,440,970	4,069,947
<u>CORPORATION FOR NATIONAL AND COMMUNITY SERVICE</u>					
NCS Americorps Subgrantees	DCC	94.003	10CAHUT0001	214,718	
Service Learning	Education	94.004	06KSPUT001	65,621	63,925
Faith Based Initiatives	DCC	* 94.006	06AFHUT001	13,257	
NCS Americorps Subgrantees	DCC	* 94.006	06AFHUT001	1,065,834	1,058,649
NCS Americorps Subgrantees	DCC	* 94.006	09ACHUT001	1,260,835	1,248,334
NCS Americorps Subgrantees	DCC	* 94.006	10FXHUT001	104,333	104,333
NCS Americorps Subgrantees	DCC	* 94.006	11AFHUT001	827,506	827,506
NCS Americorps Subgrantees	DCC	94.007	07CDHUT001	33,658	12,000
NCS Americorps Subgrantees	DCC	94.007	11CDHUT001	2,572	
Planning and Program Development	SLCC	94.007	VARIOUS	304,696	
NCS Americorps Subgrantees	DCC	94.009	11PTHUT001	81,863	
Refugee Vista Grant	Workforce Services	94.013	G-11VSPUT001	2,228	
VISTA Project	U OF U	94.013	10VSPUT006	13,372	
NCS Americorps Subgrantees	DCC	94.021	10VGHUT001	124,949	
ARRA-Corp for National & Community Svc	USU	N/A	VARIOUS	9,152	
Corporation for National & Community Service	USU	N/A	VARIOUS	(10,211)	
Corporation for National & Community Service	USU	N/A	06VSPUT018 (110271)	197,747	
Americorps Student Awards	UVU	N/A	VARIOUS	151,897	
Pass-Through From Non-State Entities:					
Corporation for National and Community Svc — Colorado Campus Compact	UVU	N/A	VARIOUS	2,638	
Corporation National & Community Svc — Colorado Campus Compact	USU	N/A	VARIOUS	4,314	
Subtotal – Corporation for National and Community Service				4,470,979	3,314,747
<u>DEFENSE, DEPARTMENT OF</u>					
Defense Logistics Agency	Governor's Office	12.002	SP4800-08-2-0839	300,000	
DSMOA	Environmental Q.	12.113	W912DY-08-2-0149	356,724	
Defense Human Resources Activity	Governor's Office	12.217	H98210-12-0016	213,525	
(R&D) Basic and Applied Scientific Res.	U OF U	* 12.300	VARIOUS	714,651	102,175
Military Construction	National Guard	12.400	W911YP-2001	1,221,814	
Military Operations and Maintenance	National Guard	12.401	W911YP-1001A	22,622,030	
Military Operations and Maintenance	National Guard	12.401	W911YP-1001B	2,988,350	
Military Operations and Maintenance	National Guard	12.401	W911YP-1001D	548,689	
Environmental Resource Management	National Guard	12.401	W911YP-1002	2,635,318	
Military Operations and Maintenance	National Guard	12.401	W911YP-1003	959,753	
Military Operations and Maintenance	National Guard	12.401	W911YP-1004	647,739	
Military Operations and Maintenance	National Guard	12.401	W911YP-1005	2,269,419	
Military Operations and Maintenance	National Guard	12.401	W911YP-1007	637,841	
Anti Terrorism Program Activities	National Guard	12.401	W911YP-1010	67,477	
Military Operations and Maintenance	National Guard	12.401	W911YP-1015	553,075	
Military Operations and Maintenance	National Guard	12.401	W911YP-1021	1,896,034	

* Major Programs, see Note 2.A.

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

State of Utah
Schedule of Expenditures of Federal Awards by Federal Agency
For the Year Ended June 30, 2012

Grant Name	State Agency	Federal Catalog#	Federal Award/Contract #	Expenditures	Pass-Through
Military Operations and Maintenance	National Guard	12.401	W911YP-1023	584,985	
Military Operations and Maintenance	National Guard	12.401	W911YP-1024	1,779,160	
Military Operations and Maintenance	National Guard	12.401	W911YP-1040	199,866	
State Family Program Activities	National Guard	12.401	W911YP-1041	948,358	
(R&D) Military Medical Research & Develop.	U OF U	* 12.420	VARIOUS	2,876,118	344,890
(R&D) Basic Scientific Research	U OF U	* 12.431	VARIOUS	376,922	32,300
Research and Technical Assistance	Weber State	12.615	VARIOUS	168,934	
(R&D) Basic, Applied, and Advanced Res.	U OF U	* 12.630	VARIOUS	145,405	59,376
(R&D) Air Force Defense Research Sci.	U OF U	* 12.800	VARIOUS	1,238,437	888,237
Star Talk	Education	12.901	VARIOUS	175,408	170,188
(R&D) Unitary Representations	U OF U	* 12.901	H982301010176	586	
(R&D) Research and Technology Development	U OF U	* 12.910	VARIOUS	908,241	
Ogden Defense Depot	Environmental Q.	N/A	9210020922	6,519	
Hill Air Force Base	Environmental Q.	N/A	CerclaSctn120	133,041	
Bat Database	Natural Resources	N/A	VARIOUS	131,000	
(R&D) Department of Defense	U OF U	* N/A	VARIOUS	3,121,107	416,899
Department of Defense	U OF U	N/A	VARIOUS	152,793	
(R&D) AF Research and Development	USU	* N/A	VARIOUS	208,336	
(R&D) AF Research and Development	USU	* N/A	FA8718-06-C-0001 (05S108)	290,270	
(R&D) AF Research and Development	USU	* N/A	FA8814-09-D-0001 TO001 (09S070001)	295,650	
(R&D) AF Research and Development	USU	* N/A	FA8814-09-D-0001 TO004 (09S070004)	(134,924)	
(R&D) AF Research and Development	USU	* N/A	FA8814-09-D-0001 TO006 (09S070006)	280,447	
(R&D) AF Research and Development	USU	* N/A	FA9453-08-C-0244 (08S063)	3,238,357	
(R&D) AF Research and Development	USU	* N/A	FA9453-11-C-0278 (S00000953)	534,783	
(R&D) AF Research and Development	USU	* N/A	IPA Agree w Air Force (S00000381)	310,985	
(R&D) Army Research and Development	USU	* N/A	VARIOUS	111,560	
(R&D) Army Research and Development	USU	* N/A	W911W6-06-C-0008 (06S035)	710,791	
(R&D) Department of Defense	USU	* N/A	VARIOUS	63,624	
(R&D) Missile Defense Agency	USU	* N/A	HQ0006-05-D-0005-0022	169,574	
(R&D) Missile Defense Agency	USU	* N/A	HQ0006-05-D-0005-0018 (05S090018)	146,848	
(R&D) Missile Defense Agency	USU	* N/A	HQ0006-05-D-0005-0026 (05S090026)	193,365	
(R&D) Missile Defense Agency	USU	* N/A	HQ0006-05-D-0005-0030 (05S090031)	1,324,633	
(R&D) Missile Defense Agency	USU	* N/A	HQ0006-05-D-0005-0032 (05S090032)	375,559	
(R&D) Missile Defense Agency	USU	* N/A	HQ0006-05-D-0005-0033 (05S090034)	(109,765)	
(R&D) Missile Defense Agency	USU	* N/A	HQ0147-11-D-0052-0001 (S00005001)	1,440,146	
(R&D) Missile Defense Agency	USU	* N/A	HQ0147-11-D-0052-0002 (S00005002)	553,439	
(R&D) Missile Defense Agency	USU	* N/A	HQ0147-11-D-0052-0003 (S00005003)	740,613	
(R&D) Missile Defense Agency	USU	* N/A	HQ0147-11-D-0052-0004 (S00005004)	754,472	
(R&D) Missile Defense Agency	USU	* N/A	HQ0147-11-D-0052-0005 (S00005005)	103,477	
(R&D) Missile Defense Agency	USU	* N/A	HQ0147-11-D-0052-0006 (S00005006)	3,734,744	
(R&D) Missile Defense Agency	USU	* N/A	HQ0147-11-D-0052-0008 (S00005008)	214,598	
(R&D) Missile Defense Agency	USU	* N/A	HQ0147-11-D-0052-0009 (S00005009)	293,267	
(R&D) Missile Defense Agency	USU	* N/A	HQ0147-11-D-0052-0010 (S00005010)	4,902,609	
(R&D) Missile Defense Agency	USU	* N/A	HQ0147-11-D-0052-0011 (S00005011)	283,037	
(R&D) Missile Defense Agency	USU	* N/A	HQ0147-11-D-0052-0012 (S00005012)	114,361	
(R&D) Missile Defense Agency	USU	* N/A	HQ0147-11-D-0052-0013 (S00005013)	319,398	
(R&D) Missile Defense Agency	USU	* N/A	HQ0147-11-D-0052-0015 (S00005015)	125,594	
(R&D) Missile Defense Agency	USU	* N/A	HQ0147-11-D-0052-0016 (S00005016)	1,354,335	
(R&D) Missile Defense Agency	USU	* N/A	HQ0147-11-D-0052-0017 (S00005017)	3,735,273	
(R&D) Missile Defense Agency	USU	* N/A	HQ0147-11-D-0052-0018 (S00005018)	202,732	
(R&D) National Reconnaissance Office	USU	* N/A	NRO000-09-C-0309 (09S099001)	196,780	
(R&D) National Security Agency	USU	* N/A	VARIOUS	(17,610)	
(R&D) Navy Research and Development	USU	* N/A	VARIOUS	7,900	

* Major Programs, see Note 2.A.

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State of Utah
Schedule of Expenditures of Federal Awards by Federal Agency
For the Year Ended June 30, 2012

Grant Name	State Agency	Federal Catalog#	Federal Award/Contract #	Expenditures	Pass-Through
(R&D) Navy Research and Development	USU	* N/A	N00014-09-1-0292 (090193)	188,034	
(R&D) Navy Research and Development	USU	* N/A	N00173-02-D-2003 TASK ORDER 0007 (02S049007)	654,973	
(R&D) Navy Research and Development	USU	* N/A	N00173-08-D-2002 0002 (08S044002)	1,317,899	
(R&D) Navy Research and Development	USU	* N/A	N00173-08-D-2002 0003 (08S044003)	1,520,487	
(R&D) Navy Research and Development	USU	* N/A	N00173-08-D-2002 0004 (08S044004)	2,362,264	
(R&D) Navy Research and Development	USU	* N/A	N00173-08-D-2002 0005 (08S044005)	7,260,364	
(R&D) Navy Research and Development	USU	* N/A	N00173-08-D-2002 0006 (08S044006)	4,880,149	
(R&D) Navy Research and Development	USU	* N/A	N68936-10-D-0017 TO0003 (S00063003)	121,113	
(R&D) Navy Research and Development	USU	* N/A	N68936-10-D-0017 TO0004 (S00063004)	179,006	
(R&D) Navy Research and Development	USU	* N/A	N68936-10-D-0017 TO0005 (S00063005)	207,607	
(R&D) Navy Research and Development	USU	* N/A	N68936-10-D-0017 TO0006 (S00063006)	154,464	
AF Research and Development	USU	N/A	VARIOUS	19,176	
Pass-Through From Non-State Entities:					
(R&D) Basic and Applied Scientific Resh —					
University of Colorado Boulder	U OF U	* 12.300	1548378	190,620	
University of Notre Dame	U OF U	* 12.300	201839	436,702	
(R&D) Military Medical Research & Devel —					
Florida State University	U OF U	* 12.420	R01481	18,961	
The Geneva Foundation	U OF U	* 12.420	S123001	15,811	
Univ. of Alabama at Birmingham	U OF U	* 12.420	VARIOUS	71,699	
(R&D) Basic Scientific Reserach —					
Duke University	U OF U	* 12.431	11AR01066	70,811	
Saint Louis University	U OF U	* 12.431	W911NF0720062	77,304	
University of California Davis	U OF U	* 12.431	0700159	46,999	
IJSHS —					
Academy of Applied Science	U OF U	12.630	W911NF1020076	25,000	
(R&D) 3-D ENZYMATIC —					
Columbia University	U OF U	* 12.800	1ACCT522395POG03171	4,530	
(R&D) Research and Technology Develop —					
Case Western Reserve University	U OF U	* 12.910	RES503663	331,832	
University of Michigan	U OF U	* 12.910	F0235423001571504	39,526	
(R&D) AF Research and Development —					
Applied Technology Assoc Aerospace	USU	* N/A	VARIOUS	455,119	
Arrowpoint Solutions, Incorporated	USU	* N/A	VARIOUS	91,978	
Atmospheric & Space Technology Resh	USU	* N/A	VARIOUS	15,391	
Georgia Institute of Technology	USU	* N/A	VARIOUS	329,055	
L-3 Communications	USU	* N/A	VARIOUS	143,056	
Lockheed Martin	USU	* N/A	VARIOUS	1,058	
Massachusetts Institute of Technology	USU	* N/A	VARIOUS	26,556	
Metatech Corporation	USU	* N/A	VARIOUS	1,066,987	
Northrop Grumman	USU	* N/A	VARIOUS	367,068	
NorthWest Research Associates, Inc.	USU	* N/A	VARIOUS	30,153	
Norwich U Applied Research Institutes	USU	* N/A	VARIOUS	342,968	
Sensing Strategies, Inc.	USU	* N/A	VARIOUS	152,904	
SRI International	USU	* N/A	VARIOUS	84,502	
Technology Service Corporation	USU	* N/A	VARIOUS	28,461	
Thermal Management Tech TMT, LLC	USU	* N/A	VARIOUS	64,683	
Universal Technology Corporation (UTC)	USU	* N/A	VARIOUS	21,707	
University of Wyoming	USU	* N/A	VARIOUS	307,572	
Wyle Laboratories, Inc.	USU	* N/A	VARIOUS	12,093	
(R&D) Navy Research and Development —					
Aspen Systems, Inc.	USU	* N/A	VARIOUS	4,489	
BAE Systems	USU	* N/A	VARIOUS	121,892	

* Major Programs, see Note 2.A.

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State of Utah
Schedule of Expenditures of Federal Awards by Federal Agency
For the Year Ended June 30, 2012

Grant Name	State Agency	Federal Catalog#	Federal Award/Contract #	Expenditures	Pass-Through
CSA Engineering Moog	USU	* N/A	VARIOUS	100,273	
Exelis, Inc.	USU	* N/A	VARIOUS	53,354	
Lidar Pacific Corporation	USU	* N/A	VARIOUS	20,917	
Stanley Associates, Inc.	USU	* N/A	VARIOUS	23,722	
(R&D) Missile Defense Agency —					
Johns Hopkins University	USU	* N/A	VARIOUS	675	
Visidyne, Inc.	USU	* N/A	VARIOUS	57,499	
ARRA-(R&D) Army Research and Develop —					
Bio/West Incorporated	USU	* N/A	VARIOUS	44,797	
(R&D) Department of Defense —					
Ball Aerospace	USU	* N/A	VARIOUS	176,008	
Battelle Energy Alliance, LLC	USU	* N/A	VARIOUS	582,884	
Fairchild Imaging, Inc.	USU	* N/A	VARIOUS	2,229	
Global Technical Systems	USU	* N/A	VARIOUS	15,662	
Goodrich Corporation	USU	* N/A	VARIOUS	43,039	
Johns Hopkins University	USU	* N/A	VARIOUS	3,468	
Micro-RDC	USU	* N/A	VARIOUS	(121)	
Optimus Prime	USU	* N/A	VARIOUS	1,370,519	
Raytheon	USU	* N/A	VARIOUS	106,880	
State University of New York	USU	* N/A	VARIOUS	16,845	
(R&D) Army Research and Development —					
Gannett Fleming, Inc.	USU	* N/A	VARIOUS	135,727	
Georgia Institute of Technology	USU	* N/A	VARIOUS	18,191	
HDR	USU	* N/A	VARIOUS	25,180	
L-3 Communications	USU	* N/A	VARIOUS	769	
ManTech International Corporation	USU	* N/A	VARIOUS	2,434	
Owen Ayres and Association	USU	* N/A	VARIOUS	10,100	
Radiance Technologies	USU	* N/A	VARIOUS	223,762	
Science Applications Internatl Corp	USU	* N/A	VARIOUS	11,671	
Department of Defense —					
Foundation Fighting Blindness	U OF U	N/A	NNSPCTEC01090034UUTNER	36,859	
Institute of International Education	U OF U	N/A	HQ00340820024	28,105	
Laredo Technical Services	U OF U	N/A	NONE	4,131	
National Marrow Donor Program	U OF U	N/A	577RITN	2,900	
Sarcoma Alliance for Rsch Thru Collab	U OF U	N/A	SARCMPNST	394	
ARRA-US Army —					
The Louis Berger Group, Inc.	USU	N/A	VARIOUS	63,194	
(R&D) Department of Defense —					
Battelle Science & Technology	U OF U	* N/A	TCN102180000255720	26,529	
Beth Israel Deaconess Medical	U OF U	* N/A	W81XWH1010141	16,796	
Electrokinetic Signal Research	U OF U	* N/A	100021331	22,284	
Electronic Bioscience, LLC	U OF U	* N/A	2098029DA1C	59,160	
IBM Center for the Business of Gov	U OF U	* N/A	4910001755	155,739	
Johns Hopkins University	U OF U	* N/A	various	2,043,158	1,527,942
Lumarray Inc	U OF U	* N/A	C0044101	50,269	
Materials and Systems Research	U OF U	* N/A	20101	75,154	
North Carolina State University	U OF U	* N/A	210113B	44,321	
Northeastern University	U OF U	* N/A	504314P1104878	469,173	
Nvidia Corporation	U OF U	* N/A	54128854	269,366	
Raytheon Company	U OF U	* N/A	950001046513919	397,660	
Reaction Engineering Intl	U OF U	* N/A	various	33,021	
Safety Management Services Inc	U OF U	* N/A	1145	5,813	
Science Applications International	U OF U	* N/A	P010045717	186,413	

* Major Programs, see Note 2.A.

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

State of Utah
Schedule of Expenditures of Federal Awards by Federal Agency
For the Year Ended June 30, 2012

Grant Name	State Agency	Federal Catalog#	Federal Award/Contract #	Expenditures	Pass-Through
Scientific Assessment Technology	U OF U	* N/A	10006206PHASEII	1,824	
University of Kentucky	U OF U	* N/A	UKRF304810387608160	51,144	
Wasatch Molecular Inc	U OF U	* N/A	various	46,338	
Western Institute for Biomedical Research	U OF U	* N/A	various	32,469	
Formerly Used Defense Sites — EM Assist	Environmental Q.	N/A	VARIOUS	1,142	
(R&D) Marines Research and Development — General Dynamics	USU	* N/A	VARIOUS	1,119	
Subtotal – Department of Defense				109,682,559	3,542,007
<u>EDUCATION, DEPARTMENT OF</u>					
Adult Education–Basic Grants to States	Education	84.002	V002A09/10/110044	3,248,864	2,824,038
(SFA) Supp. Educ. Opportunity Grants	Davis ATC	* 84.007	P007A117112	45,549	
(SFA) Supp. Educ. Opportunity Grants	Mountainland ATC	* 84.007	P007A115818	5,976	
(SFA) Supp. Educ. Opportunity Grants	Ogden/Weber ATC	* 84.007	P007A116314	49,350	
(SFA) Supp. Educ. Opportunity Grants	Dixie College	* 84.007	P007A114194	120,937	
(SFA) Supp. Educ. Opportunity Grants	SLCC	* 84.007	P007A114220	398,759	
(SFA) Supp. Educ. Opportunity Grants	Snow College	* 84.007	VARIOUS	82,243	
(SFA) Supp. Educ. Opportunity Grants	SUU	* 84.007	P007A114213	214,882	
(SFA) Supp. Educ. Opportunity Grants	U OF U	* 84.007	P007A114217	410,134	
(SFA) Supp. Educ. Opportunity Grants	USU	* 84.007	VARIOUS	738,720	
(SFA) Supp. Educ. Opportunity Grants	UVU	* 84.007	P007A114219	358,432	
(SFA) Supp. Educ. Opportunity Grants	Weber State	* 84.007	P007A114221	461,583	
(TIPA) Title I Grants to Local Ed Agencies	Education	* 84.010	S010A09/10/110044	75,941,048	75,149,569
Title I Migrant Education	Education	84.011	S011A09/10/110045	2,184,114	1,925,925
Title I Neglected & Delinquent Children	Education	84.013	S013A09/10/110044	700,200	623,968
NRC Fellowships Program	U OF U	84.015	VARIOUS	825,428	402,338
(SE) IDEA Special Education	Education	* 84.027	H027A09/10/110059	121,822,573	116,183,150
(R&D)(SE) Special Ed Grants to States	USU	* 84.027	VARIOUS	(8,000)	(8,000)
(SE) Special Education Grants to States	USU	* 84.027	110130 (110747)	105,004	
(SE) Special Education Grants to States	USU	* 84.027	110131 (110765)	135,466	
(SE) Special Education Grants to States	USU	* 84.027	120054 (120189)	149,990	
(SE) Special Education Grants to States	USU	* 84.027	AF 110132 (110769)	152,153	
(SE) Special Education Grants to States	USU	* 84.027	AF 110135 (110757)	220,132	
Higher Education Institutional Aid	USU	84.031	P031X00006-NASNTI (SJ)	389,296	
Endowment Challenge Grant	CEU	84.031	P0131G10013	77,834	
1990 Endowment Challenge Grant	UVU	84.031	P031G00018	11,010	
Title III - Student Success Retention	UVU	84.031	P031A060252	89,437	
Federal Reinsurance Received on Defaulted Loan Claims Paid				45,300,511	
Less Collection on Defaulted Loans Remitted to Department of Education				(5,641,062)	
Net Federal Reinsurance Received on Defaulted Loan Claims Paid	Board of Regents	* 84.032	VARIOUS	39,659,449	
Special Allowance Payments	Board of Regents	* 84.032	VARIOUS	(24,959,782)	
Federal Interest Subsidy Payments	Board of Regents	* 84.032	VARIOUS	11,942,392	
Default Adversion Fee	Board of Regents	* 84.032	VARIOUS	243,004	
Account Maintenance Fee	Board of Regents	* 84.032	VARIOUS	1,225,102	
(SFA) Federal Work Study Program	Davis ATC	* 84.033	P033A117112	14,323	
(SFA) Federal Work Study Program	Ogden/Weber ATC	* 84.033	P033A116314	55,333	
(SFA) Federal Work Study Program	Dixie College	* 84.033	P033A114194	217,748	
(SFA) Federal Work Study Program	SLCC	* 84.033	P033A114220	390,179	

* Major Programs, see Note 2.A.

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State of Utah
Schedule of Expenditures of Federal Awards by Federal Agency
For the Year Ended June 30, 2012

Grant Name	State Agency	Federal Catalog#	Federal Award/Contract #	Expenditures	Pass-Through
(SFA) Federal Work Study Program	Snow College	* 84.033	P033A114212	69,319	
(SFA) Federal Work Study Program	SUU	* 84.033	P033A114213	244,984	
(R&D)(SFA) Federal Work Study Program	U OF U	* 84.033	P033A114217	194,489	
(SFA) Federal Work Study Program	U OF U	* 84.033	P033A114217	1,007,502	
(R&D)(SFA) Federal Work Study Program	USU	* 84.033	P033A114218	51,139	
(SFA) Federal Work Study Program	USU	* 84.033	VARIOUS	668,432	
(SFA) Federal Work Study Program	UVU	* 84.033	P033A114219	618,147	
(SFA) Federal Work Study Program	Weber State	* 84.033	P033A104221/P033A114221	832,768	
(SFA) Perkins Loan Cancellations	CEU	* 84.037	VARIOUS	90,685	
(SFA) Perkins Loan Program	Snow College	* 84.038	P038A094212	22,730	
(SFA) Perkins Loan Program	SUU	* 84.038	P038A094213	25,370	
(SFA) Perkins Loan Program	U OF U	* 84.038	P038A114217	328,185	
(SFA) Perkins Loan Program	USU	* 84.038	P038A114218	83,596	
(SFA) Perkins Loan Program	Weber State	* 84.038	P038A114221	110,398	
(TRIO) Student Support Services	Dixie College	84.042	P042A050119	315,301	
(TRIO) Student Support Services	SLCC	84.042	P042A100798	331,503	
(TRIO) Student Support Services	Snow College	84.042	VARIOUS	342,228	
(TRIO) Student Support Services	SUU	84.042	P042A060878	294,853	
(TRIO) Student Support Services	U OF U	84.042	P042A100856	354,449	
(R&D)(TRIO) Student Support Services	USU	* 84.042	VARIOUS	29,164	
(R&D)(TRIO) Student Support Services	USU	* 84.042	P042A110004 (110864)	265,088	
(TRIO) Student Support Services	USU	84.042	VARIOUS	47,038	
(TRIO) Student Support Services	USU	84.042	P042A110585 (120243)	267,426	
(TRIO) Student Support Services	UVU	84.042	P042A101437	267,521	
(TRIO) Student Support Services	Weber State	84.042	P042A101501	380,410	
(TRIO) Talent Search	Dixie College	84.044	P044A070343	384,420	
(TRIO) Talent Search	SLCC	84.044	P044A070418/P044A110418	229,768	
(TRIO) Talent Search	SUU	84.044	P044A060385	310,398	
(TRIO) Talent Search	USU	84.044	VARIOUS	86,619	
(TRIO) Talent Search	USU	84.044	P044A110528 (120168)	311,861	
(TRIO) Talent Search	UVU	84.044	P044A070830	270,286	
(TRIO) Talent Search	Weber State	84.044	P044A060394/P044A110773	207,125	
(TRIO) Upward Bound	Dixie College	84.047	P047A080310	341,590	
(TRIO) Upward Bound	Snow College	84.047	VARIOUS	286,621	
(TRIO) Upward Bound Program	SUU	84.047	P047A070318	284,166	
(TRIO) Upward Bound	U OF U	84.047	P047A070615/P047A120645	753,574	
(TRIO) Upward Bound	USU	84.047	P047A100228 BLAND (110054)	552,027	
(TRIO) Upward Bound	UVU	84.047	P047A081130	316,950	
(TRIO) Upward Bound	Weber State	84.047	P047A090251,P047V070012	724,007	
Career and Technical Education	Education	* 84.048	V048A09/10/110044	11,472,990	6,172,788
Career & Technical Education–Natl Pgrms	Education	84.051	V051C100005	202,711	126,249
(SFA) Pell Grant Program	Bridgerland ATC	* 84.063	P063P113761	1,167,794	
(SFA) Pell Grant Program	Davis ATC	* 84.063	P063P113839	1,236,466	
(SFA) Pell Grant Program	Mountainland ATC	* 84.063	P063P115818	642,613	
(SFA) Pell Grant Program	Ogden/Weber ATC	* 84.063	P063P114239	2,132,025	
(SFA) Pell Grant Program	Southwest ATC	* 84.063	P063P115928	376,000	
(SFA) Pell Grant Program	Uintah Basin ATC	* 84.063	P063P113427	116,134	
(SFA) Pell Grant Program	Dixie College	* 84.063	VARIOUS	19,326,845	
(SFA) Pell Grant Program	SLCC	* 84.063	P063P092605/ 10 / 11	42,319,902	
(SFA) Pell Grant Program	Snow College	* 84.063	VARIOUS	5,926,773	
(SFA) Pell Grant Program	SUU	* 84.063	P063P112352	12,988,316	
(SFA) Pell Grant Program	U OF U	* 84.063	VARIOUS	32,486,644	
(SFA) Pell Grant Program	USU	* 84.063	VARIOUS	36,927,485	

* Major Programs, see Note 2.A.

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State of Utah
Schedule of Expenditures of Federal Awards by Federal Agency
For the Year Ended June 30, 2012

Grant Name	State Agency	Federal Catalog#	Federal Award/Contract #	Expenditures	Pass-Through
(SFA) Pell Grant Program	UVU	* 84.063	P063P112493	55,590,739	
(SFA) Pell Grant Program	Weber State	* 84.063	VARIOUS	29,482,886	
Rural Entrepreneurship Excellence	Dixie College	84.116	P116Z090089	26,113	
Allied Health	Snow College	84.116	P116Z100216	114,824	
Voyager - Postsecondary Education	SUU	84.116	P116Z090142	410	
(R&D) Comm of Caring Elem Curric Dev	U OF U	* 84.116	P116Z090082	9,232	
Health Sciences Leap Expansion	U OF U	84.116	P116Z080324	3,641	
(R&D) Improvement of Postsecondary Education	USU	* 84.116	P116Z100173	335,756	
Improvement of Postsecondary Education	USU	84.116	VARIOUS	111,116	42,377
Improvement of Postsecondary Education	USU	84.116	P116B100152 (110102)	333,534	
FIPSE - DESHM	UVU	84.116	P116N080008	46,304	
FIPSE - Utah Democracy Project	UVU	84.116	P116Z080242	4,474	
FIPSE - Nursing Cong Directed Grant	UVU	84.116	P116Z090228	97,391	
Fund for the Improvement of Postsecondary Ed	Weber State	84.116	P116Z080202	60,754	
(VOCR) Voc. Rehab. Basic Title 1 Section	Education	* 84.126	H126A10/11/120066	42,663,323	157,133
(R&D) Rehabilitation Long-Term Training	USU	* 84.129	VARIOUS	93,575	
(R&D) Rehabilitation Long-Term Training	USU	* 84.129	H129B090052 (090463)	119,067	
Rehabilitation Long-Term Training	USU	84.129	VARIOUS	187,716	
Migrant Education Coordination	Education	84.144	S144F06/080045	53,437	
(ILSG) Independent Living Services	Education	84.169	H169A09/10/110065	354,831	354,831
(SE) Preschool Grant	Education	* 84.173	H173A09/10/110092	3,980,905	3,923,871
(ILSB) Independent Living Older Blind Persons	Education	84.177	H177B09/10/11/100044	211,898	184,614
(EIS) Infants and Toddlers with Disabilities	Health	84.181	H181A100111	5,397,470	3,167,664
(EIS) Special Ed Grants for Infants & Families	USU	84.181	112300 (110970)	424,423	
(EIS) Special Ed Grants for Infants & Families	USU	84.181	112301 (110968)	1,204,115	
Byrd Honors Scholarships	Education	84.185	P185A09/100046	240,000	
Safe and Drug Free	Education	84.186	Q186A09/10/110046	351,442	351,442
Title VI Supported Employment	Education	84.187	H187A09/10/11/100067	413,982	
(EHYC) Homeless Child Education	Education	84.196	S196A09/10/110046	494,667	436,066
Even Start Family Literacy	Education	84.213	S213C09/10/110045	65,191	51,891
FIE Earmark Programs	Education	84.215	VARIOUS	24,087	
FIE - Boot Camp High Schl Entrepreneurs	UVU	84.215	U215K100137	36,667	
Fund for the Improvement of Education	Weber State	84.215	U215K100083	195,815	
State Grants for Assistive Technology	USU	84.224	VARIOUS	22,437	
State Grants for Assistive Technology	USU	84.224	H224A110044 (110409)	431,070	
Vocational Education Tech Preparation	Education	84.243	V243A09/10/110044	1,963,200	1,278,500
Vocational Rehab. In-Service Training	Education	84.265	H265A05/100029	63,225	
(R&D) Rehab Training General Training	USU	* 84.275	H275A100001A (101077)	368,185	
Public Charter Schools	Education	84.282	U282A080013	2,551,464	2,304,820
After School Learning 21st Century	Education	84.287	S287C09/10/110045	6,130,051	5,892,745
U-CAP Chinese Acquisition Pipeline	Education	84.293	T293C100002	239,066	239,066
(ETSG) Technology Literacy Challenge	Education	84.318	S318X09/10/110044	1,114,250	1,072,085
State Improvement Grant IDEA	Education	84.323	H323A070016	1,076,346	1,076,346
(R&D) Research in Special Education	USU	* 84.324	R324A100063 (090889)	502,201	
Spec. Ed-Personnel Children w Disabilities	U OF U	84.325	VARIOUS	958,738	
(R&D) Special Ed-Personnel Preparation	USU	* 84.325	H325K100501 (110045)	254,373	
Special Ed-Personnel Preparation	USU	84.325	VARIOUS	116,342	
Special Ed-Personnel Preparation	USU	84.325	H325D090053A (090225)	178,613	
Special Ed-Personnel Preparation	USU	84.325	H325K080307 (080606)	173,554	
Special Ed-Personnel Preparation	USU	84.325	H325N100038 (100373)	141,550	
Special Ed - Technical Assit. and Dissmin.	USU	84.326	H326R090003 (100114)	1,279,861	
Deaf Blind Centers	USDB	84.326	H326C030012	77,654	
(R&D) Special Ed-Tech & Media Services	USU	* 84.327	H327A100038 (100857)	213,131	

* Major Programs, see Note 2.A.

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State of Utah
Schedule of Expenditures of Federal Awards by Federal Agency
For the Year Ended June 30, 2012

Grant Name	State Agency	Federal Catalog#	Federal Award/Contract #	Expenditures	Pass-Through
Special Ed–Tech & Media Services	USU	84.327	VARIOUS	14,128	
Advanced Placement Program Test Fees	Education	84.330	S330B100045/110008	137,655	
Training Incarcerated Youth	Education	84.331	Q331A09/10/110046	56,120	
Gear Up	SUU	84.334	VARIOUS	76,312	
Gaining Early Awareness & Readiness Undergrd	USU	84.334	VARIOUS	76,370	
Gaining Early Awareness & Readiness Undergrd	USU	84.334	P334S110015 (111169)	136,981	
Gear-Up Scholarships	UVU	84.334	P334S050019	2,234,828	
Gear-Up	UVU	84.334	P334S050019	1,973,235	366,416
Child Care Access Means Parents in School	SLCC	84.335	P335A090046	98,758	
Child Care Access Means Parents in School	SUU	84.335	P335A090204-10	55,729	
Child Care Access Means Parents in School	U OF U	84.335	P335A100149	75,372	
Child Care Access Means Parents in School	UVU	84.335	P335A090223	171,245	
English Language Acquisition	Education	84.365	T365A09/10/110044	5,984,624	5,748,241
Math and Science Partnership	Education	84.366	S366B09/10/110045	1,221,892	796,974
Mathematics and Science Partnerships	USU	84.366	AF 110034 & AF 120043 (110396)	103,774	
Improving Teacher Quality	Education	84.367	S367A09/10/110042	16,681,128	16,302,497
No Child Left Behind	Board of Regents	84.367	S367B080039A / 090039	463,471	
Discretionary Assessment-Math, Disabilities	Education	84.368	S368A090032	447,177	
State Assessments	Education	84.369	S369A09/10/110046	4,112,980	
(SDS) Utah Students Record Exchange	Education	84.372	R372A070015	612,001	
(SFA) Academic Competitiveness Grants	Ogden/Weber ATC	* 84.375	P375A094239	1,228	
(SFA) Academic Competitiveness Grants	SLCC	* 84.375	P375A102605	12,079	
(SFA) Academic Competitiveness Grants	U OF U	* 84.375	P375A102349	31,898	
(SFA) Academic Competitiveness Grants	USU	* 84.375	VARIOUS	(700)	
(SFA) National SMART Grants	U OF U	* 84.376	P376S102349	176,374	
(SFA) National SMART Grants	UVU	* 84.376	P376S102493	(1,500)	
(SFA) National SMART Grants	Weber State	* 84.376	P376S102354	2,000	
(SIG) School Improvement Grants	Education	84.377	S377A09/10/110045	1,521,592	1,365,919
College Access Challenge Grant Program	Board of Regents	84.378	P378A090024 / A100024	1,122,092	
College Access Challenge Grant	Board of Regents	84.378	VARIOUS	5,043	
College Access Challenge Grant	Board of Regents	84.378	VARIOUS	224,697	
College Access Challenge Grant Program	Snow College	84.378	VARIOUS	38,878	
(SFA) TEACH Grants	U OF U	* 84.379	P379T122349	29,000	
(SFA) TEACH Grants	USU	* 84.379	VARIOUS	383,343	
ARRA-(SDS) Utah Data Alliance	Education	84.384	R384A100056	3,225,754	
ARRA-(EHCY) McKinney Vento Homeless C	Education	84.387	S387A090046	178,719	178,719
ARRA-(SIG) School Improvement Grants	Education	84.388	S388A090045	3,200,287	3,027,085
ARRA-(TIPA) Title I Grants to Local Ed Agencies	Education	* 84.389	S389A090044	7,922,027	7,904,504
ARRA-(VOCR) Vocational Rehabilitation	Education	* 84.390	H390A090066	879,844	
ARRA-(SE) Special Ed Grants to States	Education	* 84.391	H391A090059	28,972,960	28,912,815
ARRA-(SE) Special Ed - Preschool Grant	Education	* 84.392	H392A090092	1,190,491	1,190,491
ARRA-(EIS) Early Intervention	Health	84.393	H393A090111A	2,108,615	2,108,222
ARRA-(SFSF) St Fiscal Stabilization F–Govt Sv	Governor's Office	84.397	S397A090045	129,802	62,867
ARRA-(ILSG) Independent Living	Education	84.398	H398A090065	46,976	46,976
ARRA-Education Jobs Fund	Governor's Office	* 84.410	S410A100045	18,386,091	18,375,771
Education Statistics System	Education	N/A	VARIOUS	220,112	
ARRA-(R&D) What Works and Innovation Fund	USU	* N/A	VARIOUS	985,030	985,030
ARRA-(R&D) What Works and Innovation Fund	USU	* N/A	U396B100267 (101008ARR)	312,466	
EU US Atlantis	UVU	N/A	P116J090088	2,061	
Pass-Through From Non-State Entities:					
(SE) Special Ed Grants to States —					
Kansas State Board of Education	USU	* 84.027	VARIOUS	4,325	
Nebraska Department of Education	USU	* 84.027	VARIOUS	16,935	

* Major Programs, see Note 2.A.

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State of Utah
Schedule of Expenditures of Federal Awards by Federal Agency
For the Year Ended June 30, 2012

Grant Name	State Agency	Federal Catalog#	Federal Award/Contract #	Expenditures	Pass-Through
State of Alabama Dept of Education	USU	* 84.027	VARIOUS	(27,607)	
State of Georgia Dept of Education	USU	* 84.027	VARIOUS	12,047	
State of New Mexico Dept of Education	USU	* 84.027	VARIOUS	15,172	
State of Wyoming Dept of Education	USU	* 84.027	VARIOUS	30,713	
Various States	USU	* 84.027	VARIOUS	461	
(TRIO) Upward Bound —					
Ute Indian Tribe	USU	84.047	VARIOUS	27,505	
Fund Improvement of Postsecondary Ed —					
LaGuardia Community College	SLCC	84.116	P116B100295	7,000	
(CIL) Centers for Independent Living —					
Independent Living Research Utilization	USU	84.132	VARIOUS	160,933	
TIRR Memorial Herman	USU	84.132	VARIOUS	73,145	
(R&D) Natl Inst Disability & Rehabilitation —					
Penn State University	USU	* 84.133	VARIOUS	49,179	
Natl Inst Disability & Rehabilitation —					
Independent Living Research Utilization	USU	84.133	VARIOUS	61,352	
TIRR Memorial Herman	USU	84.133	VARIOUS	(266)	
(SE) Special Education Preschool Grants —					
WestEd	USU	* 84.173	VARIOUS	31,173	
(EIS) Special Ed Grants for Infants and Families —					
Nebraska Dept of Ed	USU	84.181	VARIOUS	1,110	
Fund for the Improvement of Education —					
Ogden City School District	Weber State	84.215	MOU PO#3790	19,017	
Special Proj & Demonstrations for Providing —					
George Washington University	USU	84.235	VARIOUS	3,685	
Special Education-State Personnel Develop —					
Arizona Department of Education	USU	84.323	VARIOUS	(5,892)	
Gear Up —					
Ogden City School District	Weber State	84.334	VARIOUS	278,161	
Investing in Innovation (i3) Fund —					
State of Wyoming Department of Ed	USU	84.411	VARIOUS	6,499	
National Writing Project —					
National Writing Project Corporation	Weber State	N/A	07-UT02	41,671	
ARRA-Centers for Independent Living —					
State of Wyoming Department of Ed	USU	N/A	VARIOUS	35,599	
				<u>684,811,749</u>	<u>311,306,003</u>
Subtotal – Department of Education					
<u>ELECTION ASSISTANCE COMMISSION</u>					
Election Assistance Commission	SUU	90.400	E4064552E	13,706	
Help America Vote Act Requirements Pmts.	Governor's Office	90.401	VARIOUS	230,143	
Pass-Through From Non-State Entities:					
(R&D) Barriers —					
Information Technology & Innovation	U OF U	* 90.403	2011002	34,467	
				<u>278,316</u>	<u>0</u>
Subtotal – Election Assistance Commission					
<u>ENERGY, DEPARTMENT OF</u>					
(R&D) Energy Commercialization Center	U OF U	* 81.036	DESC0005480	368,850	
State Energy Program	Governor's Office	* 81.041	DE-FG26-07NT43206	233,369	15,850
ARRA- State Energy Program	Governor's Office	* 81.041	DE-EE0000083	14,525,966	13,803,564
ARRA-Weatherization Low-Income Persons	DCC	* 81.042	DE-EE0000080-001	10,760,295	10,255,474
ARRA-Weatherization Low-Income Persons	DCC	* 81.042	DE-EE0003869	103,146	

* Major Programs, see Note 2.A.

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

State of Utah
Schedule of Expenditures of Federal Awards by Federal Agency
For the Year Ended June 30, 2012

Grant Name	State Agency	Federal Catalog#	Federal Award/Contract #	Expenditures	Pass-Through
Weatherization Assist Low-Income Persons	DCC	* 81.042	DE-EE0000148	302,714	213,838
(R&D) Office of Science Financial Assist	U OF U	* 81.049	VARIOUS	2,145,807	369,103
(R&D) Conservation Research and Devlp	U OF U	* 81.086	VARIOUS	729,370	
ARRA-(R&D) Renewable Energy R&D	U OF U	* 81.087	VARIOUS	841,420	177,143
(R&D) Renewable Energy Research & Dev	U OF U	* 81.087	VARIOUS	5,733,023	4,829,407
Uinta Basin Water (UUBW)	Natural Resources	81.089	DE-NT0005671	87,486	32,314
(R&D) Fossil Energy Research and Develop	U OF U	* 81.089	VARIOUS	1,108,668	140,172
VITRO	Environmental Q.	81.104	DE-FC01-99GJ79483	373	
Green River DOE	Environmental Q.	81.104	DE-FC01-99GJ79483	272	
Monticello DOE	Environmental Q.	81.104	DE-FG01-07LM00113	23,835	
ARRA-Energy Efficiency & Renewable Info	SLCC	81.117	EDE-EE002090	293,064	213,222
(R&D) Nuclear Energy-Infrastructure	U OF U	* 81.121	DENE0000451	189,593	
ARRA-Electricity Regulators Assistance	Public Service Comm	81.122	DE-OE0000131	269,430	
ARRA-Electricity Delivery & Energy Reliability	SLCC	81.122	DE-OE0000457	393,043	
ARRA-Electricity Delivery & Energy Reliability	SLCC	81.122	DE-OE0000458	553,278	
ARRA-Energy Assurance Planning	Governor's Office	81.122	DE-EE0000067	138,415	138,383
(R&D) CO2 Predictivity	U OF U	* 81.124	DENA0000740	1,295,648	109,063
ARRA-Appliance Rebate Program (UARP)	Natural Resources	81.127	DE-EE0001601	(3,118)	
ARRA-Appliance Rebate Program	Governor's Office	81.127	DE-EE0001601	12,120	11,625
ARRA-Energy Efficiency and Conservation	Governor's Office	81.128	DE-EE0000887	1,216,217	1,038,773
ARRA-(R&D) Site Char Geo Formations CO2	U OF U	* 81.134	VARIOUS	5,913,899	5,602,857
(R&D) Advanced Research & Projects Agency	U OF U	* 81.135	VARIOUS	406,602	76,205
(R&D) Department of Energy	U OF U	* N/A	VARIOUS	5,870,567	293,071
Geothermal Student Competition	U OF U	N/A	AXH14045602	7,661	
(R&D) Argonne National Laboratory	USU	* N/A	VARIOUS	77,258	
(R&D) Department of Energy	USU	* N/A	VARIOUS	174,238	93,001
(R&D) Department of Energy	USU	* N/A	DE-EE0000425 (090998)	141,186	
(R&D) Department of Energy	USU	* N/A	DE-EE000314 (100859)	4,325,686	
(R&D) Department of Energy	USU	* N/A	DE-FG48-05R810736 (051650)	301,859	
(R&D) Department of Energy	USU	* N/A	DE-NE0000357 (100964)	184,401	
(R&D) Idaho National Laboratory	USU	* N/A	VARIOUS	60,709	
(R&D) Los Alamos National Security	USU	* N/A	VARIOUS	213	
(R&D) Sandia National Laboratory	USU	* N/A	VARIOUS	47,814	
(R&D) Sandia National Laboratory	USU	* N/A	1044650 (S00000406)	2,071,423	
(R&D) Sandia National Laboratory	USU	* N/A	1125414 (S00000677)	216,715	
(R&D) Science	USU	* N/A	VARIOUS	104,550	104,550
(R&D) Science	USU	* N/A	DE-FC02-08ER54973 (080773)	139,804	
(R&D) Science	USU	* N/A	DE-FG02-06ER64277 (061743)	403,363	
ARRA-(R&D) Department of Energy	USU	* N/A	VARIOUS	1,016,151	1,011,827
ARRA-(R&D) Department of Energy	USU	* N/A	DE-EE0002848 (100089ARR)	505,363	
ARRA-(R&D) Department of Energy	USU	* N/A	DE-FE0001786 (100136ARR)	106,985	
ARRA-(R&D) Department of Energy	USU	* N/A	DE-SC0004991 (090729ARR)	122,757	
ARRA-Department of Energy	USU	N/A	VARIOUS	65,000	
Department of Energy	USU	N/A	VARIOUS	34,608	
Pass-Through From Non-State Entities:					
ARRA-Workforce Training —					
(R&D) Office of Science Fin Assistance —					
Reaction Engineering Intl	U OF U	* 81.049	VARIOUS	95,114	
University of Colorado at Boulder	U OF U	* 81.049	1547650	129,228	
University of South Carolina	U OF U	* 81.049	101725	195,497	
ARRA-(R&D) Materials for Energy Systems —					
University of South Carolina	U OF U	* 81.049	146097	19,873	

* Major Programs, see Note 2.A.

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State of Utah
Schedule of Expenditures of Federal Awards by Federal Agency
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Grant Name	State Agency	Federal Catalog#	Federal Award/Contract #	Expenditures	Pass-Through
ARRA-Clean Cities Petroleum Reduction — Utah Clean Cities Coalition	Admin. Services	81.086	DE-PS26-09NT01236-04	18,492	
ARRA-(R&D) Renewable Energy R&D — Altarock Energy	U OF U	* 81.087	VARIOUS	32,288	
Boise State University	U OF U	* 81.087	014G106215B	164,953	
Ruby Mountain Inc	U OF U	* 81.087	10015028	120,723	
(R&D) Create, Review & Teach Course — University of Nevada Reno	U OF U	* 81.087	UNR1114	12,401	
(R&D) Fossil Energy Research & Develop. — New Mexico Institute of Mining	U OF U	* 81.089	DSWT20	562,424	
Stanford University	U OF U	* 81.089	2428829046112A	60,796	
University of Kentucky	U OF U	* 81.089	46900105504	85,499	
Virginia Polytechnic Institute	U OF U	* 81.089	41638719122	40,954	
(R&D) Nuclear & EM Research — University of Nevada Reno	U OF U	* 81.104	UNR1188	921,474	
(R&D) Nuclear Forensics Educ Awd Pgm — Medical University of South CA	U OF U	* 81.121	MUSC12009	7,735	
University of Minnesota	U OF U	81.122	A000211567	14,776	
ARRA-(R&D) Reg Seq Tech Training — New Mexico Tech	U OF U	* 81.133	DRSE10	166,798	
(R&D) Department of Energy — Headwaters Inc	U OF U	* N/A	VARIOUS	142,720	
Materials and Systems Research	U OF U	* N/A	VARIOUS	35,761	
Medical University of South Ca	U OF U	* N/A	MUSC10115	37,015	
Newpath Research LLC	U OF U	* N/A	VARIOUS	30,434	
Ormat Technologies Inc	U OF U	* N/A	VARIOUS	51,695	
Praxair Inc	U OF U	* N/A	10001708	44,072	
Reaction Engineering Intl	U OF U	* N/A	82281	71,992	
Research Partnership to Secure	U OF U	* N/A	VARIOUS	197,539	58,832
RTI International	U OF U	* N/A	23400211955	12,251	
Savannah River Nuclear Solution	U OF U	* N/A	AC723150	15,008	
Schlumberger Data & Consulting	U OF U	* N/A	10021821	10,794	
Southern Methodist University	U OF U	* N/A	DEAC5209NA29325	84,779	
Spectral Sciences	U OF U	* N/A	9493	142,869	
University of Wisconsin-Madison	U OF U	* N/A	354K760	33,114	
VIS Trails Inc	U OF U	* N/A	VARIOUS	28,632	
Washington Savannah River Comp	U OF U	* N/A	AC723290	49,795	
University of Nevada Reno	U OF U	* N/A	VARIOUS	94,227	
Waste Isolation Pilot Plant — Western Governors Association	Environmental Q.	N/A	30-312-08	104,094	
Battelle MI — Battelle Science & Technology	U OF U	N/A	104852	900	
ARRA-(R&D) Department of Energy — CSI Technologies	U OF U	* N/A	CSI0002795	(2,188)	
Houghton Cascade Holdings LLC	U OF U	* N/A	10028621	2,240	
(R&D) Research and Development — Battelle Energy Alliance, LLC	USU	* N/A	VARIOUS	678,326	
Bechtel Marine Propulsion Corp/Bettis Lab	USU	* N/A	VARIOUS	32,390	
Brigham Young University	USU	* N/A	VARIOUS	134,929	
Houston Advanced Research Center	USU	* N/A	VARIOUS	7,174	
Inland Northwest Research Alliance, Inc.	USU	* N/A	VARIOUS	1	
Montana State University	USU	* N/A	VARIOUS	120,800	
New Mexico Institute of Mining and Tech	USU	* N/A	VARIOUS	7,658	

* Major Programs, see Note 2.A.

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Grant Name	State Agency	Federal Catalog#	Federal Award/Contract #	Expenditures	Pass-Through
Ohio State University Research Foundation	USU	* N/A	VARIOUS	209,650	
Virginia Tech Polytechnic Institute	USU	* N/A	VARIOUS	73,796	
Subtotal – Department of Energy				68,722,588	38,588,274
<u>ENVIRONMENTAL PROTECTION AGENCY</u>					
Urban Air Toxics Monitoring 103	Environmental Q.	66.034	XA-98871302	32,626	
Air Monitoring Network PM 2.5	Environmental Q.	66.034	PM998789-03	358,720	
Air Monitoring Network PM 2.5	Environmental Q.	66.034	PM96813201	61,266	
Clean Air Act Surveys, Studies, Research	Weber State	66.034	XA-83523201/XA-83346201	147,960	
National Utah Clean School Bus	Environmental Q.	66.039	DE97868101	129,098	
National Clean Diesel Funding Assistance	Environmental Q.	66.039	DE97898701	130,802	
Diesel School Bus Retrofit	Environmental Q.	66.040	DS97867201	445,079	
Infrastructure 3 percent Setaside	Environmental Q.	66.202	XP988760-01	42,513	
EPA FFY 11 Underground Injection Control	Natural Resources	66.433	G008426-11	13,346	
EPA FFY 12 Underground Injection Control	Natural Resources	66.433	G008426-12	54,640	
Water Quality Management Planning	Environmental Q.	66.454	C6008567-09	199,435	
ARRA-Water Quality Management Planning	Environmental Q.	66.454	2P978800-01	1,749	
Clean Water Capitalization Grant SRF	Environmental Q.	66.458	CS490001-10	378,111	
Clean Water Capitalization Grant SRF	Environmental Q.	66.458	CS490001-11	1,705,402	1,678,585
Clean Water Capitalization Grant SRF	Environmental Q.	66.458	CS490001-12	504,836	504,836
ARRA-Clean Water Capitalization Grant SRF	Environmental Q.	66.458	2W978825-01	693,043	693,043
NPS Projects 06	Environmental Q.	66.460	C9998187-06	163,805	163,805
NPS Projects 07	Environmental Q.	66.460	C9998187-07	146,287	146,287
NPS Projects 08	Environmental Q.	66.460	C9998187-08	142,353	142,353
NPS Projects 09	Environmental Q.	66.460	C9998187-09	128,015	97,252
NPS Projects 10	Environmental Q.	66.460	C9998187-10	404,968	276,704
NPS Projects 11	Environmental Q.	66.460	C9998187-11	221,243	169,223
GSL Wetlands	Environmental Q.	66.461	CD96811401	44,003	
EPA Wetland Prgm Develop FFY 10 (UW10)	Natural Resources	66.461	CD-96811101-0	111,802	
EPA Wetland Prgm Develop FFY 11 (UW11)	Natural Resources	66.461	CD-96811901-0	12,707	12,073
West Desert Wetlands (UWDW)	Natural Resources	66.461	CD-97847201-2	34,222	
Drinking Water Capitalization Grant SRF	Environmental Q.	66.468	FS998784-07	2,651	
Drinking Water Capitalization Grant SRF	Environmental Q.	66.468	FS998784-08	261,622	
Drinking Water Capitalization Grant SRF	Environmental Q.	66.468	FS998784-09	152,817	
Drinking Water Capitalization Grant SRF	Environmental Q.	66.468	FS998784-10	2,838,243	1,598,599
Drinking Water Capitalization Grant SRF	Environmental Q.	66.468	FS998784-11	1,076,871	473,973
Water Protection Coordination	Environmental Q.	66.474	WP978654-01	61,366	
(R&D) EAP Star Program	U OF U	* 66.509	RD83438601	277,752	
Performance Partnership Grant	Environmental Q.	66.605	BG99847511	6,951,308	
Network Readiness	Environmental Q.	66.608	OS834034-01	12,740	
Exchange Network	Environmental Q.	66.608	OS834345-01	128,504	
Environmental Protection Exchange Network	Health	66.608	83465001	102,952	
EPA Certification	Agriculture	66.700	BG998582-99	22,670	
EPA Pesticide Initiative	Agriculture	66.700	BG998582-99	41,304	
EPA Enforcement	Agriculture	66.700	BG998582-99	206,929	
Five Points NPL Site	Environmental Q.	66.802	V97824401	169,610	
Jacob Smelters OU2	Environmental Q.	66.802	V98804001-0	10,808	
Sharon Steel OU1 O/M	Environmental Q.	66.802	V988224-01-1	27,079	
C-Flagstaff/Davenport – EE/CA – Admin	Environmental Q.	66.802	V998773-01-1	35,111	
Superfund Block	Environmental Q.	66.802	V97840601	1,012,369	
Eureka Mills NPL	Environmental Q.	66.802	V97843801	714	
Midvale Slag Ground Water	Environmental Q.	66.802	V97844201	70,669	

* Major Programs, see Note 2.A.

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Grant Name	State Agency	Federal Catalog#	Federal Award/Contract #	Expenditures	Pass-Through
Flagstaff/Davenport Remedial Action	Environmental Q.	66.802	V97844001	1,025,615	
Portland Cement O&M	Environmental Q.	66.802	V96807401	13,929	
UST Program	Environmental Q.	66.804	L97883202	486,739	
LUST Supplemental	Environmental Q.	66.805	LS978712-01	277,497	
LUST Trust Cooperative Agreement	Environmental Q.	66.805	LS97883301	913,708	
ARRA-LUST Trust Cooperative Agreement	Environmental Q.	66.805	2L97880201	158,879	
Solid Waste Management Assistance Grant	Environmental Q.	66.808	X196802701	31,500	31,500
Brownfield State Response Program	Environmental Q.	66.817	RP98899302	411,354	
ARRA-Brownfields Assessment	Environmental Q.	66.818	2B97882401	139,269	
(R&D) Environmental Protection Agency	U OF U	* N/A	VARIOUS	247,912	
(R&D) Environmental Protection	USU	* N/A	VARIOUS	31,218	
(R&D) Environmental Protection	USU	* N/A	RD-83418601 (080915)	216,288	
Pass-Through From Non-State Entities:					
(R&D) SCERP —					
University of Texas at El Paso	U OF U	* 66.202	2630082264	46,871	
(R&D) EPA Traffic Modeling —					
North Carolina State University	U OF U	* 66.509	2009231301	19,081	
(R&D) WERF BMP: TO5B & Select V2 —					
Colorado State University	U OF U	* 66.511	G59083 & G59182	167,201	
(R&D) Environmental Protection —					
Dept of Conservation & Natural Resources	USU	* N/A	VARIOUS	53,250	
Luna Innovations, Inc.	USU	* N/A	VARIOUS	8,279	
Michigan State University	USU	* N/A	VARIOUS	59,588	
Parsons Commercial Technology Group, Inc.	USU	* N/A	VARIOUS	8,771	
Wyoming Dept of Environmental Quality	USU	* N/A	VARIOUS	9,629	
(R&D) Environmental Protection Agency —					
Health Effects Institute	U OF U	* N/A	8009096	(7,089)	
San Diego State University Foundation	U OF U	* N/A	55573A7804	(2,128)	
Subtotal – Environmental Protection Agency				24,089,481	5,988,233
<u>EQUAL EMPLOYMENT OPPORTUNITY COMMISSION</u>					
EEOC Anti-Discrimination Contract	Labor Comm.	30.002	2412FPSLP0071	327,250	
Subtotal – Equal Employment Opportunity Commission				327,250	0
<u>EXECUTIVE OFFICE OF THE PRESIDENT</u>					
High Intensity Drug Trafficking Areas Prgm	Public Safety	95.001	HIDTA	669,310	
Subtotal – Executive Office of the President				669,310	0
<u>GENERAL SERVICES ADMINISTRATION</u>					
Federal Property Assistance	Surplus Property	39.003	VARIOUS	83,948	
Subtotal – General Services Administration				83,948	0
<u>HEALTH AND HUMAN SERVICES, DEPARTMENT OF</u>					
Title VII Elder Abuse Prevention	Human Services	93.041	10AAUTT7SP	18,589	
Title VII Ombudsman Services	Human Services	93.042	11AAUTT7SP	51,944	41,544
Title VII Ombudsman Services	Human Services	93.042	12AAUTT7SP	13,800	
Title III D Preventive Health	Human Services	93.043	10AAUTT3SP	59,137	59,137
Title III D Preventive Health	Human Services	93.043	11AAUTT3SP	100,201	100,201
(AGE) Title III B Supportive Services	Human Services	93.044	11AAUTT3SP	763,900	724,611

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(AGE) Title III B Supportive Services	Human Services	93.044	12AAUTT3SP	646,080	595,081
(AGE) Title III C1 Congregate Meals	Human Services	93.045	10AAUTT3SP	708,402	708,402
(AGE) Title III C1 Congregate Meals	Human Services	93.045	11AAUTT3SP	1,890,100	1,477,586
(AGE) Title III C2 Home-Delivered Meals	Human Services	93.045	11AAUTT3SP	597,488	597,488
(AGE) Title III C2 Home-Delivered Meals	Human Services	93.045	12AAUTT3SP	471,487	471,487
Utah Senior Medicare Patrol Program	Human Services	93.048	90MP000801	58,502	58,502
Utah Senior Medicare Patrol Program	Human Services	93.048	90MP000802	81,842	71,051
Utah Senior Medicare Patrol Program	Human Services	93.048	90MP000803	40,470	12,398
Utah SMP Capacity Building	Human Services	93.048	90MP013801	64,556	56,056
Utah ADRC	U OF U	93.048	90DR0029-03	272,312	99,505
Alzheimer's NYUCI Caregiver Intervention	Human Services	93.051	90AE034301	17,438	17,438
Alzheimer's NYUCI Caregiver Intervention	Human Services	93.051	90AE034302	106,987	104,498
Alzheimer's NYU Creating Caregiver Champs	Human Services	93.051	90AI004501	216,269	214,185
Alzheimer's NYU Creating Caregiver Champs	Human Services	93.051	90AI004502	106,006	105,978
Title III E National Family Caregiver Support	Human Services	93.052	10AAUTT3SP	18,085	18,085
Title III E National Family Caregiver Support	Human Services	93.052	11AAUTT3SP	910,038	910,038
Title III E National Family Caregiver Support	Human Services	93.052	12AAUTT3SP	1,272	1,272
(AGE) Nutrition Services Incentive Program	Human Services	93.053	09AAUTNSIP	150,148	150,148
(AGE) Nutrition Services Incentive Program	Human Services	93.053	10AAUTNSIP	1,426,187	1,426,187
(AGE) Nutrition Services Incentive Program	Human Services	93.053	11AAUTNSIP	570,590	570,590
(R&D) COE: Project	U OF U	* 93.065	5P01HK000069-02	228,857	143,162
Public Hlth Emergency Response I, 2 & 3	Health	93.069	1H75TP000346-01	1,243,556	918,327
Preparedness and Response for Bioterrorism	Health	93.069	2U90TP816965-11	7,762,773	4,960,992
Addressing Asthma Public Health Perspective	Health	93.070	5U59EH000489-03	437,518	45,203
Lifespan Respite	Human Services	93.072	90LR002101	12,693	12,693
Utah Wins Asist 2010	U OF U	93.088	6ASTWH070006-03	(85)	
Utah ESAR-VHP System Enhancement Project	Health	93.089	6ESREP100012-02-01	272,438	
(R&D) Food and Drug Administration - Resh	U OF U	* 93.103	VARIOUS	464,331	65,533
Utah Model AHEC Program	U OF U	93.107	VARIOUS	242,692	161,282
Autism System Development Federal	Health	93.110	4H6MMC11061-03-02	204,961	
State Systems Development Initiative SSDI	Health	93.110	6H18MC00049-15-01	118,854	
State Early Childhood Comprehensive Systems	Health	93.110	6H25MC00268-08-02	121,703	
Newborn Screen Clinic Health Info Exchange	Health	93.110	6U22MC16508-02-01	311,071	15,000
Maternal and Child Health Consolidated	U OF U	93.110	VARIOUS	798,407	516,919
(R&D) Environmental Health	U OF U	* 93.113	VARIOUS	820,773	
TB Elimination	Health	93.116	5U52PS807865-21	305,179	123,473
Occ Med Residency Program	U OF U	93.117	VARIOUS	279,145	
(R&D) Oral Diseases and Disorders Research	U OF U	* 93.121	VARIOUS	151,997	96,807
State Partnership Grants (EMSC)	Health	93.127	6H33MC06680-06-01	123,958	117,742
State Primary Care Grant Award	Health	93.127	6U68HP11436-03-02	215,639	
Emergency Medical Services for Children	U OF U	93.127	VARIOUS	3,031,550	
Core Violence and Injury Prevention Program	Health	93.136	1U17CE001996-01	295,510	
Sexual Violence Prevention and Education	Health	93.136	3VF1CE001144-05S1	234,502	
Evaluat. UT Clinical Guidelines Prescrib Opioids	Health	93.136	5R21CE001612-02	175,662	
Implementation of Nat Violent Death Report Sys	Health	93.136	5U17CE001697-03	193,953	
Injury Surveillance and Prevention Program	Health	93.136	5U17CE824807-05	51,345	
Mental Health - Homeless (PATH)	Human Services	93.150	SMX060045U	528,000	
Ryan White Program Part D	U OF U	93.153	VARIOUS	410,083	
(R&D) Human Genome Research	U OF U	* 93.172	VARIOUS	1,329,859	206,572
Fellowship for Jinchuan Xing	U OF U	93.172	5K99HG005846-02	59,290	
(R&D) Research Related to Deafness and Communication Disorders	U OF U	* 93.173	VARIOUS	3,741,111	349,714
Deafness and Communication Disorders	U OF U	93.173	VARIOUS	39,001	

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Grant Name	State Agency	Federal Catalog#	Federal Award/Contract #	Expenditures	Pass-Through
(R&D) Pneumonia In Children	U OF U	* 93.185	VARIOUS	543,734	
AI Patient Navigator Outreach	U OF U	93.191	VARIOUS	441,424	235,404
Surveillance of Hazardous Substance	Health	93.204	5U61TS000131-03	291,872	
Utah Remote Monitoring Project	U OF U	93.211	VARIOUS	318,261	8,572
(R&D) Complementary & Alternative Medicine	U OF U	* 93.213	VARIOUS	9,673	9,673
Complementary and Alternative Medicine	U OF U	93.213	VARIOUS	63,841	
(R&D) Healthcare Cost, Quality & Outcomes	U OF U	* 93.226	VARIOUS	1,984,179	230,081
Healthcare Costs, Quality and Outcomes	U OF U	93.226	VARIOUS	455,792	
(R&D) Neuro-Immune Mechanisms	U OF U	* 93.233	5R01HL086508-04	373,290	
Tramatic Brain Injury	Health	93.234	5H21MC17233-03	252,612	
Abstinence Education Grant	Health	93.235	1101UTAEGP	464,560	208,244
Promote Efforts to Reduce Environ Exposure	Health	93.240	1U61TS000154-01	215,383	
Evaluation and Implementation	U OF U	93.240	5U01EH000453-02	73,113	
Rural Hospital Flexibility	Health	93.241	6H54RH00050-12-03	294,117	66,194
(R&D) Mental Health Research Grants	U OF U	* 93.242	VARIOUS	2,359,761	248,285
Mental Health Research Grants	U OF U	93.242	VARIOUS	189,607	
Mental Health Data Quality Improvement	Human Services	93.243	10SM60338A	139,902	
Strategic Prevention Framework Enhancement	Human Services	93.243	10SP18625A	116,457	
Incentive	Human Services	93.243	U9SP13929A	1,197,381	914,309
PASSAGE	Human Services	93.243	H9SM59444A	470,940	275,142
Advanced Educational Nursing	U OF U	93.247	VARIOUS	660,760	
Geriatric Academic Career Awards	U OF U	93.250	VARIOUS	139,223	
Universal Newborn Hearing Screening	Health	93.251	6H61MC00042-11-01	433,021	
Poison Control	U OF U	93.253	VARIOUS	222,184	
(R&D) Commercial Truck Driver Injury	U OF U	* 93.262	5R01OH009155-03	153,712	137,947
ERC Training Grant	U OF U	93.262	VARIOUS	1,562,324	15,370
(SFA) NFLP - FCC 11/12	U OF U	* 93.264	2E01HP13017-02-00	260,998	
Population - Based Clinical	U OF U	93.265	5K08HS018538-02	11,922	
(IMMZ) Immunization and Vaccines for Children	Health	93.268	5H23IP822520-10	2,990,082	666,698
(IMMZ) Vaccine Distributions	Health	93.268	12-0CCH804430	21,573,406	21,573,406
Adult Viral Hepatitis	Health	93.270	5U51PS000888-05	69,080	
Utah - Access to Recovery	Human Services	93.275	10TI23135A	2,538,417	2,068,230
(R&D) Drug Abuse Research Programs	U OF U	* 93.279	VARIOUS	3,189,085	143,597
Drug Abuse and Addiction Research Programs	U OF U	93.279	VARIOUS	905,419	
Resting-State Connectivity	U OF U	93.281	5K23MH087831-03	299,016	
NRSA Catherine Caska	U OF U	93.282	5F31MH091915-02	3,833	
Epidemiology & Lab Capacity for Infectious Dis	Health	* 93.283	1U50CK000243-01	1,073,841	
Behavioral Risk Factor Surveillance	Health	* 93.283	1U58SO000058-01	540,680	
Early Hearing Detection & Intervention Tracking	Health	* 93.283	1UR3DD000821-01	141,069	
Birth Defects Research and Prevention	Health	* 93.283	5U01DD000490-03	891,620	
Utah Newborn Metabolic Surveillance	Health	* 93.283	5U50DD000483-03	31,026	
Heart Disease & Stroke Prevention Program	Health	* 93.283	5U50DP000743-05	903,428	
Demo Capacity of Comprehensive Cancer Ctrl	Health	* 93.283	5U55DP003047-02	168,611	
National Cancer Prevention and Control Pgrm	Health	* 93.283	5U58DP000774-05	3,222,828	
Utah Wise Woman Program	Health	* 93.283	5U58DP001407-04	874,747	
Utah Public Health Approaches to Arthritis	Health	* 93.283	5U58DP001474-04	418,792	
Core Cap Tobacco Prevention	Health	* 93.283	5U58DP001993-03	1,200,152	
Diabetes Prevention amd Control Programs	Health	* 93.283	5U58DP001993-03	813,482	
Chronic Disease, Hlth Promotion, Surveillance	Health	* 93.283	5U58DP001993-03	1,923	
Colorectal Screening	Health	* 93.283	5U58DP002049-03	921,510	
Public Health Tracking	Health	* 93.283	5U38EH000182-05	77,447	
(R&D) Investigations and Technical Asst.	U OF U	* 93.283	VARIOUS	1,137,258	64,024
Enhancing ADDM	U OF U	* 93.283	VARIOUS	524,331	

* Major Programs, see Note 2.A.

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

State of Utah
Schedule of Expenditures of Federal Awards by Federal Agency
For the Year Ended June 30, 2012

Grant Name	State Agency	Federal Catalog#	Federal Award/Contract #	Expenditures	Pass-Through
(R&D) Technolog. Innovations to Improve Hlth Discovery & Applied Resh Tech Innovations	U OF U	* 93.286	VARIOUS	2,092,616	198,408
Coalition Healthier Community	U OF U	93.286	VARIOUS	38,197	
Partnership Program Improve Minority Health	U OF U	93.290	VARIOUS	270,499	62,927
Small Rural Hospital Improvement	Health	93.296	5STTMP101069-02	133,182	
Native American Internship	Health	93.301	5H3HRH00012-10-00	195,522	104,865
(R&D) Trans-NIH Research Support	U OF U	93.307	5R25MD006781-02	186,927	7,329
(SFA) PCL FCC - Allopathic Medicine	U OF U	* 93.310	VARIOUS	3,203,295	17,191
(R&D) PORCN and WNT	U OF U	* 93.342	E26HP21716-01-00	614,288	
Advanced Education Nursing	U OF U	* 93.351	1R210D010559-01	13,996	
(R&D) Nursing Research	U OF U	93.358	6A10HP22141-01-00	80,971	
NRSA Sarah Iribarren	U OF U	* 93.361	VARIOUS	4,103	
(SFA) Nursing Student Loans	U OF U	93.361	1F31NR012614-01	34,428	
(R&D) Research Infrastructure	U OF U	* 93.364	2E4CHP19114-02-00	5,158	
National Center for Research Resources	U OF U	* 93.389	VARIOUS	6,242,566	292,424
(R&D) Cancer Cause and Prevention Res.	U OF U	93.389	VARIOUS	719,281	
Osteosarcomagenesis	U OF U	* 93.393	VARIOUS	9,966,942	795,644
(R&D) Cancer Detection and Diagnosis	U OF U	93.393	5K08CA138764-04	157,776	
(R&D) Cancer Treatment Research	U OF U	* 93.394	VARIOUS	1,801,850	
(R&D) Cancer Biology Research	U OF U	* 93.395	VARIOUS	3,804,471	123,186
(R&D) Cancer Centers Support Grants	U OF U	* 93.396	VARIOUS	1,096,345	9,623
Cancer Research Manpower	U OF U	* 93.397	VARIOUS	1,554,242	
(R&D) Mingnan Chen K99 Award	U OF U	93.398	VARIOUS	638,212	
(R&D) Cancer Control	U OF U	* 93.399	7K99CA153929-03	40,791	
ARRA-Equipment to Enhance Training	U OF U	* 93.399	VARIOUS	1,157,448	229,251
Home Visitation Projects Federal	U OF U	93.411	D76HP20554	105	
Affordable Care Act Home Visiting Program	Health	93.505	1X02MC23133-01	107,922	
National Background Check Program	Health	93.505	6X02MC19417-01-03	677,499	
Strengthening Public Health Infrastructure	Health	93.506	1A1CMS330833-01	129,761	
Health Insurance Premium Review-Cycle I	Health	93.507	5U58CD001314-02	258,654	
Health Insurance Rate Review-Cycle II	Insurance	93.511	1 IPRPR100028-01-00	559,698	
Advanced Nursing	Insurance	93.511	PRPPR0028A	278,171	
EPAT	U OF U	93.513	1T57HP20586-01-00	392,040	
Medicare Improvements for Patients & Providers	U OF U	93.513	1T88HP20920-01-00	88,000	
Collaborative Chronic Disease & Surveillance	Human Services	93.518	10AAUTMAAA	60,986	59,236
Collaborative Chronic Disease & Surveillance	Health	93.520	3U58DP001993-02S2	36,335	
Affordable Care Act Building Epidemiology Lab	Health	93.520	3U58DP001993-03W1	47,805	47,805
Epidemiology & Lab Capacity Infectious Diseases	Health	93.521	3U50CI000866-02S1	41,720	
Affordable Care Act Building Epidemiology Lab	Health	93.521	5U50CI000866-02	860,886	144,395
Utah Health Exchange Planning Grant	Health	93.521	3U50CI000866-02S2	35,824	
Community Transformation Capacity Building	Governor's Office	93.525	JBEOE100015-01-00	539,144	
Public Health Tracking	Health	93.531	1U58DP003540-01	185,195	126,540
Building Assist Strengthen Public Hlth Immuniz	Health	93.538	1U38EH000954-01	829,072	
Collaborative Chronic Disease and Surveillance	Health	93.539	1H23IP000567-01	68,072	
Utah Nutrition, Physical Activity and Obesity	Health	93.544	3U58DP001993-03S2	212,133	29,497
Promoting Safe & Stable Families	Health	93.548	5U58DP001470-04	428,736	8,807
Promoting Safe & Stable Families Caseworker	Human Services	93.556	1101UTFPSS	1,824,029	
(TANF) Temporary Assist for Needy Families	Human Services	93.556	1111UTFPVCV	108,544	
IV-D Child Support	Workforce Services	* 93.558	1002UTTANF, 1102UTTANF	59,583,429	2,947,240
IV-D Child Support	Human Services	93.563	1104UT4004	2,313,961	
IV-D Child Support Incentives	Human Services	93.563	1204UT4005	12,522,055	
IV-D Child Support Incentives	Human Services	93.563	0904UT4004	446,019	
IV-D Child Support/Collections	Human Services	93.563	1004UT4004	1,252,389	
	Human Services	93.563	1104UT4004/C	1,317,313	

* Major Programs, see Note 2.A.

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State of Utah
Schedule of Expenditures of Federal Awards by Federal Agency
For the Year Ended June 30, 2012

Grant Name	State Agency	Federal Catalog#	Federal Award/Contract #	Expenditures	Pass-Through
IV-D Child Support/Collections	Human Services	93.563	--04UT4004/C	1,177,567	
IV-D Child Support/Collections	Human Services	93.563	1204UT4005/C	5,649,766	
Refugee Social Services	Workforce Services	93.566	G-09AAUT8115, G-10TAUT1000	789,274	309,090
Refugee Cash Medical Assistance	Workforce Services	93.566	P-09AAUT8100, P-10-, P-11, P-12	5,628,706	1,888,844
Low Income Heat Program LIHEAP	DCC	* 93.568	G-10B1UTLIEA	202,220	202,220
Low Income Heat Program LIHEAP	DCC	* 93.568	G-11B1UTLIEA	2,065,619	1,830,470
Low Income Heat Program LIHEAP	DCC	* 93.568	G-12B1UTLIEA	14,747,462	14,520,664
LIHEAP Weatherization	DCC	* 93.568	G-09B1UTLIEA	956,252	905,373
LIHEAP Weatherization	DCC	* 93.568	G-10B1UTLIEA	218,083	218,083
LIHEAP Weatherization	DCC	* 93.568	G-11B1UTLIEA	2,182,758	2,158,612
(CSBG) Community Services Block Grant	DCC	93.569	G10B1UTCOSR	19,378	19,378
(CSBG) Community Services Block Grant	DCC	93.569	G11B1UTCOSR	1,482,684	1,425,831
(CSBG) Community Services Block Grant	DCC	93.569	G12B1UTCOSR	1,720,219	1,617,478
(CC) Child Care Develop – Discretionary	Workforce Services	* 93.575	G-09S/10/11/12 01UTCCDF	29,618,719	1,304,329
Refugee Preventive Health Discretionary Grant	Health	93.576	90RX0199/01	62,470	
Refugee Older Refugee Grant	Workforce Services	93.576	G-90RL013102, -03, -04	61,072	
Refugee SCHOOL Impact Award	Workforce Services	93.576	G-90ZE008906, G-90ZE011801, -802	422,461	
Refugee Pre-Literacy Grant	Workforce Services	93.576	G-90RT016101	33,598	
Refugee Targeted Assistance	Workforce Services	93.584	G-09AUT1000, G-10AUT1000	621,075	620,976
State Court Improvement Program	Courts	93.586	G-0401UTSCIP	604,960	
Community-Based Child Abuse Prevention	Human Services	93.590	0901UTFRPG	296,101	
Community-Based Child Abuse Prevention	Human Services	93.590	1001UTFRPG	317,144	
(CC) Child Care Develop – Mandatory/Match	Workforce Services	* 93.596	G-09S/10/11/12 01UTCCDF	24,022,433	
State Access and Visitation Program	Courts	93.597	1101UTSAVP	100,000	
Educational and Training Vouchers	Human Services	93.599	1101UTCETV	290,246	
(HDST) Regional Head Start	Health	93.600	08CD0017-05	68,893	
(HDST) Headstart State Collaboration Grant	Workforce Services	93.600	G-08CD002301	92,626	
(HDST) Head Start Program	SUU	93.600	VARIOUS	3,473,029	
Adoption Incentive Payment Program	Human Services	93.603	0901UTAIPP	442,000	
Adoption Incentive Payment Program	Human Services	93.603	1001UTAIPP	332,404	
Election Assist. Individuals with Disabilities	Governor's Office	93.617	HHSELEC2003	54,353	54,353
Runaway & Homeless Youth–Basic Center	Human Services	93.623	90CY229403	47,809	
Runaway & Homeless Youth–Basic Center	Human Services	93.623	90CY262201	100,000	
Developmental Disabilities Basic Support	Human Services	93.630	0901UTBS45	11,647	
Developmental Disabilities Basic Support	Human Services	93.630	1001UTBS45	539,497	283,450
Developmental Disabilities Basic Support	Human Services	93.630	1101UTBS45	41,166	
Developmental Disabilities Basic Support	Human Services	93.630	1201UTBS45	43,818	
Childrens Justice Act	Attorney General	93.643	G-011001UTCJA1	32,133	
Childrens Justice Act	Attorney General	93.643	G-0901UTCJA1	6,051	
Childrens Justice Act	Attorney General	93.643	G-0801UTCJA1	125,531	
Title IV-B Child Welfare Social Services	Human Services	93.645	1101UT1400	3,390,000	
CASA Volunteers for Children in Foster Care	Human Services	93.652	90CO107401	69,643	57,274
Title IV-E Foster Care	Human Services	* 93.658	1101UT1401	3,855,527	
Title IV-E Foster Care	Human Services	* 93.658	1201UT1401	18,951,135	
Title IV-E Adoption Assistance	Human Services	93.659	1101UT1407	1,294,716	
Title IV-E Adoption Assistance	Human Services	93.659	1201UT1407	6,056,495	
Title XX-Social Svcs Block-Basic	Human Services	93.667	G-1001UTSOSR	1,471,227	
Title XX-Social Svcs Block-Basic	Human Services	93.667	G-1101UTSOSR	12,987,473	1,084,200
Title XX-Social Svcs Block-Discretionary	Human Services	93.667	G-1101UTSOSR	1,181,668	1,181,668
Title XX-Transfer of TANF for SSBG	Human Services	93.667	TANF TRANSFER	7,607,000	
Title XX Social Services Block Grant–Basic	Workforce Services	93.667	G-11UTSOSR	15,000	
Child Abuse Prevention and Treatment	Human Services	93.669	1001UTCA01	21,126	
Child Abuse Prevention and Treatment	Human Services	93.669	1101UTCA01	322,023	

* Major Programs, see Note 2.A.

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State of Utah
Schedule of Expenditures of Federal Awards by Federal Agency
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Grant Name	State Agency	Federal Catalog#	Federal Award/Contract #	Expenditures	Pass-Through
Family Violence Prevention/Services	Human Services	93.671	1101UTFVPS	1,129,518	
Independent Living	Human Services	93.674	1001UT1420	853	
Independent Living	Human Services	93.674	1101UT1420	870,393	
ARRA-(R&D) Trans-NIH Recovery Act R S	U OF U	* 93.701	VARIOUS	9,265,894	2,001,941
ARRA-Trans-NIH Recovery Act R S	U OF U	93.701	VARIOUS	1,086,366	23,197
ARRA-Facilities for Biomedical Resh	U OF U	93.702	1C06RR022056-01	4,991,496	
ARRA-(HDST) Head Start Expansion/Training	SUU	93.708	08SH0057/01	117,065	
ARRA-(IMMZ) Strep - EPI	Health	93.712	3U50CI823796-05S4	28,492	
ARRA-(IMMZ) Enhanced Interop Elec Hth Record	Health	93.712	1U66IP000432-01	379,324	
ARRA- (IMMZ) Measur Effective PCV-13 Vaccine	Health	93.712	3U50CI823796-05S2	47,357	
ARRA-(IMMZ) Immuniz & Vaccines for Children	Health	93.712	3H23IP822520-07S1	97,921	62,318
ARRA-(CC) Child Care Stimulus	Workforce Services	* 93.713	G-0901UTCCD7	543,597	
ARRA-(TANF) Temporary Assist for Needy Fam	Workforce Services	* 93.714	1002UTTANF, 1102UTTANF	11,045,531	
ARRA-(R&D) Primary Care Practice Redesign	U OF U	* 93.715	1R18HS02010601	985,538	
ARRA-HAI Prevention	Health	93.717	3U50CI823796-05S5	68,749	
ARRA-Stwide Clinical Hlth Info Exchange (CHIE)	Health	93.719	90HT0026-01	1,391,793	
ARRA-HIT IT Planning Document Project	Health	93.719	05-1105UTHIMP	95,959	
ARRA-Collab Chron Dis, Hlth Prom & Surveil	Health	93.723	3U58DP001993-01S3	475,687	43,737
ARRA-Chronic Disease Self-Management	Health	93.725	90RA0038-01	113,605	12,000
CHIPRA CHIP	Health	* 93.767	1Z0CMS030547-01-02	1,810,663	
Children's Health Insurance Program	Health	* 93.767	5-1105UT5021	54,230,181	
Medicaid Infrastructure	Health	93.768	1QACMS030319-03-01	413,343	
(MED) Medicaid Fraud Unit	Attorney General	* 93.775	01-1101-UT5050	370,613	
(MED) Medicaid Fraud Unit	Attorney General	* 93.775	01-1201-UT5050	912,817	
(MED) LTC Title 19 Cert	Health	* 93.777	051205UT5000	853,021	
(MED) HIB Title 18 Cert	Health	* 93.777	051205UT5000	1,952,451	
ARRA-(MED) Medical Assistance Payments	Health	* 93.778	05-1105UTARRA	(1,046,008)	
ARRA-(MED) HIT Infor Tech Planning Document	Health	* 93.778	05-1205UTIMPL	258,731	
ARRA-(MED) HIT Incentive Payments	Health	* 93.778	05-1205UTINCT	12,148,527	
(MED) Title 19 Medical Assistance Payments	Health	* 93.778	05-1205UT5MAP	1,275,173,058	218,894
(MED) Title 19 Administration	Health	* 93.778	05-1205UT5ADM	67,095,753	7,535,688
State Health Ins Assistance Program (SHIP)	Human Services	93.779	0000020223	321,260	211,390
Medicare Improvements for Patients & Providers	Human Services	93.779	IX0330794A	3,821	1,364
(R&D) Cancer Disparities Recruitment	U OF U	* 93.779	1A0CMS300067-01	13,493	
High Risk Pool Operational Loss Grant	CHIP	93.780	1G0CMS300045/02-04	851,380	
Health Careers Opportunity Program	Weber State	93.822	D18HP13631	211,648	
(R&D) Heart and Vascular Diseases Res.	U OF U	* 93.837	VARIOUS	13,012,211	622,510
Heart and Vascular Diseases Research	U OF U	93.837	VARIOUS	932,968	
(R&D) Lung Diseases Research	U OF U	* 93.838	VARIOUS	1,737,984	66,634
Lung Disease	U OF U	93.838	VARIOUS	302,997	
(R&D) Blood Diseases and Resources	U OF U	* 93.839	VARIOUS	1,533,700	713,023
(R&D) Arthritis, Musculoskeletal and Skin Diseases Research	U OF U	* 93.846	VARIOUS	1,955,540	160,004
(R&D) Diabetes, Endocrinology & Metabolism	U OF U	* 93.847	VARIOUS	10,813,361	983,784
National Research Service Awards	U OF U	93.847	VARIOUS	1,159,375	
(R&D) Kidney Diseases, Urology, Hematology	U OF U	* 93.849	VARIOUS	384,718	4,098
Training Program-Nephrology	U OF U	93.849	5T32DK070557-4	43,168	
(R&D) Neurosciences and Neurological Dis.	U OF U	* 93.853	VARIOUS	5,127,126	474,286
Neurosciences and Neurological Disorders	U OF U	93.853	VARIOUS	888,840	
(R&D) Allergy, Immunology, and Transplant	U OF U	* 93.855	VARIOUS	5,755,882	200,184
Allergy, Immunology and Transplantation	U OF U	93.855	VARIOUS	681,351	5,848
(R&D) Biomedical Research & Research Trn	U OF U	* 93.859	VARIOUS	21,316,877	3,986,602
Biomedical Research and Training	U OF U	93.859	VARIOUS	520,934	35,085

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State of Utah
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Grant Name	State Agency	Federal Catalog#	Federal Award/Contract #	Expenditures	Pass-Through
(R&D) Child Health & Human Development	U OF U	* 93.865	VARIOUS	10,450,603	1,938,567
Child Health and Human Development	U OF U	93.865	VARIOUS	2,096,765	705,241
(R&D) Aging Research	U OF U	* 93.866	VARIOUS	2,200,439	99,121
Aging Research	U OF U	93.866	VARIOUS	991,035	
(R&D) Vision Research	U OF U	* 93.867	VARIOUS	9,117,889	873,760
(R&D) Medical Library Assistance	U OF U	* 93.879	VARIOUS	1,028,090	
Medical Library Assistance	U OF U	93.879	VARIOUS	933,234	
Physician Assistant Training	U OF U	93.884	VARIOUS	67,543	
Health Care & Other Facilities	Health	93.887	1C76HF19772-01-00	34,217	
Gibson Science Center Grant	SUU	93.887	VARIOUS	66,235	
Health Care Facilities	UVU	93.887	C76HF20977-01-01	325,100	
Rural Health Outreach Special Initiative	Health	93.888	1D1ARH16072-01-00	6,377	
Rural Health Outreach Special Initiative	Health	93.888	1D1ARH20095-01-00	290,871	282,870
CMP Personalized Healthcare	U OF U	93.888	1D1BRH20425-01-00	800,149	159,333
Specially Selected Health Projects	Weber State	93.888	D1DHP20348-01-01	197,019	
Bioterrorism Hospital Preparedness Prgm	Health	93.889	6U3REP090268-03-02	3,184,701	2,059,780
Hispanic Teen Moms	U OF U	93.910	5YEPMP090038-03-00	322,087	
State Office Rural Health	Health	93.913	5H95RH00129-21-00	247,813	
Ryan White Part B Supplemental	Health	93.917	2X08HA16857-03	26,006	
Ryan White/HIV	Health	93.917	6X07HA00032-21-02	3,897,526	67,298
ADAP Shortfall Relief	Health	93.917	6X09HA20256-01-03	766,150	
Outpatient Early Intervention Svcs HIV Disease	U OF U	93.918	VARIOUS	858,300	
Ryan White Reimbursement	U OF U	93.924	1T22HA22943-01-00	3,359	
Ryan White T IV WIC Use & Affected Family	Health	93.928	1H97HA22673-01	6,230	
Youth Risk Behavior Survey - Federal	Health	93.938	5U87DP001187-04	39,331	
Aids Prevention	Health	93.940	1U62PS003662-01	1,090,991	164,495
HIV/AIDS Surveillance	Health	93.944	3U62PS001028-05W1	301,404	
Aids Surveillance	Health	93.944	5U62PS001028-05	189,499	
Pregnancy Risk Assessment	Health	93.946	1U01DP003139-01	99,948	
Community Mental Health Svcs. Block	Human Services	93.958	C-10B1UTCMS	409,417	336,803
Community Mental Health Svcs. Block	Human Services	93.958	C-11B1UTCMS	3,042,734	2,372,476
Community Mental Health Svcs. Block	Human Services	93.958	C-12B1UTCMS	217,277	127,956
Substance Abuse Prevention/Treatment	Human Services	* 93.959	C-11B1UTSAPT	10,273,664	8,892,857
Substance Abuse Prevention/Treatment	Human Services	* 93.959	C-12B1UTSAPT	6,761,615	6,163,204
(R&D) Creighton Model NFP Use	U OF U	* 93.974	5FPRPA006035-03-00	32,498	
Sexually Transmitted Diseases	Health	93.977	5H25PS001347-04	500,995	40,061
(R&D) International Research	U OF U	* 93.989	VARIOUS	914,670	235,265
Preventive Health Services Block	Health	93.991	2B01DP009054-12	609,230	480,865
Maternal and Child Health Services Block Grant	Health	93.994	6B04MC21424-01-05	5,668,230	1,728,735
Adult Blood Lead	Health	N/A	211-2009-M-30941	11,596	
CLIA	Health	N/A	5-1205-UT-5002	113,526	
VSCP Health Statistics	Health	N/A	200-2002-0725601	254,897	
Utah Personal Responsibility Education Prgm	Health	N/A	1001UTPREP	580,697	143,737
(R&D) Role of Ceramide In Obesity	U OF U	* N/A	1R15HL091493-01	12,056	
ARRA-(R&D) NIH National Library of Medicine	U OF U	* N/A	VARIOUS	2,519,767	2,181,481
(R&D) Department of Health & Human Svcs.	U OF U	* N/A	VARIOUS	16,572,404	5,071,230
Department of Health and Human Services	U OF U	N/A	VARIOUS	7,138,341	1,371,935
(R&D) Admin. on Children and Families	USU	* N/A	VARIOUS	18,168	
(R&D) Centers Disease Control & Prevent.	USU	* N/A	1U01DD000698-01 (100838)	340,219	
(R&D) Institute of Allergy and Infectious Dis.	USU	* N/A	VARIOUS	58,585	
(R&D) Institute of Allergy and Infectious Dis.	USU	* N/A	G-7835-5/5U54 AI065357 (110699)	130,871	
(R&D) Institute of Allergy and Infectious Dis.	USU	* N/A	HHSN272201000391 (090584)	2,544,543	
(R&D) Institute of Allergy and Infectious Dis.	USU	* N/A	HHSN2722011000191 (100690)	340,543	

* Major Programs, see Note 2.A.

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

State of Utah
Schedule of Expenditures of Federal Awards by Federal Agency
For the Year Ended June 30, 2012

Grant Name	State Agency	Federal Catalog#	Federal Award/Contract #	Expenditures	Pass-Through
(R&D) Institute of Child Health & Human Dev.	USU	* N/A	2 R01 GM059087 (035284)	111,101	
(R&D) Institute of Child Health & Human Dev.	USU	* N/A	VARIOUS	89,569	89,569
(R&D) Institute of Dental and Craniofacial Res	USU	* N/A	VARIOUS	14,101	
(R&D) Institute of Diabetes, Digestive, & Kidney	USU	* N/A	VARIOUS	66,559	810
(R&D) Institute of Environmental Health Sci.	USU	* N/A	VARIOUS	51,972	
(R&D) Institute on Aging	USU	* N/A	8 RAG031272A (080465)	124,300	
(R&D) Institute on Deafness Comm. Disorders	USU	* N/A	VARIOUS	2,209	
(R&D) Institute on Drug Abuse	USU	* N/A	1R01DA029608 (101141)	171,142	
(R&D) National Cancer Institute	USU	* N/A	VARIOUS	72,819	
(R&D) National Institute of Health	USU	* N/A	VARIOUS	186,007	66,399
(R&D) National Institute of Health	USU	* N/A	1R01DA029100-01A1 (090919)	275,856	
(R&D) National Institute of Health	USU	* N/A	1R01HD055502-01A2 (080469)	173,679	
(R&D) National Institute of Health	USU	* N/A	5R01AA016786-05 (061729)	174,317	
(R&D) National Institute of Health	USU	* N/A	SUB #10004734-1,PO# 0000134501 (070688)	2,468,174	
(R&D) Substance Abuse and Mental Health	USU	* N/A	VARIOUS	12,981	12,981
ARRA-(R&D) Ins Diabetes, Digestive, & Kidney	USU	* N/A	2R01DK059611-05A2 (090326ARR)	110,651	
ARRA-(R&D) Institute on Aging	USU	* N/A	VARIOUS	36,039	14,967
ARRA-(R&D) Institute on Aging	USU	* N/A	1R15AG037392-01 (100268ARR)	121,263	
ARRA-(R&D) Inst on Deafness & Comm. Dis	USU	* N/A	1RC1DC010615-01 (090777ARR)	214,682	
ARRA-(R&D) Institute on Drug Abuse	USU	* N/A	VARIOUS	71,216	
ARRA-(R&D) National Institute of Health	USU	* N/A	VARIOUS	294,551	219,178
ARRA-(R&D) National Institute of Health	USU	* N/A	2R01AG021136 (090011ARR)	301,979	
ARRA-Dept of Health and Human Services	USU	N/A	VARIOUS	12,409	
Admin. on Developmental Disabilities	USU	N/A	VARIOUS	212	
Admin. on Developmental Disabilities	USU	N/A	90DD0610 (075071)	543,009	
Admin. on Developmental Disabilities	USU	N/A	90DN025501 (091001)	207,615	
Administration for Children and Families	USU	N/A	VARIOUS	343,541	265,188
Administration for Children and Families	USU	N/A	90FM0001;90FM900101 (120112)	360,741	
Administration for Children and Families	USU	N/A	90YD0227/01 (080113)	129,760	
Administration for Children and Families	USU	N/A	AGREEMENT #120051 (110903)	253,299	
Administrative Operations	USU	N/A	VARIOUS	3,920	
Department of Health and Human Sevices	USU	N/A	1 IDSEP100006-01-00 (110133)	351,800	
Department of Health and Human Sevices	USU	N/A	110002 (101208)	601,089	
Department of Health and Human Sevices	USU	N/A	112584 (111247)	1,620,666	
Department of Health and Human Sevices	USU	N/A	120199 (120190)	293,003	
Department of Health and Human Sevices	USU	N/A	AGREEMENT #200020 (111246)	416,277	
Health Resources and Services Admin.	USU	N/A	110723 (110015)	124,922	
Health Resources and Services Admin.	USU	N/A	2010039-02 (021275)	526,401	
Indian Health Services	USU	N/A	VARIOUS	739,850	739,850
Indian Health Services	USU	N/A	HHSP233201000011C (100249)	138,741	
Maternal and Child Health Bureau	USU	N/A	VARIOUS	125,000	125,000
Maternal and Child Health Bureau	USU	N/A	T8MC09652 (080561)	131,066	
Maternal and Child Health Bureau	USU	N/A	U52MC04391 (051322)	1,677,695	
Pass-Through From Non-State Entities:					
Etanercept In Kawasaki Disease — Seattle Children's Hospital	U OF U	93.103	10259SUB	(5,811)	
(R&D) Family Genetics Education — March of Dimes Birth Defects Found	U OF U	* 93.110	6U33MC00157	74,109	
(R&D) MC1R and Human Melanocytes — University of Cincinnati	U OF U	* 93.113	C0EUS006413	85,455	
Pakistan Lead Study — University of Alabama at Birmingham	U OF U	93.113	000335078002	(479)	

* Major Programs, see Note 2.A.

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State of Utah
Schedule of Expenditures of Federal Awards by Federal Agency
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Grant Name	State Agency	Federal Catalog#	Federal Award/Contract #	Expenditures	Pass-Through
(R&D) EMS for Children —					
University of California Davis	U OF U	* 93.127	VARIOUS	101,034	
University of Michigan	U OF U	* 93.127	3001656022	7,858	
Progesterone for TBI —					
University of Michigan	U OF U	93.127	3001656022	23,077	
(R&D) Injury Prevention & Control Research —					
University of Colorado Denver	U OF U	* 93.136	VARIOUS	18,105	
University of Pennsylvania	U OF U	* 93.136	551270	50,594	
Hazardous Materials Training —					
University of Texas at Houston	U OF U	93.142	0007901A	37,854	
AIDS Education & Training Center —					
University of Colorado at Denver	U OF U	93.145	FY11163006/FY11163007	173,236	
(R&D) Human Genome Research —					
Case Western Reserve University	U OF U	* 93.172	RES506542	4,193	
Jackson Laboratory	U OF U	* 93.172	653021	99,719	
Johns Hopkins University	U OF U	* 93.172	2001504179	9,971	
University of Southern California	U OF U	* 93.172	VARIOUS	149,123	
(R&D) Deafness & Communication Dis —					
Brigham Young University	U OF U	* 93.173	090280	33,917	
University of Maryland	U OF U	* 93.173	SR00001588DC10915	143,147	
University of Mississippi Medi	U OF U	* 93.173	68100530413	8,834	
University of Wisconsin-Madison	U OF U	* 93.173	VARIOUS	11,192	
CREST-E —					
Massachusetts General Hospital	U OF U	93.213	VARIOUS	25,043	
(R&D) Healthcare Costs, Quality & Outcomes —					
Childrens Hospital Philadelphia	U OF U	* 93.226	VARIOUS	637,407	
University California Davis	U OF U	* 93.226	VARIOUS	89,416	
(R&D) Natl Ctr on Sleep Disorders Research —					
Northwestern University	U OF U	* 93.233	60029273UT	41,383	
U of California San Francisco	U OF U	* 93.233	5291SC	122,640	
(R&D) Precarious Plans —					
Stanford University	U OF U	* 93.239	2945143104354C	10,901	
(R&D) Mental Health Research Grants —					
Boston University	U OF U	* 93.242	VARIOUS	33,112	
Miriam Hospital	U OF U	* 93.242	7109287	137	
Univ of North Carolina Chapel Hill	U OF U	* 93.242	VARIOUS	179,571	
(R&D) Mountain West ATTC —					
University of Nevada Reno	U OF U	* 93.243	UNR1170	6,094	
Substance Abuse & Mental Hlth Projects —					
Salt Lake County UT	U OF U	93.243	AL08515C	49,548	
The Children's Center	U OF U	93.243	PID10017058	49,071	19,122
The Road Home	U OF U	93.243	T123471	21,655	
University of Nevada Reno	U OF U	93.243	UNR1240	386	
(R&D) PH Training Centers Grant —					
University of California Los Angeles	U OF U	* 93.249	1920GNA287	104,382	
(R&D) Occupational Safety and Health —					
University of Alaska Fairbanks	U OF U	* 93.262	UAF100038P0FP00692	8,033	
Univ of California San Francisco	U OF U	* 93.262	VARIOUS	31,097	
(R&D) Drug Abuse and Addiction —					
Barrow Neurological Institute	U OF U	* 93.279	1031216	85,278	
Univ of North Carolina at Chapel Hill	U OF U	* 93.279	551257	121,808	
Cocaine Addiction Treatment —					
Baylor College of Medicine	U OF U	93.279	101248984	(23,748)	

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State of Utah
Schedule of Expenditures of Federal Awards by Federal Agency
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Grant Name	State Agency	Federal Catalog#	Federal Award/Contract #	Expenditures	Pass-Through
Birth Defects —					
Association of American Medical	U OF U	* 93.283	VARIOUS	33,546	31,192
CDC Investigations & Technical Assistance —					
Weber-Morgan Health Department	Weber State	* 93.283	VARIOUS	932	
(R&D) Tech Innovations to Improve Human —					
Brigham & Womens Hospital	U OF U	* 93.286	VARIOUS	526,488	
Cleveland Clinic Foundation	U OF U	* 93.286	4639216	45,086	
(R&D) Nursing Research —					
Qcmetrix Inc	U OF U	* 93.361	VARIOUS	204,323	
(R&D) National Ctr for Research Resources —					
Cornell University	U OF U	* 93.389	0804048611111925	84,785	
University of Washington	U OF U	* 93.389	728865	6,942	
(R&D) Cancer Cause & Prevention Res —					
Columbia University	U OF U	* 93.393	VARIOUS	136,264	
Fox Chase Cancer Center	U OF U	* 93.393	VARIOUS	278,664	
Fred Hutchinson Cancer Research	U OF U	* 93.393	VARIOUS	92,166	
Harvard School of Public Health	U OF U	* 93.393	23570114080	110,763	
Kaiser Permanente	U OF U	* 93.393	115938301	326,003	
Mayo Clinic Rochester	U OF U	* 93.393	VARIOUS	78,911	15,495
Texas Tech University	U OF U	* 93.393	501CA120938-02	12,965	
University of Illinois at Chicago	U OF U	* 93.393	2009026710200	329,214	
(R&D) Breast Cancer Classification —					
Brigham & Womens Hospital	U OF U	* 93.394	PS105582	10,307	
University of Massachusetts	U OF U	* 93.394	6121965RFS900263	45,327	
Vestan Inc	U OF U	* 93.394	10022455	163,975	
Cancer Treatment Research —					
National Childhood Cancer Foundation	U OF U	93.395	021074	6,540	
(R&D) Cancer Treatment Research —					
Childrens Oncology Group	U OF U	* 93.395	021010	11,488	
MD Anderson Cancer Center	U OF U	* 93.395	2986798015413	86,226	
Mount Sinai School of Medicine	U OF U	* 93.395	VARIOUS	277,460	
National Childhood Cancer Foundation	U OF U	* 93.395	VARIOUS	30,000	
(R&D) Cancer Centers Support Grants —					
Mayo Clinic Rochester	U OF U	* 93.397	2P50CA11620106A1	4,361	
MD Anderson Cancer Center	U OF U	* 93.397	1201156798115636	91,504	
University of Texas at Houston	U OF U	* 93.397	3325698115636	204,200	
Cancer Control —					
Natl Surgcl Adjuvant Breast	U OF U	93.399	VARIOUS	33,451	
(R&D) Prostate Cancer Susceptibility —					
Johns Hopkins Hospital	U OF U	* 93.399	2000368388	115,677	
ARRA-(R&D) KT TBI —					
Columbia University	U OF U	* 93.418	9ACCT539621	26,056	
(R&D) KT TBI —					
Columbia University	U OF U	* 93.418	9ACCT539621	100,195	
(R&D) Search and Identification —					
Florida State University	U OF U	* 93.564	R01480	12,256	
(R&D) Trans-NIH Recovery Act Research —					
Childrens Hospital Pittsburgh	U OF U	* 93.701	0008749AMEND2	5,334	
ARRA-Trans-NIH Recovery Act R S —					
John Wayne - MSLT-II —					
John Wayne Cncr Inst@St Johns Health Ctr	U OF U	93.701	VARIOUS	36,358	
John Wayne Cncr Inst@St Johns Health Ctr	U OF U	93.701	CA29605	32,726	
Stanford University	U OF U	93.701	24522260-21272-J	79,251	

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State of Utah
Schedule of Expenditures of Federal Awards by Federal Agency
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Grant Name	State Agency	Federal Catalog#	Federal Award/Contract #	Expenditures	Pass-Through
University of Pittsburgh	U OF U	93.701	9004641116858-1	33,019	
ARRA-(R&D) Trans-NIH Recovery Act R S —					
Albert Einstein Medical Center	U OF U	* 93.701	R01CA140467-02	12,342	
Brigham & Womens Hospital	U OF U	* 93.701	104963	431	
Childrens Hospital Pittsburgh	U OF U	* 93.701	0008749	41,381	
Cincinnati Childrens Hospital	U OF U	* 93.701	105792	75,566	
Cornell University	U OF U	* 93.701	110405443	102,803	
Duke Clinical Research Institute	U OF U	* 93.701	165191 SITE 558	15,431	
Duke University	U OF U	* 93.701	165191UNIV0FUTAH	23,221	
Fred Hutchinson Cancer Research	U OF U	* 93.701	0000691045	32,600	
Johns Hopkins University	U OF U	* 93.701	2001152586	84,199	
Mayo Clinic Rochester	U OF U	* 93.701	3U01CA118444-04S1	(785)	
National Childhood Cancer Foundation	U OF U	* 93.701	5927-1011	22,306	
Northern California Inst Research	U OF U	* 93.701	VARIOUS	62,356	
Oregon Health & Science University	U OF U	* 93.701	9001291002UTAH	74,393	
San Francisco State University	U OF U	* 93.701	S10-0006	(22)	
University of California San Diego	U OF U	* 93.701	10313245 - SUB	30,359	
University of Chicago	U OF U	* 93.701	40596	22,608	
University of Florida	U OF U	* 93.701	UF10181	42,153	
University of Massachusetts	U OF U	* 93.701	6124553RFS2011074	5,942	
University of Pennsylvania	U OF U	* 93.701	553406B	25,135	
University of Rochester	U OF U	* 93.701	VARIOUS	29,848	
ARRA-(R&D) Comparative Effectiveness Resh —					
University of Colorado at Denver	U OF U	* 93.715	6974SC	72,309	
University of Colorado at Denver	U OF U	* 93.715	FY11560007	152,435	
University of Colorado at Denver	U OF U	* 93.715	VUMC38277	95,169	
(R&D) SAFTINET —					
University of Colorado at Denver	U OF U	* 93.715	FY115600072523025	121,447	
ARRA-Innovative Diffusion of CER —					
University of Arizona	U OF U	93.715	Y561924	3,531	
ARRA-Health Info Tech Professionals HC —					
Bellevue Community College	SLCC	93.721	900CC0077/01	200,171	
ARRA-(R&D) Resident Handoff Practices —					
Childrens Hospital Boston	U OF U	* 93.726	77543	93,489	
ARRA-(R&D) Beacon Community Grant —					
Healthinsight	U OF U	* 93.727	F0UU1	438,532	
ARRA-(R&D) SHARP —					
University of California San Diego	U OF U	* 93.728	30766948SUB	85,465	
(R&D) Cardiovascular Diseases Research —					
Brigham & Womens Hospital	U OF U	* 93.837	VARIOUS	239,158	
Cedars Sinai Medical Center	U OF U	* 93.837	P00000813774	88,202	
Duke Clinical Research Institute	U OF U	* 93.837	VARIOUS	106,504	93,260
Georgia Health Sciences Univer	U OF U	* 93.837	240393	400,764	
Medical College of Wisconsin	U OF U	* 93.837	1U01HL10743701	15,215	
New England Research Institute	U OF U	* 93.837	VARIOUS	302,479	
University of California Davis	U OF U	* 93.837	SUB07001197	38,898	
Univ of California Los Angeles	U OF U	* 93.837	1553GKC907	(87,400)	
University of Iowa	U OF U	* 93.837	VARIOUS	3,980	
Cardiovascular Diseases Research —					
Angel Medical Systems	U OF U	93.837	VARIOUS	23,970	
University of Miami	U OF U	93.837	66556C	(224)	
University of Michigan	U OF U	93.837	VARIOUS	65,908	
New England Research Inc	U OF U	93.837	HL68270	6,343	

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State of Utah
Schedule of Expenditures of Federal Awards by Federal Agency
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Grant Name	State Agency	Federal Catalog#	Federal Award/Contract #	Expenditures	Pass-Through
(R&D) Lung Diseases Research —					
University of California San Diego	U OF U	* 93.838	10294118	572,191	
University of Colorado at Denver	U OF U	* 93.838	FY11102005	36,371	
University of Illinois at Chicago	U OF U	* 93.838	201202813	42,497	
Lung Diseases Research —					
Duke Clinical Research Institu	U OF U	93.838	00003745	8,578	
Duke University	U OF U	93.838	00003745	104,016	
University of California San Francisco	U OF U	93.838	6610SC	14,811	
University of California Los Angeles	U OF U	93.838	1460GNA245	64,104	
(R&D) Blood Diseases and Resources —					
Medical College of Wisconsin	U OF U	* 93.839	VARIOUS	56,132	
National Childhood Cancer Foundation	U OF U	* 93.839	020129	39,313	
University of Vermont	U OF U	* 93.839	20560	38,681	
Virginia Commonwealth University	U OF U	* 93.839	PT105889SC102422	492,823	
Blood Diseases and Resources Research —					
Duke Clinical Research Institu	U OF U	93.839	1U01HL087229	32,777	
National Marrow Donor Program	U OF U	93.839	577PRDSAFE	1,479	
Washington University in St Louis	U OF U	93.839	VARIOUS	26,136	
(R&D) Arthritis, Musculoskeletal & Skin Dis—					
Childrens Hospital Regional	U OF U	* 93.846	413820230301	(9,726)	
Emory University	U OF U	* 93.846	S741370	14,120	
Hospital for Special Surgery	U OF U	* 93.846	VARIOUS	49,852	
(R&D) Diabetes, Digestive, & Kidney Dis —					
Beth Israel Deaconess Medical	U OF U	* 93.847	VARIOUS	32,123	
Harvard University	U OF U	* 93.847	SUB2DK073843MUSEN	(106)	
Johns Hopkins University	U OF U	* 93.847	2000857375	35	
LaJolla Institute for Allergy & Immunology	U OF U	* 93.847	2257139334	107,558	
Mount Sinai School of Medicine	U OF U	* 93.847	VARIOUS	280,842	
New England Research Institute	U OF U	* 93.847	VARIOUS	40,984	
University of Colorado at Denver	U OF U	* 93.847	FY10269001	15,745	
University of Pennsylvania	U OF U	* 93.847	VARIOUS	3,732	
University of TX SW Medical Ctr	U OF U	* 93.847	GM0701230	977	
University of Virginia	U OF U	* 93.847	GC12032137564	52,525	
University of Wisconsin-Madison	U OF U	* 93.847	368K056	11,716	
Vanderbilt University	U OF U	* 93.847	VARIOUS	116,616	
Wake Forest University	U OF U	* 93.847	VARIOUS	34,296	
Washington University St Louis	U OF U	* 93.847	WU1071	(1)	
(R&D) Kidney Diseases, Urology & Hem —					
Cleveland Clinic Foundation	U OF U	* 93.849	VARIOUS	160,334	
(R&D) Extramural Neurosciences Disorders—					
Johns Hopkins University	U OF U	* 93.853	VARIOUS	211,199	
Mount Sinai School of Medicine	U OF U	* 93.853	COMBIRX69244P0SM9154389	68,744	
The Rehabilitation Institute of	U OF U	* 93.853	1R01NS05236901A2	80,992	
Research Inst at Nationwide Childrens Hosp	U OF U	* 93.853	VARIOUS	40,075	
Tourette Syndrome Association	U OF U	* 93.853	VARIOUS	(12,553)	
University of California San Francisco	U OF U	* 93.853	6958SC	84,270	
University of California San Diego	U OF U	* 93.853	P010323246	74,675	
University of Washington	U OF U	* 93.853	718823	39,571	
Yale University School of Medicine	U OF U	* 93.853	VARIOUS	34,632	11,163
Neurosciences and Neurological Disorders —					
Cincinnati Childrens Hospital	U OF U	93.853	VARIOUS	22,673	
Massachusetts General Hospital	U OF U	93.853	5U01NS049640	16,203	
Mayo Clinic Jacksonville	U OF U	93.853	SWISS	600	

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University of Virginia	U OF U	93.853	GC12107138989	16,000	
Yale University School of Medi	U OF U	93.853	VARIOUS	38,373	
(R&D) Allergy, Immunology & Transplant —					
Albert Einstein Medical Center	U OF U	* 93.855	VARIOUS	434,678	
Brigham & Womens Hospital	U OF U	* 93.855	VARIOUS	21,601	
Duke University	U OF U	* 93.855	3030454	213,462	
Idaho Technology Inc	U OF U	* 93.855	IT11640001C0NS2	8,855	
Imquest Biosciences Inc	U OF U	* 93.855	5R21AI7977202	34,837	
Keck Graduate Institute	U OF U	* 93.855	5R01AI07624702	100,853	
U of No Carolina at Chapel Hill	U OF U	* 93.855	531540	289,855	
Allergy, Immunology and Transplantation —					
Brigham & Womens Hospital	U OF U	93.855	PS105087CT0T11	39,549	
Duke University	U OF U	93.855	VARIOUS	(835)	
(R&D) Microbiology and Infectious Diseases —					
Colorado State University	U OF U	* 93.856	VARIOUS	412,035	
Imquest Biosciences Inc	U OF U	* 93.856	VARIOUS	177,368	
(R&D) Biomedical Research —					
Oregon Health & Science University	U OF U	* 93.859	GBIM00127AA	(243)	
University of California Davis	U OF U	* 93.859	06002869UT	26,366	
University of California San Diego	U OF U	* 93.859	10316875	47,255	
University of Illinois at Urbana-Champaign	U OF U	* 93.859	20100036506	239,749	
Virginia Polytechnic Institute	U OF U	* 93.859	43169819122	43,275	
Washington University in St Louis	U OF U	* 93.859	WU1272	62,400	
Biomedical Research & Research Training —					
University of Pittsburgh	U OF U	93.859	VARIOUS	4,322	
Child Health and Human Development —					
Children's National Medical Ce	U OF U	93.865	83980803	(4,483)	
University of Michigan	U OF U	93.865	2U01HD04124906	346,586	1,097
University of Rochester	U OF U	93.865	415265G	28,427	2,335
(R&D) Child Health & Human Development —					
Children's Hospital Los Angeles	U OF U	* 93.865	VARIOUS	37,830	
Children's Research Institute	U OF U	* 93.865	03781103	3,547	
Columbia University	U OF U	* 93.865	VARIOUS	80	
Research Foundation of SUNY	U OF U	* 93.865	48157	(4,947)	
RTI International	U OF U	* 93.865	5U10HD053124PRIME	35,912	12,998
U of No Carolina at Chapel Hill	U OF U	* 93.865	VARIOUS	144,192	
University of California San Francisco	U OF U	* 93.865	6785SC44493133446	135,000	
University of California Davis	U OF U	* 93.865	090014809	95,092	
University of New Mexico	U OF U	* 93.865	3R95Y02	26,665	
Wayne State University	U OF U	* 93.865	WSU11048	30,193	
Children's National Medical Ctr	U OF U	* 93.865	79280412	141,457	
(R&D) Aging Research —					
Duke Clinical Research Institute	U OF U	* 93.866	VARIOUS	265,384	
Northern California Inst for Research & Ed	U OF U	* 93.866	1574	61,151	
University of Louisville	U OF U	* 93.866	I0IC051523Z19A	(20,510)	
University of Wisconsin-Madison	U OF U	* 93.866	X279403	36,865	
Aging Research —					
University of California San Diego	U OF U	93.866	VARIOUS	73,904	
(R&D) Vision Research —					
Brigham & Womens Hospital	U OF U	* 93.867	103324	49,238	
Childrens Hospital Philadelphia	U OF U	* 93.867	3208861402	67,694	
Columbia University	U OF U	* 93.867	various	105,987	
Jaeb Center for Health Research	U OF U	* 93.867	1288910	1,769	

* Major Programs, see Note 2.A.

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

State of Utah
Schedule of Expenditures of Federal Awards by Federal Agency
For the Year Ended June 30, 2012

Grant Name	State Agency	Federal Catalog#	Federal Award/Contract #	Expenditures	Pass-Through
Johns Hopkins University	U OF U	* 93.867	2000011274	8,255	
Univ of North Carolina at Chapel Hill	U OF U	* 93.867	531154	5,955	
University of Minnesota	U OF U	* 93.867	S4856207101	186,433	70,142
ARRA-Nordic IIHTT —					
St. Luke's-Roosevelt Hospital	U OF U	93.867	NORDIC IIHTT	48,139	
(R&D) Evaluation of HIV Intervention —					
University of California San Francisco	U OF U	* 93.941	6888SC	13,615	
Prevention & Treatment of Substance Abuse—					
Salt Lake Co Substance Abuse	U OF U	* 93.959	AL08509C	4,514	
(R&D) Mollusk ICBG —					
Oregon Health & Science University	U OF U	* 93.989	GEBSN0062UTAH	144,519	
(R&D) National Institute on Health —					
Colorado State University	USU	* N/A	VARIOUS	467,134	
Johns Hopkins University	USU	* N/A	VARIOUS	37,897	
Michigan State University	USU	* N/A	VARIOUS	11,492	
Navigen Pharmaceuticals, Inc.	USU	* N/A	VARIOUS	(20,339)	
Southern Research Institute	USU	* N/A	VARIOUS	168,940	
University of California, Davis	USU	* N/A	VARIOUS	52,712	
University of California, Irvine	USU	* N/A	VARIOUS	60,030	
University of Missouri, Columbia	USU	* N/A	VARIOUS	17,293	
University of New Hampshire	USU	* N/A	VARIOUS	45,175	
University of Texas, Austin	USU	* N/A	VARIOUS	30,355	
(R&D) Administration on Aging —					
Alzheimer's Association Utah Chapter	USU	* N/A	VARIOUS	31,266	
Depart. of Health and Human Services —					
Kaiser Foundation Research Institut	USU	N/A	VARIOUS	90,586	
(R&D) Inst Deafness Comm. Disorders —					
Ohio University	USU	* N/A	VARIOUS	34,145	
(R&D) Natl Ctr Minority Hlth & Hlth Disparities —					
University of Pennsylvania	USU	* N/A	VARIOUS	89,424	
Institute of General Medical Sciences —					
Univ of California, Santa Cruz	USU	N/A	VARIOUS	44,218	
ARRA-(R&D) National Institute of Health —					
Montana State University	USU	* N/A	VARIOUS	48,985	
(R&D) Institute on Aging —					
University of Denver	USU	* N/A	VARIOUS	22,428	
ARRA-(R&D) Health and Human Services —					
General Electric Company	U OF U	* N/A	P040006524310017489	25,333	
Maximus Federal Services Inc	U OF U	* N/A	FED61S107460	314,567	
Health and Human Services —					
Aciont Inc	U OF U	N/A	10020810	(431)	
Amer Psychiatric Inst for Resh	U OF U	N/A	NONE	(1)	
American College of Radiology	U OF U	N/A	8201	170,260	
American College of Srgns Onco	U OF U	N/A	SITE449	9,050	
Booz-Allen-Hamilton Inc	U OF U	N/A	97389NB23	28,793	
Cleveland Clinic Foundation	U OF U	N/A	267038480301	19,373	
Emmes Corp	U OF U	N/A	various	544,313	
Gynecologic Oncology Group	U OF U	N/A	NONE	65,843	
Internationall Society of Travel Medicine	U OF U	N/A	PID2312124	1,887	
IQ Solutions	U OF U	N/A	NIDA INVEST FELLOWSHIP - YOON	20,887	
John Snow Inc	U OF U	N/A	NONE	9,622	
Mount Sinai School of Medicine	U OF U	N/A	various	199	
National Neurovision Research	U OF U	N/A	NNSPCTEC01090034UUTNER	101,417	

* Major Programs, see Note 2.A.

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State of Utah
Schedule of Expenditures of Federal Awards by Federal Agency
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Grant Name	State Agency	Federal Catalog#	Federal Award/Contract #	Expenditures	Pass-Through
Natl Environmental Education Found.	U OF U	N/A	NONE	6,714	
Navajo Nation Division of Health	U OF U	N/A	07542	4,102	
New England Research Inc	U OF U	N/A	HL68270	113,168	
New England Research Institute	U OF U	N/A	N01HC45207	405	
Oregon Health & Science University	U OF U	N/A	AS0N00260U0U	909	
Pgxl Laboratories	U OF U	N/A	NONE	4,700	
Saint Louis University	U OF U	N/A	208141039	4,762	
Salt Lake City Bioscience	U OF U	N/A	44R44GM08460302	(60,265)	
Southwest Oncology Group	U OF U	N/A	F018920	142,995	
University of California Los Angeles	U OF U	N/A	1551PNB138	8,487	
University of Nebraska Medical	U OF U	N/A	3420051001001CA157167	7,563	
University of Pennsylvania	U OF U	N/A	NONE	29,951	
University of Texas at Houston	U OF U	N/A	NONE	9,399	
Vestan Inc	U OF U	N/A	NONE	6,744	
University of Texas at Houston	U OF U	N/A	0007901A	120,108	
(R&D) Admin for Children and Families — Ogden-Weber Community Action Part.	USU	* N/A	VARIOUS	59,865	
Centers for Disease Control and Prevention — Marshfield Clinic	USU	N/A	VARIOUS	3,825	
(R&D) Health and Human Services — Agri Analysis Inc	U OF U	* N/A	VARIOUS	24,098	
Cedars Sinai Medical Center	U OF U	* N/A	VARIOUS	156,583	
Children's National Medical Center	U OF U	* N/A	40821103	91,699	
Christopher Reeve Paralysis Foundation	U OF U	* N/A	U10CCU2203679	1,054	
Cleveland Clinic Foundation	U OF U	* N/A	4435229	(1,028)	
Duke Clinical Research Institutu	U OF U	* N/A	1U01AG03466101	10,241	
Duke University	U OF U	* N/A	167326	5,134	
Echelon Biosciences Inc	U OF U	* N/A	R43HD066993	7,576	
Electro-Biology Inc	U OF U	* N/A	VARIOUS	119,278	
Electronic Bioscience, LLC	U OF U	* N/A	2814021NH1C	18,562	
Emmes Corp	U OF U	* N/A	VARIOUS	69,365	
Epitel	U OF U	* N/A	VARIOUS	93,052	
Fox Chase Cancer Center	U OF U	* N/A	FCCC1802001P0201200107	192,401	
George Washington University	U OF U	* N/A	VARIOUS	821,563	457,741
Glycomira LLC	U OF U	* N/A	VARIOUS	36,848	
Gvd Corp	U OF U	* N/A	10020388	21,121	
Idaho Technology Inc	U OF U	* N/A	VARIOUS	512,615	14,063
Johns Hopkins University	U OF U	* N/A	JHHL6892701	1,966	
Kineta Inc	U OF U	* N/A	PHASEII10016246	61,263	
Kitware	U OF U	* N/A	K000432S01	26,378	
Louisiana St Univ Health Science	U OF U	* N/A	0990010A3MH085387	67,746	
Massachusetts General Hospital	U OF U	* N/A	N01PC5504940	14,129	
Nanoshell LLC	U OF U	* N/A	10008581	5,568	
National Childhood Cancer Foundation	U OF U	* N/A	VARIOUS	149,483	
Navigen	U OF U	* N/A	1R43AI095172-01A1	29,497	
New England Research Institute	U OF U	* N/A	SITE191	88,778	
Northern California Inst Resh	U OF U	* N/A	1459	(20,802)	
Novo Contour	U OF U	* N/A	10020321	8,651	
Omicia Inc	U OF U	* N/A	VARIOUS	48,265	
Orthocare Innovations LLC	U OF U	* N/A	VARIOUS	27,843	
Radiological Society of North	U OF U	* N/A	HHSN268200800020C	110,967	
RTI International	U OF U	* N/A	VARIOUS	1,176,073	650,754
Salk Institute for Biological	U OF U	* N/A	VARIOUS	283,389	

* Major Programs, see Note 2.A.

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State of Utah
Schedule of Expenditures of Federal Awards by Federal Agency
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Grant Name	State Agency	Federal Catalog#	Federal Award/Contract #	Expenditures	Pass-Through
Seattle Children's Research Inc	U OF U	* N/A	10201SUB	4,080	
Thera Target Inc	U OF U	* N/A	10018419	69,668	
University of California Irvine	U OF U	* N/A	20061709	13,611	
University of South Florida	U OF U	* N/A	6119114400E	165,405	
University of Tennessee	U OF U	* N/A	VARIOUS	8,756	
University of Toledo	U OF U	* N/A	N201143	149,470	
University of Wisconsin-Madison	U OF U	* N/A	272K263	51,071	
Wasatch Microfluidics Inc	U OF U	* N/A	10026151	82,509	47,000
Washington University in St Louis	U OF U	* N/A	WU11208	325,833	
Westat	U OF U	* N/A	8906S08	22,406	
Northern California Inst Resh	U OF U	* N/A	001415	66,801	
Subtotal – Department of Health and Human Services				2,018,956,499	133,896,685

HOMELAND SECURITY, DEPARTMENT OF

Non-Profit Security Program	Public Safety	97.008	10UAT5	75,000	75,000
Boating Safety	Natural Resources	97.012	3311FAS110149	1,544,699	
Community Assistance Program	Public Safety	97.023	VARIOUS	55,544	
(EFSP) Emergency Food and Shelter	DCC	97.024	851000	9,063	
Disaster Grants–Public Assistance	Public Safety	97.036	VARIOUS	7,887,363	7,682,057
Chemical Stockpile Emergency Preparedness	Public Safety	97.040	VARIOUS	6,888,645	3,775,007
National Dam Safety Program	Natural Resources	97.041	DHS-11-MT-041-000-02	93,878	
Emergency Management Performance Grants	Public Safety	97.042	VARIOUS	3,769,926	1,463,835
NFA State Fire Training Program	UVU	97.043	EMW-2011-GR-00053-S01	23,383	
Cooperating Technical Partners	Public Safety	97.045	VARIOUS	438,009	
Fire Management Assistance Grant	Public Safety	97.046	VARIOUS	1,370,625	1,370,625
Pre-Disaster Mitigation Competitive Grant	Public Safety	97.047	VARIOUS	1,171,594	937,179
Emergency Operations Center	Public Safety	97.052	VARIOUS	338,454	338,454
Homeland Security Grant Program	Public Safety	97.067	VARIOUS	9,052,334	7,945,500
(R&D) IMASS Intelligent Sensing System	U OF U	* 97.077	2009DN077ARI03802	30,731	
Buffer Zone Protection Plan	Public Safety	97.078	BFT90018, BZT80024	390,184	390,184
Earthquake Consortium	Public Safety	97.082	VARIOUS	106,736	
Driver's License Security Grant Prgm (Real ID)	Public Safety	97.089	VARIOUS	418,365	
National Incident Management System (NIMS)	Public Safety	97.107	SA0901858	9,361	9,361
(R&D) Fluorescent Sensing	U OF U	* 97.108	2009ST108LR0005	682,199	99,576
FEMA FBWMA	Natural Resources	N/A	CD98870603	170,301	
Department of Homeland Security	USU	N/A	NBCHC060088 (06S060)	253,897	
Pass-Through From Non-State Entities:					
(R&D) 50 Kbase DNA Sequencing —					
Electro-Biology Inc	U OF U	* N/A	018HS1CP02257	114,356	
Subtotal – Department of Homeland Security				34,894,647	24,086,778

HOUSING AND URBAN DEVELOPMENT, DEPARTMENT OF

(SCDBG) Community Development Blk Grant	DCC	* 14.228	B-08-DC-49-0001	4,277	
(SCDBG) Community Development Blk Grant	DCC	* 14.228	B-09-DC-49-0001	629,869	442,660
(SCDBG) Community Development Blk Grant	DCC	* 14.228	B-10-DC-49-0001	1,653,390	1,653,390
(SCDBG) Community Development Blk Grant	DCC	* 14.228	B-11-DC-49-0001	2,609,931	2,609,931
(SCDBG) Neighborhood Stabilization P–NSP1	DCC	* 14.228	B-08-DN-49-0001	476,334	404,969
(SCDBG) Neighborhood Stabilization P–NSP3	DCC	* 14.228	B-11-DN-49-0001	1,277,244	1,277,244
Emergency Shelter	DCC	14.231	E-11-DC-49-0001	616,553	585,345
Emergency Shelter	DCC	14.231	S-99-DC-49-001	44,305	44,305
Homeless Assistance Competitive	DCC	14.235	UT0001B8T000802	36,268	

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State of Utah
Schedule of Expenditures of Federal Awards by Federal Agency
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Grant Name	State Agency	Federal Catalog#	Federal Award/Contract #	Expenditures	Pass-Through
Homeless Assistance Competitive	DCC	14.235	UT0001B8T001003	54,523	
Homeless Assistance Competitive	DCC	14.235	UT0011B8T030802	1,893	
Homeless Assistance Competitive	DCC	14.235	UT0011B8T031003	22,165	
Homeless Assistance Competitive	DCC	14.235	UT0020B8T041003	19,470	
Homeless Assistance Competitive	DCC	14.235	UT0021B8T040802	5,983	
Shelter Plus Care	DCC	14.238	UT0015C8T031003	28,043	28,043
Home Investment Partnership	DCC	14.239	M-11-SG-49-0100	173,800	
Home Investment Partnership	DCC	14.239	M-12-SF-49-0100	68,914	
HOPWA Block Grants	DCC	14.241	UT06H99-F999	86,921	86,921
HOPWA Block Grants	DCC	14.241	UTH00-F999	16,773	16,773
HOPWA Block Grants	DCC	14.241	UTH04-F999	410	410
HOPWA Block Grants	DCC	14.241	UTH11-F999	1,699	
ARRA-Homelessness Prev. & Rapid Re-Hous	DCC	14.257	S-09-DY-49-0001	1,862,059	1,686,049
Fair Housing Assistance Program	Labor Comm.	14.401	FF208K118003	68,515	
Fair Housing Assistance Program	Labor Comm.	14.401	FF208K108003	40,064	
Dept. of Housing and Urban Development	U OF U	N/A	VARIOUS	297,952	
Housing and Urban Development	USU	N/A	VARIOUS	48,417	
Pass-Through From Non-State Entities:					
(ECDBG) Community Development Blk Grant — Vineyard Town, Utah	UDOT	14.218	B-11-UC-49-0003	342,261	
(R&D) Depart Housing & Urban Develop — Salt Lake County UT	U OF U	* N/A	BV11255C	827,578	
SLC Council Demographics — Salt Lake City Department of Corp	U OF U	N/A	VARIOUS	(20)	
Subtotal – Department of Housing and Urban Development				11,315,591	8,836,040
<u>INTERIOR, DEPARTMENT OF THE</u>					
Fuels Intern & Color Country Fire Intern	SUU	15.151	H69443/92120	21,887	
Vernal Field Office Cooperative Agreement	DCC	15.224	L08AC13889	30,138	
GIS Cooperative Agreement	DCC	15.224	L10AC20533	40,000	
Paleo Database (UPDD)	Natural Resources	15.224	L09AC15959-3	27,654	
Wildland Urban Interface Community Assist.	Natural Resources	15.228	L08AC13293	163,937	
Frisco Mountain endemic Plant Study	SUU	15.231	L11AC20329	25,762	
UT Prairie Dog Recovery	SUU	15.231	L10AC20498	28,394	
Bat Habitat Monitoring & Population Monitoring	SUU	15.231	L11AS00146	8,627	
ARRA-(R&D) Great Basin Fire History	U OF U	* 15.231	L10AC20074	16,473	
BLM Utah Air Quality Monitoring Project	Environmental Q.	15.236	L11AC20109	195,319	
Cedar City Field Analysis (UCFA)	Natural Resources	15.236	L11AC20077	48,000	
Statewide Reclamation Agreement	Natural Resources	15.236	GBLM07AC13568	97,537	
(R&D) Environmental Quality & Protection R M	U OF U	* 15.236	VARIOUS	58,346	
(R&D) Poppy Polulations	UVU	* 15.238	L10AC20099	3,154	
NUIFC Building Project	Natural Resources	15.239	L10AC20198	2,105,958	
Ready Reserve Program	Natural Resources	15.242	L08AC13016	110,360	
UT FY11 Regulatory Grant	Natural Resources	15.250	S09AF15289	1,692,548	
2009 AML Simplified Grant	Natural Resources	15.252	S09AP15288	611,483	
2010 AML Simplified Grant	Natural Resources	15.252	S10AF20007	838,206	
2011 AML Simplified Grant	Natural Resources	15.252	S11AF20026	1,737,646	
Underground Mine Map Initiative (UOS2)	Natural Resources	15.255	S11AC20013	40,000	
Upper Colorado River Recovery	Natural Resources	15.504	09-FG-40-2848	40,577	
Stewart Lake WMA	Natural Resources	15.504	07-FC-40-2628	3,034	
Razor Back Sucker	Natural Resources	15.504	07-FG-40-2676	20,211	
Provo River Corridor	Natural Resources	15.504	07-FC-UT-1490	21,217	

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State of Utah
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Upper Colorado River Recovery	Natural Resources	15.504	09-FG-40-2845	12,093	
Upper Colorado River Recovery	Natural Resources	15.504	09-FG-40-2846	7,855	
Bluehead Sucker	Natural Resources	15.504	06-FG-40-2519	48,727	
Upper Colorado River Recovery	Natural Resources	15.504	09-FG-40-2844	13,694	
Native Cutthroat Trout Restoration/Cons.	Natural Resources	15.504	10-FC-UT-1710	3,744	
Upper Colorado River Recovery	Natural Resources	15.504	09-FG-40-2847	26,858	
South Willow Fly Catcher	Natural Resources	15.504	09-AC-30-R02	14,354	
Upper Colorado River Recovery	Natural Resources	15.504	09-FG-40-2904	25,619	
Montes Creek WMA	Natural Resources	15.504	10-FC-UT-1780	3,627	
Whiterocks Hatchery	Natural Resources	15.504	09-FC-CU-DW010	147,298	
Provo River Restoration PRRP	Natural Resources	15.504	10-FC-UT-1670	55,563	
Upper Colorado River Recovery	Natural Resources	15.504	09-FG-40-2849	206,346	
San Juan Razorback Sucker	Natural Resources	15.504	R11AP40004	56,665	
Upper Colorado River Recovery	Natural Resources	15.504	09-FG-40-2871	48,015	
June Sucker Interim Hatchery	Natural Resources	15.504	11-FC-CU-DW010	206,071	
Fountain Green Hatchery	Natural Resources	15.504	09-FC-CU-DW010	187,021	
Upper Colorado River Recovery	Natural Resources	15.504	09-FG-40-2902	2,239	
Upper Colorado River Recovery	Natural Resources	15.504	09-FG-40-2908	32,432	
Upper Colorado River Recovery	Natural Resources	15.504	09-FG-40-2850	213,199	
June Sucker Interim Hatchery	Natural Resources	15.504	10-FC-CU-DW010	125,206	
Admin and Management	Natural Resources	15.504	10-FC-UT-1660	133,727	
Upper Colorado River Recovery	Natural Resources	15.504	09-FG-40-2870	84,024	
Utah Lake Wetland Preserve/Juab Co	Natural Resources	15.504	10-FC-UT-1650	168,230	
Diamond Fork Mitiagation Project	Natural Resources	15.504	11-FC-UT-1810	15,678	
Colorado River Basin Rangeland	Agriculture	15.509	R09AP4002	16,547	13,789
Colorado River Basin Salinity	Agriculture	15.509	04FC-40-2157	2,314,835	2,133,083
Basin States-Salinity	Agriculture	15.509	R12AC40019	38,466	38,442
San Juan Non-native Lower San Juan	Natural Resources	15.529	08-FG-40-2722	113,427	
(FW) Sport Fish Restoration Program	Natural Resources	* 15.605	VARIOUS	5,566,749	
(FW) Wildlife Restoration Program	Natural Resources	* 15.611	VARIOUS	5,559,413	
Local Endangered Species Act	Natural Resources	15.615	VARIOUS	450,917	292,790
UPDRIP 2 - BLM UT Prairie Dog Recovery	SUU	15.615	60181AJ509	5,172	
(R&D) CESU TASKS	Weber State	* 15.615	60181AP622/ES10ND011	9,880	
Landowner Incentive	Natural Resources	15.633	VARIOUS	12,181	
State Wildlife Grants	Natural Resources	15.634	VARIOUS	986,225	
USFWS Cooperative Agreements	Natural Resources	15.642	VARIOUS	614,596	
(R&D) Sherburne NWR	U OF U	* 15.650	30181AJ166F10AC00336	4,154	
(R&D) Migratory Bird Monitoring, Conservation	Weber State	* 15.655	601819J301	33,645	
(R&D) Graham's Penstemon Survey 2011	U OF U	* 15.657	F11AC00384/60181BJ606	18,441	
USGS NEHRP Nephi Segment (UNPI)	Natural Resources	15.807	G12AP20076	36,275	
Earthquake Studies (UEQ7)	Natural Resources	15.807	G10AC00058-0002	16,430	
Earthquake Studies (UEQ8)	Natural Resources	15.807	G10AC00058-0003	21,086	
USGS NEHRP Probabilities (UEQP)	Natural Resources	15.807	G11AP20004-1	23,511	
Washington Fault Zone Paleoseismic (UWPI)	Natural Resources	15.807	G11AP20061	30,975	6,000
ARRA-Upgrading Seismic Monitoring	U OF U	15.807	G09AC00467	24,201	
Wasatch GPS Network	U OF U	15.807	G10AC00159	24,302	
Basin & Range Province Earthquake WG(UBRP)	Natural Resources	15.808	G11AP20187	24,998	
CO2 Sequestration Assessment (UNCS)	Natural Resources	15.808	G10AC00596	16,545	
CESU	U OF U	15.808	G06AC0004706HQAG0157	11,472	
County Cadastral	Technology Svcs.	15.809	L08AC146880003-000	290,000	290,000
USGS ASAP Sys (FGDC CAP Business Plan)	Technology Svcs.	15.809	G11AC20049-0001-1600	40,000	
Statemap 2011 (UST1)	Natural Resources	15.810	G10AC00386	72,883	
Statemap 2012 (UST2)	Natural Resources	15.810	G11AC20249	182,714	28,000

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USGS Data Preservation Year 3 (UDP3)	Natural Resources	15.814	G11AP20159	44,988	
(R&D) Liquefaction Maps for Weber CO	U OF U	* 15.817	G12AP20074	15,850	
ARRA-(R&D) Upgrading SEIS Network	U OF U	* 15.818	G10AC00041	31,601	
(R&D) Seismic and GPS Network	U OF U	* 15.818	G10AC00124	256,231	
NCRDS - 2010 (UNC0)	Natural Resources	15.819	G10AC00455	10,792	
Historic Preservation	DCC	15.904	49-10-21951	199,268	191,607
Historic Preservation	DCC	15.904	49-11-31951	477,968	44,694
Save Utah's Treasures	U OF U	15.904	ST0308002308	361,892	
Land and Water Administration	Natural Resources	15.916	VARIOUS	3,406	
Land and Water Conservation	Natural Resources	15.916	VARIOUS	40,778	40,778
(R&D) Outdoor Recreation Acquisition	Weber State	* 15.916	H1200-004-0002	916	
Cedar Breaks Night Sky Project	SUU	15.945	J1360100174	3,449	
Phys & Bio Evaluation of Springs	SUU	15.945	J1590085135/SUU-13	3,693	
CEBR/ZION GIS Data Collection	SUU	15.945	J1596090174	2	
Youth Partnership - IIC	SUU	15.945	J1360120015/SUU-37	109,932	
GIS Supp for Under the Rim Archaeology	SUU	15.945	J1330100049/SUU-26	15,960	
Cedar Breaks Multimedia Tour	SUU	15.945	J136006D086/SUU-04 & 05	2,766	
Bryce Canyon Soundscape	SUU	15.945	J1330060018	7,183	
Grand Canyon - Parashant Nat'l Park	SUU	15.945	J8230100233/SUU-22	43,229	
Oral History Interviews from ZNP	SUU	15.945	J1590106600/SUU-23	14,521	
Bryce Canyon Memories	SUU	15.945	J1330110014 SUU-28	11,906	
Bat Monitoring Pipe Springs NM	SUU	15.945	J15101000370/SUU-25	20,277	
IIC - YIP Career Internship Corp	SUU	15.945	P11AT00221/SUU-32	209,662	
CEBR Hazardous Tree Project	SUU	15.945	J1360110060/SUU-29	12,433	
Cedar Breaks Wayside Project	SUU	15.945	J1360110051/SUU-27	483	
Enhance Trail Experience & Access-Digital	SUU	15.945	J1360110063/SUU-30	6,005	
NPS Youth Conservation Corps	SUU	15.945	VARIOUS	12,286	
Cedar Breaks	SUU	15.945	VARIOUS	5,808	
IIC - CEBR Project CIC Trails and Fence	SUU	15.945	P11AT10390	24,111	
Post Fire Monitoring & Treatment	SUU	15.945	J1597070167-SUU-08	27,136	
Forest Service Internship Program	SUU	15.945	12-CS-11040700-011	14,234	
Taylor Grazing	Agriculture	N/A	VARIOUS	132,520	
Olsen Neihart	Environmental Q.	N/A	Monitoring Ageement	253	
National Park Paleontology (UNPP)	Natural Resources	N/A	J2360106503	16,555	
Anasai BLM Coop Agreement	Natural Resources	N/A	VARIOUS	7,000	
Coral Pink BLM coop agreement	Natural Resources	N/A	L08AC13866	17,573	
EOTC Repository and Curation	Natural Resources	N/A	VARIOUS	22,256	
Stravation BOR Project	Natural Resources	N/A	R10AC40003	188,576	
Bureau of Land Management	Natural Resources	N/A	VARIOUS	2,576,523	
Oil and Gas Leases	Tax Commission	N/A	M10AC20016	456,140	
Kanab Field Off - Hog Canyon Rte Mgmt	SUU	N/A	VARIOUS	4,508	
IIC - BLM Career Internship Corps	SUU	N/A	L10AC20317	12,772	
BLM UT Conservation Corp - Youth Program	SUU	N/A	L10AC20317	20,618	
Wetland Microbial Comm at Bryce	SUU	N/A	P11AT00185/SUU-33	6,895	
Herbarium Imaging Project	SUU	N/A	P11AT10843-SUU-35	13,320	
Bryce Canyon - Under the Rim Archaeology	SUU	N/A	J1330100050/SUU-24	22,751	
(R&D) Department of Interior	U OF U	* N/A	VARIOUS	250,589	
Department of the Interior	U OF U	N/A	VARIOUS	922,899	
ARRA-(R&D) Bureau of Land Management	USU	* N/A	VARIOUS	71,576	
(R&D) Bureau of Land Management	USU	* N/A	VARIOUS	469,321	1,454
(R&D) Bureau of Land Management	USU	* N/A	L09AC15164 (080889)	277,829	
(R&D) Bureau of Land Management	USU	* N/A	L11AC20275 (110374)	116,526	
(R&D) Bureau of Reclamation	USU	* N/A	06FC602168 (070137)	(5)	

* Major Programs, see Note 2.A.

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State of Utah
Schedule of Expenditures of Federal Awards by Federal Agency
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Grant Name	State Agency	Federal Catalog#	Federal Award/Contract #	Expenditures	Pass-Through
(R&D) Bureau of Reclamation	USU	* N/A	07-FC-40-2639 (075060)	(3)	
(R&D) Bureau of Reclamation	USU	* N/A	08-CS-40-8210 (080574)	89,275	
(R&D) Bureau of Reclamation	USU	* N/A	08-FC-40-2794 (080992)	40,461	
(R&D) Bureau of Reclamation	USU	* N/A	08FC602344 (090071)	4,861	4,137
(R&D) Bureau of Reclamation	USU	* N/A	09-FC-40-2888 (090619)	5,545	
(R&D) Bureau of Reclamation	USU	* N/A	R10AC35280001 (101042)	23,048	
(R&D) Bureau of Reclamation	USU	* N/A	R10AP40007 (100659)	13,146	
(R&D) Bureau of Reclamation	USU	* N/A	R10AP40028 (100938)	18,363	
(R&D) Bureau of Reclamation	USU	* N/A	R11AC40005 (110370)	107,069	
(R&D) Bureau of Reclamation	USU	* N/A	R11AC40021 (110915)	90,394	
(R&D) Bureau of Reclamation	USU	* N/A	R11AC80350 (110775)	14,870	
(R&D) Bureau of Reclamation	USU	* N/A	R11AC81456 (111043)	21,364	
(R&D) Bureau of Reclamation	USU	* N/A	R11AP40011 (110553)	77,467	20,047
(R&D) National Park Service	USU	* N/A	VARIOUS	830,132	
(R&D) National Park Service	USU	* N/A	H1200090004, R1580100323, J158(101130)	102,278	
(R&D) U.S. Fish and Wildlife Service	USU	* N/A	VARIOUS	183,698	12,337
(R&D) U.S. Fish and Wildlife Service	USU	* N/A	84320-5-J306; F12AC00126 (110834)	111,622	
(R&D) US Geological Survey	USU	* N/A	VARIOUS	351,311	
(R&D) US Geological Survey	USU	* N/A	06555HR056; G11AC20195 (070722)	130,382	
(R&D) US Geological Survey	USU	* N/A	G12AC20028 (111321)	134,767	
ARRA-Bureau of Land Management	USU	N/A	VARIOUS	16,541	
UT Reclamation Mitigation & Conservation Com	USU	N/A	VARIOUS	5,030	
Bureau of Land Management	USU	N/A	VARIOUS	171,437	
National Park Service	USU	N/A	VARIOUS	145,543	
U.S. Fish and Wildlife Service	USU	N/A	VARIOUS	7,268	
U.S. Fish and Wildlife Service	USU	N/A	F09AC00491; 98210-9-J114 (100147)	100,267	
(R&D) CESU TASKS	Weber State	* N/A	VARIOUS	18,688	
(R&D) Forest Service	Weber State	* N/A	10-CS-11041000-022	2,060	
Pass-Through From Non-State Entities:					
(R&D) Fish, Wildlife and Plant Conserv — The Nature Conservancy	Weber State	* 15.231	VARIOUS	4,780	
(R&D) Nellis Dunes Recreational Area — University of Nevada Las Vegas	U OF U	* 15.235	11716P00	57,160	
(R&D) Retrofit Impacts of Oxy-Coal — University of Wyoming	U OF U	* 15.250	1001030	79,952	
Pheasants Forever	Agriculture	15.637	60181BJ653	29,995	
(R&D) Migratory Bird Monitoring, Assess — Ogden City	Weber State	* 15.655	VARIOUS	923	
(R&D) UCSB Strong Motions — University of California Santa	U OF U	* 15.807	KK1151	10,000	
(R&D) Paleofaulting Investigation S Andreas Fault — Univ of So California	Natural Resources	15.808	G12AC20038	6,513	
(R&D) Cooperative Research Units Pgm — South Dakota State University	Weber State	* 15.812	3TB627	576	
(R&D) Department of Interior — (R&D) Bureau of Land Management — World Wildlife Fund	USU	* N/A	VARIOUS	22,075	
Idaho Department of Fish and Game	USU	* N/A	VARIOUS	27,750	
(R&D) Department of the Interior — Center for Plant Conservation	U OF U	* N/A	VARIOUS	27,211	
Hughes Research Laboratories	U OF U	* N/A	VARIOUS	46,193	

* Major Programs, see Note 2.A.

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State of Utah
Schedule of Expenditures of Federal Awards by Federal Agency
For the Year Ended June 30, 2012

Grant Name	State Agency	Federal Catalog#	Federal Award/Contract #	Expenditures	Pass-Through
(R&D) Bureau of Reclamation —					
Duchesne County Water Conservancy Dist	USU	* N/A	08-FC-40-2798	1,534	
North Wind, Inc.	USU	* N/A	20004S.11	23,309	
Weber Basin Water Conservancy District	USU	* N/A	2011WCFS-WBWCD	31,369	
(R&D) U.S. Fish and Wildlife Service					
Division of Parks and Outdoor Rec	USU	* N/A	VARIOUS	14,084	
Nevada Department of Wildlife	USU	* N/A	VARIOUS	48,108	
University of Nevada, Reno	USU	* N/A	VARIOUS	25,110	
Subtotal – Department of the Interior				37,254,080	3,117,158
<u>JUSTICE, DEPARTMENT OF</u>					
Law Enforcement Assistance	National Guard	16.001	DEA-P-031	3,693,222	
Law Enforcement Assistance	National Guard	16.001	DEA-P-004	873,592	
Sexual Assault Services Program	Governor's Office	16.017	2009KFAX0042	110,790	110,050
Sexual Assault Services Program	Governor's Office	16.017	2010KFAX0023	76,826	75,610
2008 Juvenile Accountability Block Grants	Governor's Office	16.523	2008JBFX0051	329,076	
2009 Juvenile Accountability Block Grants	Governor's Office	16.523	2009JBFX0048	102,809	
2010 Juvenile Accountability Block Grants	Governor's Office	16.523	2010JBFX0099	11,392	
Internet Crimes Against Children Task Force	Attorney General	16.540	2009MCCXK053	253,032	
2008 JJDP Juvenile Justice	Governor's Office	16.540	2008JFFX0031	46,098	10,430
2009 JJDP Juvenile Justice	Governor's Office	16.540	2009JFFX0030	72,092	5,275
2010 JJDP Juvenile Justice	Governor's Office	16.540	2010JFFX0027	177,707	98,172
2011 JJDP Juvenile Justice	Governor's Office	16.540	2011JFFX0021	281,885	123,424
2011 DMC Assessment Grant	Governor's Office	16.540	2011JFFX0163	35,410	
2008 Title V Grant	Governor's Office	16.548	2008JPFX0041	5,775	5,552
2009 Title V Grant	Governor's Office	16.548	2009JPFX0041	30,725	29,852
2009 JSTAT Program	Governor's Office	16.550	2009BJCXK025	44,381	
2009 National Criminal History Improvement	Governor's Office	16.550	2009RUBXK022	11,154	
2010 National Criminal History Improvement	Governor's Office	16.550	2010RUBXK022	12,954	
2011 National Criminal History Improvement	Governor's Office	16.550	2011RUBXK084	54,660	
2009 Victims Assistance	Governor's Office	16.575	2009VAGX0043	1,632,385	1,444,302
2010 Victims Assistance	Governor's Office	16.575	2010VAGX0103	2,217,281	2,157,243
2009 Victims Compensation	Governor's Office	16.576	2009VCGX0009	55,172	
2010 Victims Compensation	Governor's Office	16.576	2010VCGX0018	53,528	
2011 Victims Compensation	Governor's Office	16.576	2011VCGX0004	2,181,200	
Support for Adam Walsh Act Implementation	Corrections	16.580	2010-AW-BX-0038	65,484	
Drug Court Discretionary Grant Program	Human Services	16.585	2010-DC-BX-0122	341,129	200,326
Stop Violence Against Women	Governor's Office	16.588	2008WFAX0058	119,439	119,439
Stop Violence Against Women	Governor's Office	16.588	2009WFAX0012	131,211	31,731
Stop Violence Against Women	Governor's Office	16.588	2010WFAX0030	718,892	668,226
Stop Violence Against Women	Governor's Office	16.588	2011WFAX0054	546,285	514,486
ARRA-Stop Violence Against Women	Governor's Office	16.588	2009EFS60004	151,644	88,080
2011 Sexual Violence Response Improvement	Governor's Office	16.590	2011WEAX0051	91,522	55,831
2008 Res. Substance Abuse Treatment	Governor's Office	16.593	2008RTBX0059	5,396	
2009 Res. Substance Abuse Treatment	Governor's Office	16.593	2009RTBX0043	39,037	
2010 Res. Substance Abuse Treatment	Governor's Office	16.593	2010RTBX0060	128,836	127,310
NIC Cooperative Agreement	Corrections	16.601	10K127GKF2	19,970	
State Criminal Alien Assistance Program	Corrections	16.606	2008-AP-BX-0218	584,546	
Bullet Proof Vest Partnership	Attorney General	16.607	11K06	5,913	
Bullet Proof Vest Program	Governor's Office	16.607	VARIOUS	32,232	
Enforcing Underage Drinking Laws Program	Public Safety	16.727	VARIOUS	450,917	283,445
(JAG) 2008 Justice Assistance Grant	Governor's Office	16.738	2008DJBX0049	11,713	11,713

* Major Programs, see Note 2.A.

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State of Utah
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Grant Name	State Agency	Federal Catalog#	Federal Award/Contract #	Expenditures	Pass-Through
(JAG) 2009 Justice Assistance Grant	Governor's Office	16.738	2009DJBX0657	624,534	192,381
(JAG) 2010 Justice Assistance Grant	Governor's Office	16.738	2010DJBX0318	606,391	155,370
(JAG) 2011 Justice Assistance Grant	Governor's Office	16.738	2011DJBX2082	566,316	527,018
2009 SAVIN	Governor's Office	16.740	2009VNCX0008	129,622	
Forensic DNA Capacity Enhancement Prgm.	Public Safety	16.741	VARIOUS	285,123	
Forensic Science Improvement Grant	Public Safety	16.742	VARIOUS	176,130	17,639
Support for Adam Walsh Act Implementation	Corrections	16.750	2009-AW-BX-008	123,255	
Harold Rogers Prescription Drug Monitoring Pgrm	Commerce	16.754	2009-PM-BX-0012	222,642	
ARRA-Internet Crimes Against Children	Attorney General	16.800	2009SNB9K045	193,654	
ARRA-Victim Assistance Recovery	Governor's Office	16.801	2009SGB90146	63,428	63,428
ARRA-(JAG) Justice Assistance Grant	Governor's Office	16.803	2009SUB90045	2,819,490	1,631,818
ARRA-Reducing Mortgage Fraud	Attorney General	16.808	2009SCB90140	277,711	
John R. Justice Prosecutors and Defenders	Attorney General	16.816	2010-RJ-BX-.0003	100,000	
Intermtn West Reg. Computer Forensic Lab	Attorney General	N/A	VARIOUS	8,775	
Joint Terrorism Task Force	Attorney General	N/A	VARIOUS	5,895	
Federal Inmate Reimbursement	Corrections	N/A	130543	28,452	
Federal Inmate Reimbursement	Human Services	N/A	8102-0037	1,748	
Asset Forfeiture Pgm Equitable Sharing	Insurance	N/A	UT018015Y	84,117	
Equitable Sharing Program	Public Safety	N/A	Eq. Share. Function 000027	82,706	
SW Region Criminal Justice Computer Crime Inst	Dixie College	N/A	2010-DD-BX-0641	496,683	
(R&D) Opioid Drug Interactions	U OF U	* N/A	2011DNBXK532	112,486	
(R&D) Department of Justice	USU	* N/A	VARIOUS	62,519	19,522
ARRA-(R&D) Department of Justice	USU	* N/A	2009-SQ-B9-K005 (100289ARR)	194,416	
Department of Justice	USU	N/A	VARIOUS	44,369	
Office of Justice Programs	USU	N/A	VARIOUS	26,699	
Forensic Science	UVU	N/A	2008-DD-BX-0450	193,260	
Pass-Through From Non-State Entities:					
APS OVW Elder Abuse Grant —					
Salt Lake City Corporation	Human Services	16.528	2010-EW-AX-K007	51,902	
Sage Grouse Initiative —					
Tech/Child Abuse #1 & #2 —					
American Bar Association	Attorney General	16.580	03-32-13490-6004133	29,333	
Department of Justice —					
Brigham Young University	USU	N/A	VARIOUS	(5,804)	
CAPSA	USU	N/A	VARIOUS	2,563	
Iron County	USU	N/A	VARIOUS	75,465	
ARRA-Department of Justice —					
CAPSA	USU	N/A	VARIOUS	10,163	
Office of Justice Programs —					
National 4-H Council	USU	N/A	VARIOUS	167,826	
Chapter Grant —					
National Children's Alliance	Attorney General	N/A	43-SALT-UT CH09	232,248	
Training Grant —					
Wetern Regional Advocacy Center	Attorney General	N/A	1112010	7,500	
Subtotal – Department of Justice				23,908,929	8,767,673
LABOR, DEPARTMENT OF					
Bureau of Labor Statistics – MLS	Workforce Services	17.002	91251, 91252	49,498	
Bureau of Labor Statistics – LAUS	Workforce Services	17.002	91221, 91222	99,055	
BLS – LAUS City Claims	Workforce Services	17.002	91340	1,073	
Bureau of Labor Statistics – CES	Workforce Services	17.002	91210, 91211, 91212	73,366	
Bureau of Labor Statistics – OES	Workforce Services	17.002	91231, 91232	274,009	

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State of Utah
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Grant Name	State Agency	Federal Catalog#	Federal Award/Contract #	Expenditures	Pass-Through
ES 202	Workforce Services	17.002	91240, 91241, 91242	277,653	
ES 202 AAMC	Workforce Services	17.002	91312, 91360, 91441	1,854,952	
BLS Survey Grant	Labor Comm.	17.005	OS18483-10	33,786	
BLS Survey Grant	Labor Comm.	17.005	OS-20362-11-75-J-49	33,493	
(ES) ALCATS Project Reporting	Workforce Services	17.207	T- MI186234Z	48,980	
(ES) One Stope LMI State Admin.	Workforce Services	17.207	ES192327K0, ES20779BK0, ES22093GC1	675,505	
(ES) ES Retirement (Trust)	Workforce Services	17.207	ES207799L0	742,891	
(ES) Wagner/Peyser Employment Services	Workforce Services	17.207	ES175912X0, ES192327I0	6,554,795	
(ES) Wagner/Peyser Employment Services	Workforce Services	17.207	REED ACT	6,567,000	
Unemployment Insurance Operations	Workforce Services *	17.225	UI19619S0, UI21129EW0	28,120,135	
Unemploy Ins Re-Employment Assessment	Workforce Services *	17.225	UI196128W0, UI21229DW0	1,402,448	
Unemployment Insurance Extended Benefits	Workforce Services *	17.225	VARIOUS	2,504,850	
Unemployment Ins Mandatory Re-Employment	Workforce Services *	17.225	UI22343L00	219,785	
ARRA-UC Modernization Incentive & Admin	Workforce Services *	17.225	UI MODERN INCENTIVE	1,304,444	
Trade Readjustment Allowance Benefits	Workforce Services *	17.225	UI21129ED0, UI22343IN0	2,150,009	
ARRA-Emergency Unemp Comp (EEUC)	Workforce Services *	17.225	EUCA (EUC08)	87,119,172	
ARRA-Additional Unemp Comp (FAUC)	Workforce Services *	17.225	FAUC Additional UC (FAUC)	(228,916)	
Emergency Unemp Comp (EEUC)	Workforce Services *	17.225	EUCA (EUC08)	85,250,786	
Temporary Extended Unemployment Comp	Workforce Services *	17.225	EUCA TEUC (Contributory)	(10,524)	
Extended Benefits	Workforce Services *	17.225	EUCA (EB)	283,607	
State Funded Unemployment Expenditures UI	Workforce Services *	17.225	VARIOUS	262,316,283	
Title V Senior Community Svc Employment	Human Services	17.235	AD-21866GK	548,523	511,163
Title V Senior Community Svc Employment	Human Services	17.235	AD-200019Z	117,340	117,340
Trade TAA Program	Workforce Services	17.245	TA197358L0	2,890,319	
Alternative TAA Program	Workforce Services	17.245	UI196129E0, UI21129EE0	146,732	
(WIA) Workforce Invest. Act Adult Program	Workforce Services *	17.258	VARIOUS	4,064,703	
(WIA) Workforce Invest. Act Youth Program	Workforce Services *	17.259	AA20223AF0, AA21425EZ0	4,319,195	334,878
(WIA) Dislocated Workers	Workforce Services *	17.260	EM204228K0	198,368	
Renewable Energy Business Development	SUU	17.261	EA-21889-11-60-A-49	243,442	
Community-Based Job Training Grant	Davis ATC	17.269	CB-17304-08-60-A-49	524,719	
IT Grant	Ogden/Weber ATC	17.269	HG-18175-09-60-A-49	140,120	
Welding Grant	Ogden/Weber ATC	17.269	CB-18245-90-60-A-49	64,905	
Community Based Job Training Grants	SLCC	17.269	CB-20613-10-60-A-49	848,796	
Employment and Training Administration	UVU	17.269	CB-18211-09-60-A-49	530,246	157,202
Work Opportunity Tax Credit Program	Workforce Services	17.271	ES20779DC0, ES22093HG0	134,630	
Alien Labor Certification Non Ag	Workforce Services	17.273	ES20779EF0/GZ0, ES22093IP0	43,866	
Alien Labor Certification AG	Workforce Services	17.273	ES20779EF0/GZ0, ES22093IP0	42,761	
Youth Build Grant	Ogden/Weber ATC	17.274	YB-21310-11-60-A-49	369,576	
Youthbuild	SLCC	17.274	YB-18986-09-60-A-49	58,451	
ARRA-State Energy Sector Grant	Workforce Services	17.275	GJ199135R0	2,104,001	
ARRA-Health Ins Tax Credit Oper Grant	Workforce Services	17.276	EM211926C0	38,477	
Utah ATK NEG Grant	Workforce Services	17.277	EM20422HJ	141,364	
(WIA) WIA Dislocated Worker Formula Grants	Workforce Services *	17.278	AA20223AU0/CZ0, AA21425FQ0/FQ	6,299,330	
Trade Adjustment Assist Community College	SLCC	17.282	VARIOUS	29,777	
OSHA 23G Compliance	Labor Comm.	17.503	SP17752SP1	909,688	
OSHA 23G Compliance	Labor Comm.	17.503	SP19428SP2	932,837	
OSHA 21D Data Collection	Labor Comm.	17.504	DC18112DC1	5,326	
OSHA 21D Data Collection	Labor Comm.	17.504	DC18112DC2	5,313	
OSHA 21D Consultation	Labor Comm.	17.504	CS19399CS02	624,428	
OSHA 21D Consultation	Labor Comm.	17.504	CS19399CS01	25,764	
(ES) Disabled Veterans Outreach	Workforce Services	17.801	T-DV19652D15, T-DV19652D25	885,875	
(ES) Local Veterans Employment	Workforce Services	17.804	T-DV19652L05/L15, T-DV19652L25	84,450	
Veterans Temporary Assistance	Workforce Services	17.807	T-DV19652T25	11,184	

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Department of Labor	USU	N/A	VARIOUS	136,749	
Mine Safety and Health Administration	USU	N/A	VARIOUS	94,723	
Mine Safety and Health Administration	USU	N/A	MS-23053-12-55-R-49 (110954)	144,366	
Subtotal – Department of Labor				515,478,479	1,120,583
LIBRARY OF CONGRESS					
Pass-Through From Non-State Entities:					
Multi-State Geospatial Collaboration — NC Ctr Geographic Info and Analysis	Admin. Services	N/A	GA08C0015	25,395	
Subtotal – Library of Congress				25,395	0
OTHER GOVERNMENT AGENCIES					
Pass-Through From Non-State Entities:					
Bond — ABT Associates Inc	U OF U	N/A	GOBONUOFUTAH1659025202	138,202	
Subtotal – Other Government Agencies				138,202	0
NATIONAL AERONAUTICS AND SPACE ADMINISTRATION					
(R&D) Science	U OF U	* 43.001	VARIOUS	112,283	
NASA GISS Project	Environmental Q.	N/A	VARIOUS	53	
(R&D) GUVI Extended Mission	Dixie College	* N/A	NNX11AH76G	49,679	18,827
(R&D) Nat'l. Aeronautics & Space Admin.	U OF U	* N/A	VARIOUS	1,358,887	55,390
National Aeronautics and Space Admin.	U OF U	N/A	VARIOUS	1,037,152	556,551
(R&D) Goddard Space Flight Center	USU	* N/A	VARIOUS	55,749	
(R&D) Goddard Space Flight Center	USU	* N/A	NNX09AN55G (090297)	104,042	
(R&D) Jet Propulsion Laboratory	USU	* N/A	VARIOUS	120,707	
(R&D) Jet Propulsion Laboratory	USU	* N/A	1407652 (S00000143)	369,355	
(R&D) National Aeronautic & Space Admin	USU	* N/A	VARIOUS	128,648	
(R&D) National Aeronautic & Space Admin	USU	* N/A	NNG11CR02C (S00000761)	305,733	
(R&D) National Aeronautic & Space Admin	USU	* N/A	NNL10AA11B, NNL10AC85T (S00511001)	112,852	
(R&D) National Aeronautic & Space Admin	USU	* N/A	NNX09AH97G (09S005)	137,662	
(R&D) National Aeronautic & Space Admin	USU	* N/A	NNX09AM71G (09S016)	208,276	
(R&D) National Aeronautic & Space Admin	USU	* N/A	NNX10AH27G (S00000493)	238,494	
(R&D) National Aeronautic & Space Admin	USU	* N/A	NNX10AN87A (10S003)	119,980	
(R&D) National Aeronautic & Space Admin	USU	* N/A	NNX11AE23G (S00000534)	192,473	
(R&D) National Aeronautic & Space Admin	USU	* N/A	0000144634/10017666 (100661)	189,362	
(R&D) National Aeronautic & Space Admin	USU	* N/A	10013106 (090679)	236,509	
(R&D) Stennis Space Center	USU	* N/A	VARIOUS	147,655	
Goddard Space Flight Center	USU	N/A	VARIOUS	3,544	
Jet Propulsion Laboratory	USU	N/A	VARIOUS	84,318	
National Aeronautics and Space Administration	USU	N/A	VARIOUS	4,000	
Pass-Through From Non-State Entities:					
(R&D) Aerospace Education Services Pgm — University of Washington	Weber State	* 43.001	Subcontract #462967	85,609	
(R&D) Science — University of California Davis	U OF U	* 43.001	201014168UTAH01	71,781	
Yale University	U OF U	* 43.001	C12N11372N00192	9,010	

* Major Programs, see Note 2.A.

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

State of Utah
Schedule of Expenditures of Federal Awards by Federal Agency
For the Year Ended June 30, 2012

Grant Name	State Agency	Federal Catalog#	Federal Award/Contract #	Expenditures	Pass-Through
(R&D) Nat'l. Aeronautics & Space Admin —					
Aribex Inc	U OF U	* N/A	10022345	61,822	
Association for Institutional	U OF U	* N/A	RG1156	32,481	
NASA Jet Propulsion Laboratory	U OF U	* N/A	VARIOUS	127,277	
Space Telescope Science Instit	U OF U	* N/A	VARIOUS	90,604	
University of California Santa	U OF U	* N/A	KK9102	9,114	
Wyle Integrated Science and Engineering	U OF U	* N/A	T72162	48,380	
University of Georgia	U OF U	* N/A	RR1752254693408	17,288	
(R&D) Goddard Space Flight Center —					
Hampton University	USU	* N/A	VARIOUS	97,152	
(R&D) GUVI Extended Mission					
The Aerospace Corporation	Dixie College	* N/A	NNX11AD71G	23,323	
(R&D) Nat'l. Aeronautic & Space Admin —					
Analytical Mechanics Assoc, Inc.	USU	* N/A	VARIOUS	1,180	
Appalachian State University	USU	* N/A	VARIOUS	45,733	
Ashwin - Ushas Corporation, Inc.	USU	* N/A	VARIOUS	(4,656)	
ATK Alliant Systems	USU	* N/A	VARIOUS	35,216	
Ball Aerospace & Technologies Corp	USU	* N/A	VARIOUS	48,937	
Design Net Engineering LLC	USU	* N/A	VARIOUS	140,691	
GATS, Inc.	USU	* N/A	VARIOUS	6,299	
Northrop Grumman Systems Corp	USU	* N/A	VARIOUS	69,604	
NorthWest Research Assoc, Inc.	USU	* N/A	VARIOUS	20,000	
Science Systems & Applications Inc	USU	* N/A	VARIOUS	251,587	
SETI Institute	USU	* N/A	VARIOUS	12,211	
SGT, Inc.	USU	* N/A	VARIOUS	162,528	
Sierra Lobo Phase I SBIR	USU	* N/A	VARIOUS	7,108	
Sigma Space Corporation	USU	* N/A	VARIOUS	115,441	
Space Micro, Inc.	USU	* N/A	VARIOUS	163	
UAV Collaborative	USU	* N/A	VARIOUS	141,078	
Univ Corp for Atmospheric Research	USU	* N/A	VARIOUS	30,191	
University of Arizona	USU	* N/A	VARIOUS	84,747	
Univ of California Santa Cruz	USU	* N/A	VARIOUS	14,612	
University of Colorado	USU	* N/A	VARIOUS	8,428	
Virginia Polytech	USU	* N/A	VARIOUS	(3,100)	
Rasc-AI Robo-Ops —					
National Institute of Aerspac	U OF U	N/A	VARIOUS	9,647	
Subtotal – National Aeronautics and Space Administration				7,188,899	630,768
<u>NATIONAL ARCHIVES AND RECORDS ADMINISTRATION</u>					
National Historical Publications & Records	Admin. Services	89.003	NAR10-RB-50086-10	73,618	
National Historical Publications & Records	Admin. Services	89.003	NHPRC RC-10101	34,725	
Subtotal – National Archives and Records Administration				108,343	0
<u>NATIONAL FOUNDATION ON THE ARTS AND HUMANITIES</u>					
Shakespeare	SUU	45.024	VARIOUS	50,000	
National Endowment for The Art	U OF U	45.024	VARIOUS	96,427	
NEA–Utah Arts Program	DCC	45.025	10-6100-2056	589,063	
(R&D) Perservation and Access	Weber State	* 45.149	PG-51564-12	5,766	
Promotion of the Humanities – Public Prgms	U OF U	45.164	VARIOUS	291,007	
(R&D) Digital Humanities	Weber State	* 45.169	HD-51258-11	34,384	
Trailhead To Utah	U OF U	45.301	MA0409025109	46,180	

* Major Programs, see Note 2.A.

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

State of Utah
Schedule of Expenditures of Federal Awards by Federal Agency
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Grant Name	State Agency	Federal Catalog#	Federal Award/Contract #	Expenditures	Pass-Through
IMLS–State Library Program	DCC	45.310	LS-00-09-0045-10	1,189,354	193,707
IMLS–State Library Program	DCC	45.310	LS-00-10-0045-11	764,509	
IMLS–State Library Program	DCC	45.310	LS-00-11-0045-12	1,878	
National Leadership Grants	U OF U	45.312	VARIOUS	14,188	
(R&D) Visualizing Poetry	U OF U	* N/A	HJ5009912	16,583	
NDNP Phase 1	U OF U	N/A	PJ5000305	46,663	
Institute of Museum and Library Services	U OF U	N/A	VARIOUS	243,978	
(R&D) National Endowment for the Humanities	USU	* N/A	VARIOUS	3,163	
Institute of Museum and Library Services	USU	N/A	VARIOUS	37,105	
Pass-Through From Non-State Entities:					
Western Waters Digital Library —					
Colorado State University	U OF U	45.149	G10101	(4,567)	
(R&D) Natl Endowment for the Humanities —					
Utah Humanities Council	USU	* N/A	VARIOUS	1,792	
Subtotal – National Foundation on the Arts and Humanities				3,427,473	193,707
<u>NATIONAL SCIENCE FOUNDATION</u>					
(R&D) Engineering Grants	U OF U	* 47.041	VARIOUS	1,875,775	224,140
Engineering Grants	U OF U	47.041	VARIOUS	319	
(R&D) Mathematical and Physical Sciences	U OF U	* 47.049	VARIOUS	8,953,424	122,496
Mathematical and Physical Sciences	U OF U	47.049	VARIOUS	140,321	
(R&D) Methane Imaging	UVU	* 47.049	AST-1009776	21,625	
(R&D) Geosciences	U OF U	* 47.050	VARIOUS	1,199,002	18,124
(R&D) Geosciences	Weber State	* 47.050	EAR-1050069	47,080	
(R&D) Computer and Information —					
Science and Engineering	U OF U	* 47.070	VARIOUS	3,642,056	-
Computer & Info Science and Engineering	U OF U	47.070	VARIOUS	18,801	
(R&D) Biological Sciences	U OF U	* 47.074	VARIOUS	3,758,883	217,442
Biological Sciences	U OF U	47.074	VARIOUS	725,164	
(R&D) Social, Behavioral, and					
Economic Sciences	U OF U	* 47.075	VARIOUS	1,243,092	
Social, Behavioral, and Economic Sciences	U OF U	47.075	VARIOUS	15,811	
(R&D) Colonialism Etan Peru	UVU	* 47.075	BCS-1026169	8,254	
(R&D) Social, Behavioral, & Economic Sci.	Weber State	* 47.075	SES-0648735	162	
Education and Human Resources	SLCC	47.076	DUE-0856770/DUE-1003292	584,546	
(R&D) Education and Human Resources	U OF U	* 47.076	VARIOUS	271,148	
Education and Human Resources	U OF U	47.076	VARIOUS	1,368,459	40,517
Noyce Professional Engagement	UVU	47.076	DUE-0934942	131,185	
(R&D) Polar Programs	U OF U	* 47.078	VARIOUS	194,236	
(R&D) International Science and Engineering	U OF U	* 47.079	VARIOUS	43,710	
International Science and Engineering (OISE)	U OF U	47.079	VARIOUS	624,935	
(R&D) Office of Cyberinfrastructure	U OF U	* 47.080	VARIOUS	223,810	
Native American Regional IT Workforce Dev	UVU	47.080	OCI-1041410	482,585	131,491
ARRA-(R&D) Trans-NSF Recovery Act R S	U OF U	* 47.082	VARIOUS	3,764,621	639,375
Scholastic Reward for Talented Low Income	Dixie College	N/A	0630985	3,424	
(R&D) National Science Foundation	U OF U	* N/A	VARIOUS	101,412	
(R&D) Gromov-Witten Theory	U OF U	* N/A	DMS0901098	52,948	
(R&D) EPSCOR Planning Grant	U OF U	* N/A	0940499	136,354	100,000
National Science Foundation	U OF U	N/A	VARIOUS	21,518	
National Science Foundation – Fellow	U OF U	N/A	VARIOUS	59,349	
(R&D) Directorate for Biological Sciences	USU	* N/A	VARIOUS	58,987	
(R&D) Directorate for Biological Sciences	USU	* N/A	DEB-1019613 (100606)	101,748	

* Major Programs, see Note 2.A.

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State of Utah
Schedule of Expenditures of Federal Awards by Federal Agency
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Grant Name	State Agency	Federal Catalog#	Federal Award/Contract #	Expenditures	Pass-Through
(R&D) Directorate for Computer/Info Sci/Eng	USU	* N/A	VARIOUS	220,700	
(R&D) Directorate for Education and HR	USU	* N/A	VARIOUS	346,972	98,591
(R&D) Directorate for Education and HR	USU	* N/A	DRL-0426421/ESI-0426421 (041447)	518,755	
(R&D) Directorate for Engineering	USU	* N/A	VARIOUS	112,242	
(R&D) Directorate for Geosciences	USU	* N/A	VARIOUS	271,343	
(R&D) Directorate for Math & Physical Scien.	USU	* N/A	VARIOUS	164,119	
(R&D) Directorate for Math & Physical Scien.	USU	* N/A	CHE-1026826 (100697)	112,516	
(R&D) Directorate for Math & Physical Scien.	USU	* N/A	CHE-1057746 (110104)	115,985	
(R&D) Directorate for Social, Behavioral, Econ.	USU	* N/A	VARIOUS	50,521	11,400
(R&D) National Science Foundation	USU	* N/A	VARIOUS	1,389,994	168,190
(R&D) National Science Foundation	USU	* N/A	0953046 (100072)	126,352	
(R&D) National Science Foundation	USU	* N/A	1020086 (100616)	453,393	
(R&D) National Science Foundation	USU	* N/A	1045356 (101163)	162,915	
(R&D) National Science Foundation	USU	* N/A	AGS-1041571 (100978)	155,936	
(R&D) National Science Foundation	USU	* N/A	AGS-1061892 (100633)	117,403	
(R&D) National Science Foundation	USU	* N/A	DEB-0953694 (100066)	134,316	
(R&D) National Science Foundation	USU	* N/A	DEB-1054040 (110046)	121,503	
(R&D) National Science Foundation	USU	* N/A	MCB-0952920 (100067)	198,425	
ARRA-(R&D) Directorate for Biological Sci.	USU	* N/A	MCB-0920776 (090469ARR)	127,839	
ARRA-(R&D) Directorate for Geosciences	USU	* N/A	VARIOUS	72,862	
ARRA-(R&D) Directorate Math & Physical Sci.	USU	* N/A	CHE-0923654 (090317ARR)	172,731	
ARRA-(R&D) Directorate Social Behavioral Econ	USU	* N/A	BCS-0960077 (100135ARR)	108,810	
ARRA-(R&D) National Science Foundation	USU	* N/A	VARIOUS	125,855	13,617
ARRA-National Science Foundation	USU	N/A	838059 (10S009)	174,423	
National Science Foundation	USU	N/A	VARIOUS	17,465	
National Science Foundation	USU	N/A	DRL-1054280 (110075)	121,874	
National Science Foundation	USU	N/A	10012985 - S1/S2 (100544)	114,953	
Pass-Through From Non-State Entities:					
Engineering Grants —					
Inscent, Inc	SLCC	47.041	1058580	16,870	
(R&D) Engineering Grants —					
Arizona State University	U OF U	* 47.041	11587	29,356	
University of Michigan	U OF U	* 47.041	Z376501	20,387	
University of Southern Califor	U OF U	* 47.041	H44550	69,118	
(R&D) Mathematical & Physical Sciences —					
Colorado School of Mines	U OF U	* 47.049	400361P0120847	4,011	
University of Colorado at Boulder	U OF U	* 47.049	0000067989	60,554	
Wayne State University	U OF U	* 47.049	WSU07080	9,428	
(R&D) Geosciences —					
Colorado State University	U OF U	* 47.050	VARIOUS	82,663	
Oregon Health and Science University	U OF U	* 47.050	GSTCN001A7UTAH	(332)	
Texas Christian University	U OF U	* 47.050	P24475000	76,479	
Spatial Algorithms —					
Computing Research Association	U OF U	47.070	CIF32	2,811	
(R&D) Computer, Info Science & Engineering —					
New Mexico Consortium	U OF U	* 47.070	NMC006	114,403	
Northeastern University	U OF U	* 47.070	501847P1002650	566	
(R&D) Biological Sciences —					
University of Arizona	U OF U	* 47.074	Y550697	223,930	
University of Kansas	U OF U	* 47.074	VARIOUS	24,276	
University of Southern California	U OF U	* 47.074	137255DBI0849977	10,426	

* Major Programs, see Note 2.A.

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State of Utah
Schedule of Expenditures of Federal Awards by Federal Agency
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Grant Name	State Agency	Federal Catalog#	Federal Award/Contract #	Expenditures	Pass-Through
(R&D) Social, Behavioral, & Econ. Sciences —					
Arizona State University	U OF U	* 47.075	11545	7,129	
Vanderbilt University	U OF U	* 47.075	21204S1	16,735	
Batterer Intevention —					
NYU Langone Medical Center	U OF U	47.075	F661401	26,287	
(R&D) Education and Human Resources —					
Arizona State University	U OF U	* 47.076	KMS00192242	756	
Cornell University	U OF U	* 47.076	569069074	10,629	
Graduate Preparation Institute —					
Arizona State University	U OF U	47.076	12705	57,500	
Education and Human Resources —					
Lorain County Community College	Weber State	47.076	LCCC1-0000100293	22,130	
(R&D) Victoria Land Basin Tectonics —					
University of Nebraska-Lincoln	U OF U	* 47.078	2505500001124	9,170	
(R&D) Magnetotelluric —					
US Civilian Research & Develop	U OF U	* 47.079	RUG17026M011	6,801	
ARRA-(R&D) Trans-NSF Recovery Act R S —					
BBN Technologies Corporation	U OF U	* 47.082	VARIOUS	474,352	
Ohio State University Research	U OF U	* 47.082	60023884	18,465	
University of Michigan	U OF U	* 47.082	3001341070	38,355	
University of Texas at Austin	U OF U	* 47.082	VARIOUS	278,326	
University of California Santa	U OF U	* 47.082	KK1011	130,191	
ARRA-(R&D) National Science Foundation —					
Arizona State University	U OF U	* N/A	KMS02000150	366	
BBN Technologies Corporation	U OF U	* N/A	9500009499	175,715	54,043
Brigham Young University	U OF U	* N/A	110324	37,721	
Echelon Biosciences Inc	U OF U	* N/A	10022703	32,965	
Global Environment for Network	U OF U	* N/A	1855	4,554	
Heavystone Laboratory LLC	U OF U	* N/A	10018547	37,891	
National Science Foundation	U OF U	* N/A	ECS9979323	224	
Raytheon Company	U OF U	* N/A	1861	22,079	
Smithsonian Astrophysical Observatory	U OF U	* N/A	11SUBC400SV181012	3,326	
University Corp for Atmospheric Research	U OF U	* N/A	S1185301	(27)	
University of California Davis	U OF U	* N/A	060025831UTAHCCF0702817	6,004	
University of California Irvine	U OF U	* N/A	20102529	97,041	
Wasatch Microfluidics Inc	U OF U	* N/A	10024120	31,326	
ARRA-(R&D) National Science Foundation —					
University of Minnesota	USU	* N/A	VARIOUS	64,625	
University of Montana	USU	* N/A	VARIOUS	36,055	
National Science Foundation —					
Nise Network	U OF U	N/A	9215708465	3,096	
University of Guam	U OF U	N/A	VARIOUS	1,405	
(R&D) National Science Foundation —					
Brigham Young University	USU	* N/A	VARIOUS	33,535	
CUAHSI	USU	* N/A	VARIOUS	36,359	
Harvey Mudd College	USU	* N/A	VARIOUS	36,938	
Marine Biological Laboratory	USU	* N/A	VARIOUS	25,121	
Natl Ecological Observatory Network	USU	* N/A	VARIOUS	17,708	
University of California, Los Angeles	USU	* N/A	VARIOUS	6,638	
University of Colorado	USU	* N/A	VARIOUS	38,035	
University of New Mexico	USU	* N/A	VARIOUS	18,206	
University of Notre Dame	USU	* N/A	VARIOUS	42,466	
University of Puerto Rico	USU	* N/A	VARIOUS	27,438	

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State of Utah
Schedule of Expenditures of Federal Awards by Federal Agency
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Grant Name	State Agency	Federal Catalog#	Federal Award/Contract #	Expenditures	Pass-Through
University of Southern California	USU	* N/A	VARIOUS	35,863	
University of Texas, Austin	USU	* N/A	VARIOUS	27,081	
University of Virginia	USU	* N/A	VARIOUS	3,359	
Subtotal – National Science Foundation				38,429,831	1,839,426
<u>NUCLEAR REGULATORY COMMISSION</u>					
(R&D) Faculty Develop Nuclear Engine	U OF U	* N/A	NRC3810934	80,625	
(R&D) US Nuclear Regulatory Commission	USU	* N/A	VARIOUS	77,261	
Pass-Through From Non-State Entities:					
(R&D) US Nuclear Regulatory Commission — Calbert Cliffs Nuclear Power LLC	USU	* N/A	VARIOUS	2,418	
Subtotal – Nuclear Regulatory Commission				160,304	0
<u>SMALL BUSINESS ADMINISTRATION</u>					
Small Business Development Centers	SLCC	59.037	VARIOUS	808,669	
Small Business Development Center	Snow College	59.037	VARIOUS	69,487	
State Trade & Export Promotion Grant (STEP)	Governor's Office	59.061	SBAHQ-11-IT-0039	201,430	
Small Business Jobs Act	SLCC	N/A	1-603001-Z-0156	181,941	
Small Business Administration	USU	N/A	VARIOUS	45,000	45,000
Subtotal – Small Business Administration				1,306,527	45,000
<u>SMITHSONIAN INSTITUTION</u>					
(R&D) Veritas Observatory	U OF U	* N/A	SV171007	14,760	
(R&D) Smithsonian Institution	USU	* N/A	VARIOUS	51,201	
Subtotal – Smithsonian Institution				65,961	0
<u>SOCIAL SECURITY ADMINISTRATION</u>					
(SSI) Disability Determination	Education	* 96.001	VARIOUS	12,103,388	
Utah Work Incentive Project	Education	96.008	16-T-10095-8-05	100,000	
Social Security Reimbursement	Education	N/A	VARIOUS	1,399,976	
Subtotal – Social Security Administration				13,603,364	0
<u>STATE, DEPARTMENT OF</u>					
Bureau of Educational and Cultural Affairs	USU	N/A	VARIOUS	99,509	
Bureau of Educational and Cultural Affairs	USU	N/A	FY10-TEA-USU-01 (110923)	141,630	
Pass-Through From Non-State Entities:					
Academic Exchange Pgms Undergrad — Kirkwood Community College	SLCC	19.009	SLC94660-67025	11,146	
(R&D) Department of State — Conrad	U OF U	* N/A	VARIOUS	874,541	
Population Council	U OF U	* N/A	SH1111	13,263	
(R&D) Department of State — Virginia Tech Polytechnic Inst & State Univ	USU	* N/A	VARIOUS	25,361	
Subtotal – Department of State				1,165,450	0

* Major Programs, see Note 2.A.

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State of Utah
Schedule of Expenditures of Federal Awards by Federal Agency
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Grant Name	State Agency	Federal Catalog#	Federal Award/Contract #	Expenditures	Pass-Through
TRANSPORTATION, DEPARTMENT OF					
Airport Improvement Program	UDOT	20.106	3-49-0000-09/DOT-FA09NM-1033	33,619	
Airport Improvement Program	UDOT	20.106	3-49-0000-10/DOT-FA09NM-1129	18,741	
Airport Improvement Program	UDOT	20.106	3-49-0000-11/DOT-FA10NM-1041	66,302	
ARRA-(HPC) Highway Planning & Const.	UDOT	* 20.205	ARRA	5,071,032	
(HPC) Highway Planning & Construction	UDOT	* 20.205	Add CA FR STS w/Ind Res	267,684	266,374
(HPC) Highway Planning & Construction	UDOT	* 20.205	Bridge	14,212,290	
(HPC) Highway Planning & Construction	UDOT	* 20.205	Bridge Research & Deploy	7,693	
(HPC) Highway Planning & Construction	UDOT	* 20.205	Congestion/Air Quality	7,475,418	
(HPC) Highway Planning & Construction	UDOT	* 20.205	Demonstration Proj	5,298	
(HPC) Highway Planning & Construction	UDOT	* 20.205	Emergency Relief	8,352,487	120,500
(HPC) Highway Planning & Construction	UDOT	* 20.205	Environmental Steamlining	106	
(HPC) Highway Planning & Construction	UDOT	* 20.205	Equity Bonus Exempt Lim	7,157,798	
(HPC) Highway Planning & Construction	UDOT	* 20.205	Equity Bonus SP Limitation	1,068,068	
(HPC) Highway Planning & Construction	UDOT	* 20.205	Extension of Alloc Programs	9,426,096	
(HPC) Highway Planning & Construction	UDOT	* 20.205	Ferry Boat & Term Constr	127,279	
(HPC) Highway Planning & Construction	UDOT	* 20.205	Freight Intermodal Grant Prg	220,742	
(HPC) Highway Planning & Construction	UDOT	* 20.205	FTA Hwy Proj Tsf FHWA	549,639	549,639
(HPC) Highway Planning & Construction	UDOT	* 20.205	Grants Sup Plan Section 117	168,209	
(HPC) Highway Planning & Construction	UDOT	* 20.205	High Priority Projects	5,227	
(HPC) Highway Planning & Construction	UDOT	* 20.205	High Priority Projects 1702	17,124,997	
(HPC) Highway Planning & Construction	UDOT	* 20.205	Highway Bridge Pgrm (Plus)	2,020,038	
(HPC) Highway Planning & Construction	UDOT	* 20.205	Highway Demo Project	231,886	
(HPC) Highway Planning & Construction	UDOT	* 20.205	Highway Infrastructure	3,212,614	
(HPC) Highway Planning & Construction	UDOT	* 20.205	Highway Plan and Research	5,079,894	47,600
(HPC) Highway Planning & Construction	UDOT	* 20.205	HSIP Limiting Flexible	9,163,821	
(HPC) Highway Planning & Construction	UDOT	* 20.205	Interstate Maint Disc	1,420,389	
(HPC) Highway Planning & Construction	UDOT	* 20.205	Interstate Maintenance	140,427,633	
(HPC) Highway Planning & Construction	UDOT	* 20.205	ITS Deployment-Metropol	233,664	
(HPC) Highway Planning & Construction	UDOT	* 20.205	Metropolitan Planning	2,041,883	2,041,883
(HPC) Highway Planning & Construction	UDOT	* 20.205	Minimum Guarantee	110,964	
(HPC) Highway Planning & Construction	UDOT	* 20.205	National Highway System	89,875,020	
(HPC) Highway Planning & Construction	UDOT	* 20.205	Public Lands	606,803	49,950
(HPC) Highway Planning & Construction	UDOT	* 20.205	Rail-Hwy Crossing Haz Eli	837,466	
(HPC) Highway Planning & Construction	UDOT	* 20.205	Redistributed Certain Auth	4,069,695	
(HPC) Highway Planning & Construction	UDOT	* 20.205	Safe Routes to School	1,204,811	41,970
(HPC) Highway Planning & Construction	UDOT	* 20.205	Scenic Byways	239,882	167,178
(HPC) Highway Planning & Construction	UDOT	* 20.205	Sec 115 Unobl Bal Transf	32,666	
(HPC) Highway Planning & Construction	UDOT	* 20.205	Special Projects/Studies	79,173	
(HPC) Highway Planning & Construction	UDOT	* 20.205	St Environ Coop Program	41,707	
(HPC) Highway Planning & Construction	UDOT	* 20.205	STP Transferability	466,546	
(HPC) Highway Planning & Construction	UDOT	* 20.205	Supportive Services	108,858	
(HPC) Highway Planning & Construction	UDOT	* 20.205	Surface Trans Priorities	384,543	
(HPC) Highway Planning & Construction	UDOT	* 20.205	Surface Trans Research	2,191	
(HPC) Highway Planning & Construction	UDOT	* 20.205	Surface Transportation Prgm	97,070,564	6,916,318
(HPC) Highway Planning & Construction	UDOT	* 20.205	Surface Transportation Proj	1,663,122	1,499,744
(HPC) Highway Planning & Construction	UDOT	* 20.205	Trans Com Sys Pres Pilot	805,227	403,734
(HPC) Highway Planning & Construction	UDOT	* 20.205	Transp Assist Program	182,611	
(HPC) Highway Planning & Construction	UDOT	* 20.205	Transportation Imp Proj	7,178,889	4,049
(HPC) Highway Planning & Construction	UDOT	* 20.205	Truck Parking Facilities	56,344	
(HPC) Highway Planning & Construction	UDOT	* 20.205	Urban Access & Mobility	542	
National Motor Carrier Safety	UDOT	20.218	MN10(491)	21,393	
National Motor Carrier Safety	UDOT	20.218	MN11(491)	257,842	

* Major Programs, see Note 2.A.

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

State of Utah
Schedule of Expenditures of Federal Awards by Federal Agency
For the Year Ended June 30, 2012

Grant Name	State Agency	Federal Catalog#	Federal Award/Contract #	Expenditures	Pass-Through
National Motor Carrier Safety	UDOT	20.218	MC11(491)	731,688	
National Motor Carrier Safety	UDOT	20.218	MC12(491)	994,383	
National Motor Carrier Safety	UDOT	20.218	MH10(492)	99,385	
(HPC) Recreational Trails Program	Natural Resources	* 20.219	Recreational Trails	1,097,192	993,933
Performance and Registration Inf Sys Mgt	UDOT	20.231	PZ09(491)	17,323	
Commercial Driver's License Improvement	Public Safety	20.232	VARIOUS	427,768	
CMV Operator Safety Training	Snow College	20.235	DT-10-49-G-00000	1,800	
Commercial Vehicle Info Systems & Networks	UDOT	20.237	IT07(491)	79,748	
Commercial Vehicle Info Systems & Networks	UDOT	20.237	IT09(491)	421,800	
ARRA-Formula Grants Other Than Urbanized	UDOT	* 20.509	UT-86-X001	703,575	641,016
Formula Grants Other Than Urbanized Areas	UDOT	* 20.509	UT-18-X027	1,003,864	847,614
Formula Grants Other Than Urbanized Areas	UDOT	* 20.509	UT-18-X028	515,248	229,692
Formula Grants Other Than Urbanized Areas	UDOT	* 20.509	UT-18-X029	2,224,035	2,072,812
Formula Grants Other Than Urbanized Areas	UDOT	* 20.509	UT-18-X030	3,326,174	3,326,174
Formula Grants Other Than Urbanized Areas	UDOT	* 20.509	UT-18-X026	9,216	9,216
(TSP) Capital Asst. Elderly with Disabilities	UDOT	20.513	UT-16-X002	224,000	224,000
(TSP) Capital Asst. Elderly with Disabilities	UDOT	20.513	UT-16-X003	427,878	
(TSP) Capital Asst. Elderly with Disabilities	UDOT	20.513	UT-16-X004	141,822	52,283
Public Transportation Research	UDOT	20.514	UT-26-5001	184,702	3,315
(TSP) Job Access Reverse Commute	UDOT	20.516	UT-37-X001	571,384	571,384
(TSP) Job Access Reverse Commute	UDOT	20.516	UT-37-X002	309,955	228,125
(TSP) Job Access Reverse Commute	UDOT	20.516	UT-37-X003	405,754	392,729
(TSP) New Freedom Program	UDOT	20.521	UT-57-X001	115,468	115,409
(TSP) New Freedom Program	UDOT	20.521	UT-57-X002	318,544	290,784
(TSP) New Freedom Program	UDOT	20.521	UT-57-X003	265,870	265,844
(HS) State and Community Highway Safety	Public Safety	20.600	VARIOUS	1,628,892	694,965
(HS) State and Community Highway Safety	UDOT	20.600	NHTSA Grants Sfty Blts Trf	763,427	
(HS) Alcohol Impaired Driving Countermeasures	Public Safety	20.601	VARIOUS	1,201,696	341,459
(HS) Occupant Protection Incentive	Public Safety	20.602	VARIOUS	127,978	12,436
(HS) Safety Belt Performance Grant	Public Safety	20.609	VARIOUS	1,047,997	245,729
(HS) St Traffic Safety Info System Improve.	Public Safety	20.610	VARIOUS	418,889	144,100
(HS) Incentive Prgm to Prohibit Racial Profiling	Public Safety	20.611	VARIOUS	205,635	35,585
(HS) Incentive Program to Incr. Motorcyclist Sfty	Public Safety	20.612	VARIOUS	92,944	
(HS) Child Safety and Child Booster Seats	Public Safety	20.613	VARIOUS	156,338	76,066
NHTSA Discretionary Safety Grants	Public Safety	20.614	VARIOUS	43,712	
Gas Pipeline Safety Program	Commerce	20.700	DOT-GB-90041	194,641	
Hazardous Materials Planning & Training	Public Safety	20.703	VARIOUS	260,703	145,841
Motor Fuel Evasion	Tax Commission	N/A	F-ST99(107)	3,109	
Odometer Fraud	Tax Commission	N/A	DTNH22-05-H-01403	46,240	
RSG/DOT-VOLPE/NPS Visitor Survey	SUU	N/A	DTRT57-10-P-80069	23,059	
(R&D) Department of Transportation	U OF U	* N/A	VARIOUS	111,993	
Department of Transportation	U OF U	N/A	VARIOUS	1,652,947	73,099
(R&D) Federal Highway Administration	USU	* N/A	VARIOUS	14,460	
(R&D) Research & Special Programs Admin.	USU	* N/A	DTRT06-G-0040 (061238)	153,656	
Pass-Through From Non-State Entities:					
(R&D) Department of Transportation —					
(R&D) Federal Highway Administration —					
North Dakota State University	USU	* N/A	VARIOUS	14,828	
Department of Transportation	USU	* N/A	VARIOUS	33,451	
Oregon State University	USU	* N/A	VARIOUS	92,689	
Multimedia Data Services Corp	USU	* N/A	VARIOUS	90,138	
Rutgers The State University of NJ	USU	* N/A	VARIOUS	28,072	
Rutgers The State University of NJ	USU	* N/A	VARIOUS	684,102	

* Major Programs, see Note 2.A.

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

State of Utah
Schedule of Expenditures of Federal Awards by Federal Agency
For the Year Ended June 30, 2012

Grant Name	State Agency	Federal Catalog#	Federal Award/Contract #	Expenditures	Pass-Through
(R&D) Department of Transportation —					
ICF Incorporated	U OF U	* N/A	IIVV000157	2,924	
Kittelson & Associates Inc	U OF U	* N/A	various	92,205	
KLS Engineering	U OF U	* N/A	DFTH6110C000572	9,874	
North Dakota State University	U OF U	* N/A	various	66,521	12,987
Texas A&M University	U OF U	* N/A	S100088	13,691	
North Carolina State University	U OF U	* N/A	2009038804	7,821	
Department of Transportation —					
Univ of North Carolina at Chapel Hill	U OF U	N/A	VARIOUS	16,388	
Subtotal – Department of Transportation				<u>464,407,002</u>	<u>24,155,536</u>
TREASURY, DEPARTMENT OF THE					
Low Income Taxpayer Clinic 2012	U OF U	21.008	12LITC0149	30,455	
Low Income Taxpayer Clinic 2011	U OF U	N/A	LITC11	36,415	
Subtotal – Department of the Treasury				<u>66,870</u>	<u>0</u>
VETERANS AFFAIRS, DEPARTMENT OF					
Veterans State Nursing Home Ivins	Veteran's Affairs	64.005	FAI-49-004	2,909,429	
Veterans State Nursing Home Payson	Veteran's Affairs	64.005	FAI-49-005	2,583,050	
Veterans State Nursing Home Care	Veteran's Affairs	64.015	VARIOUS	8,515,620	
Veterans Cemetery	Veteran's Affairs	64.203	FAI-UT-10-03	247,158	
Veterans Cemetery	Veteran's Affairs	64.203	FAI-UT-07-02	3,331,801	
Veterans Administrative Office	Veteran's Affairs	N/A	VARIOUS	99,644	
State Approving Agency	Veteran's Affairs	N/A	V101 (223C) P-5059	112,676	
Veteran's Administration Allowance	Dixie College	N/A	VARIOUS	772	
Veterans Reporting	SUU	N/A	VARIOUS	3,822	
(R&D) Department of Veterans Affairs	U OF U	* N/A	VARIOUS	1,235,669	
Department of Veterans Affairs	U OF U	N/A	VARIOUS	6,020,668	
Pass-Through From Non-State Entities:					
Department of Veterans Affairs —					
Vietnam Education Foundation	U OF U	N/A	VARIOUS	21,658	
United States Olympic Committee	U OF U	N/A	VARIOUS	3,500	
Subtotal – Department of Veterans Affairs				<u>25,085,467</u>	<u>0</u>
TOTAL FEDERAL EXPENDITURES				<u>\$ 4,767,683,852</u>	<u>\$ 776,701,109</u>
Summary of Endowments, Loan Guarantees, and Loans Outstanding Reported in Notes to the Schedule of Expenditures of Federal Awards				<u>\$ 2,009,697,534</u>	
TOTAL				<u>\$ 6,777,381,386</u>	

* Major Programs, see Note 2.A.

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

SCHEDULE OF EXPENDITURES
OF FEDERAL AWARDS
By State Agency

State of Utah
Schedule of Expenditures of Federal Awards by State Agency
For the Year Ended June 30, 2012

Grant Name	Federal Granting Agency	Federal Catalog#	Federal Award/Contract #	Expenditures	Pass-Through
PRIMARY GOVERNMENT					
AGRICULTURE AND FOOD, DEPARTMENT OF					
Japanese Beetle	USDA,APHIS	10.025	11-8588-0587-CA	\$ 4,798	\$
Honey Bee Survey	USDA,APHIS	10.025	10-8588-1456-CA	15,000	
Medusa Head	USDA,APHIS	10.025	11-8588-1268-CA	5,000	
Chinese Long Horned Beetle (WoodBorer)	USDA,APHIS	10.025	11-8588-0587-CA	14,355	
Imported Fire Ant	USDA,APHIS	10.025	12-8588-0587-CA	1,840	
Imported Fire Ant	USDA,APHIS	10.025	11-8588-0587-CA	12,299	
Orchard Pest Survey	USDA,APHIS	10.025	11-8588-1454-CA	25,000	
FAD/National Emergency	USDA,APHIS	10.025	11-9749-1788-CA	18,000	
Avian Influenza Game Birds	USDA,APHIS	10.025	11-9749-1985-CA	13,299	
Avian Influenza Commercial	USDA,APHIS	10.025	11-9749-1985-CA	36,500	
Avian Influenza Commercial	USDA,APHIS	10.025	12-9749-2168-CA	1,290	
Scrapie Genotyping	USDA,APHIS	10.025	11-9749-2079-CA	1,827	
Cereal Leaf Beetle	USDA,APHIS	10.025	12-8588-0587-CA	3,602	
Cereal Leaf Beetle	USDA,APHIS	10.025	11-8588-0587-CA	14,589	
Assessing Weed Bio	USDA,APHIS	10.025	11-8588-0587-CA	10,533	
Assessing Weed Bio	USDA,APHIS	10.025	12-8588-0587-CA	2,217	
UWSA Weed Bio Control	USDA,APHIS	10.025	10-8588-0587-CA	20,000	20,000
Emerald Ash Borer	USDA,APHIS	10.025	12-8588-0587-CA	2,662	
Siberian Moth	USDA,APHIS	10.025	11-8588-0587-CA	18,351	
Gypsy Moth, APHIS	USDA,APHIS	10.025	11-8588-0587-CA	36,491	
Gypsy Moth, APHIS	USDA,APHIS	10.025	12-8588-0587-CA	3,910	
Animal Disease Traceability	USDA,APHIS	10.025	11-9749-2039-CA	46,000	
Core Infrastructure	USDA,APHIS	10.025	12-8588-0587-CA	110	
Core Infrastructure	USDA,APHIS	10.025	11-8588-0587-CA	109,353	
Grasshopper/Mormon Cricket	USDA,APHIS	10.025	04-8588-0819-GR	500,500	
UDSA School Lunch	USDA,AMS	10.162	12-25-A-3316	2,715	
USDA Egg Surveillance	USDA,AMS	10.162	12-25-A-2423	8,596	
Bovine Spongiform Encephalophy	USDA,AMS	10.162	HHSF22300640120P	20,000	
COOL Training	USDA,AMS	10.162	12-25-A-5449	29,743	
USDA Egg Product	USDA,AMS	10.162	12-37-A-507	108,257	
Records Management	USDA,AMS	10.163	12-25-A-4286	30,000	
Specialty Crop Block Grant Program - Farm Bill	USDA,AMS	10.170	12-25-B-1099	145,720	49,278
Specialty Crop Block Grant Program - Farm Bill	USDA,AMS	10.170	12-25-B-0954	47,701	32,780
Specialty Crop Block Grant Program - Farm Bill	USDA,AMS	10.170	12-25-B-1259	74,565	12,600
USDA Dairy Grading	USDA,FSA	10.435	12-25-A-3176	14,445	
Agriculture Mediation	USDA,FSA	10.435	5200-3087600-0545	12,457	
USDA Meat Cooperative	USDA,FSIS	10.477	12-37-A-446	150,426	
USDA Meat Cooperative	USDA,FSIS	10.477	12-37-A-317	1,195,825	
Gypsy Moth, Forest Service	USDA,FS	10.664	09-CA-11046000-611	17,750	
Fuel for Schools	USDA,FS	10.672	10-DG-11046000-604	74,164	
GIP Grazing Project in Rich & Cache Co	USDA,NRCS	10.902	68-8D43-10-12	60,956	
GIP Vegetable Mapping & Monitoring	USDA,NRCS	10.902	68-8D43-10-28	98,034	
Colorado Salinity Technical Assistance	USDA,NRCS	10.902	68-8D43-11-10	75,137	26,352
Colorado Salinity Technical Assistance	USDA,NRCS	10.902	68-8D\$#-12-01	135,920	115,668
Air Quality CAFO Project	USDA,NRCS	10.902	69-8D43-6-07	40,663	39,500
Colorado River Basin Rangeland	DOI,BOR	15.509	R09AP4002	16,547	13,789
Colorado River Basin Salinity	DOI,BOR	15.509	04FC-40-2157	2,314,835	2,133,083
Basin States-Salinity	DOI,BOR	15.509	R12AC40019	38,466	38,442
EPA Certification	EPA.OECA	66.700	BG998582-99	22,670	

* Major Programs, see Note 2.A.

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

State of Utah
Schedule of Expenditures of Federal Awards by State Agency
For the Year Ended June 30, 2012

Grant Name	Federal Granting Agency	Federal Catalog#	Federal Award/Contract #	Expenditures	Pass-Through
EPA Pesticide Initiative	EPA.OECA	66.700	BG998582-99	41,304	
EPA Enforcement	EPA.OECA	66.700	BG998582-99	206,929	
Taylor Grazing	DOI,BLM	N/A	VARIOUS	132,520	
Pass-Through From Non-State Entities:					
Sage Grouse Initiative —					
Pheasants Forever	DOI,FWS	15.637	60181BJ653	29,995	
Subtotal – Department of Agriculture and Food				6,063,866	2,481,492
<u>ATTORNEY GENERAL</u>					
Internet Crimes Against Children Task Force	DOJ,OJJDP	16.540	2009MCCXK053	253,032	
John R. Justice Prosecutors and Defenders	DOJ,BJA	16.816	2010-RJ-BX-.0003	100,000	
ARRA-Internet Crimes Against Children	DOJ	16.800	2009SNB9K045	193,654	
ARRA-Reducing Mortgage Fraud	DOJ	16.808	2009SCB90140	277,711	
Childrens Justice Act	DHHS,ACF	93.643	G-011001UTCJA1	32,133	
Childrens Justice Act	DHHS,ACF	93.643	G-0901UTCJA1	6,051	
Childrens Justice Act	DHHS,ACF	93.643	G-0801UTCJA1	125,531	
(MED) Medicaid Fraud Unit	DHHS,OS	* 93.775	01-1101-UT5050	370,613	
(MED) Medicaid Fraud Unit	DHHS,OS	* 93.775	01-1201-UT5050	912,817	
Intermtn West Reg. Computer Forensic Lab	DOJ,FBI	N/A	VARIOUS	8,775	
Joint Terrorism Task Force	DOJ,FBI	N/A	VARIOUS	5,895	
Bullet Proof Vest Partnership	DOJ,BJA	16.607	11K06	5,913	
Pass-Through From Non-State Entities:					
Tech/Child Abuse #1 & #2 —					
American Bar Association	DOJ,OJJDP	16.580	03-32-13490-6004133	29,333	
Chapter Grant —					
National Children's Alliance	DOJ,OJJDP	N/A	43-SALT-UT CH09	232,248	
Training Grant —					
Wetern Regional Advocacy Center	DOJ,OJJDP	N/A	1112010	7,500	
Subtotal – Attorney General				2,561,206	0
<u>ADMINISTRATIVE SERVICES, DEPARTMENT OF</u>					
National Historical Publications & Records	NARA	89.003	NAR10-RB-50086-10	73,618	
National Historical Publications & Records	NARA	89.003	NHPRC RC-10101	34,725	
Pass-Through From Non-State Entities:					
ARRA-Clean Cities Petroleum Reduction —					
Utah Clean Cities Coalition	Dept. of Energy	81.086	DE-PS26-09NT01236-04	18,492	
Multi-State Geospatial Collaboration —					
NC Ctr Geographic Info and Analysis	Lib. of Congress	N/A	GA08C0015	25,395	
Subtotal – Department of Administrative Services				152,230	0
<u>COMMERCE, DEPARTMENT OF</u>					
Harold Rogers Prescription Drug Monitoring Pgrm	DOJ,BJA	16.754	2009-PM-BX-0012	222,642	
Gas Pipeline Safety Program	DOT,PHMSA	20.700	DOT-GB-90041	194,641	
Subtotal – Department of Commerce				417,283	0

* Major Programs, see Note 2.A.

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

State of Utah
Schedule of Expenditures of Federal Awards by State Agency
For the Year Ended June 30, 2012

Grant Name	Federal Granting Agency	Federal Catalog#	Federal Award/Contract #	Expenditures	Pass-Through
COMMUNITY AND CULTURE, DEPARTMENT OF					
NRCS Cooperative Agreement	USDA,FSA	10.069	68-8D43-8-28	10,000	
(SCDBG) Community Development Blk Grant	HUD,CPD	* 14.228	B-08-DC-49-0001	4,277	
(SCDBG) Community Development Blk Grant	HUD,CPD	* 14.228	B-09-DC-49-0001	629,869	442,660
(SCDBG) Community Development Blk Grant	HUD,CPD	* 14.228	B-10-DC-49-0001	1,653,390	1,653,390
(SCDBG) Community Development Blk Grant	HUD,CPD	* 14.228	B-11-DC-49-0001	2,609,931	2,609,931
(SCDBG) Neighborhood Stabilization P-NSP1	HUD,CPD	* 14.228	B-08-DN-49-0001	476,334	404,969
(SCDBG) Neighborhood Stabilization P-NSP3	HUD,CPD	* 14.228	B-11-DN-49-0001	1,277,244	1,277,244
Emergency Shelter	HUD,CPD	14.231	E-11-DC-49-0001	616,553	585,345
Emergency Shelter	HUD,CPD	14.231	S-99-DC-49-001	44,305	44,305
Homeless Assistance Competitive	HUD,CPD	14.235	UT0001B8T000802	36,268	
Homeless Assistance Competitive	HUD,CPD	14.235	UT0001B8T001003	54,523	
Homeless Assistance Competitive	HUD,CPD	14.235	UT0011B8T030802	1,893	
Homeless Assistance Competitive	HUD,CPD	14.235	UT0011B8T031003	22,165	
Homeless Assistance Competitive	HUD,CPD	14.235	UT0020B8T041003	19,470	
Homeless Assistance Competitive	HUD,CPD	14.235	UT0021B8T040802	5,983	
Shelter Plus Care	HUD,CPD	14.238	UT0015C8T031003	28,043	28,043
Home Investment Partnership	HUD,CPD	14.239	M-11-SG-49-0100	173,800	
Home Investment Partnership	HUD,CPD	14.239	M-12-SF-49-0100	68,914	
HOPWA Block Grants	HUD,CPD	14.241	UT06H99-F999	86,921	86,921
HOPWA Block Grants	HUD,CPD	14.241	UTH00-F999	16,773	16,773
HOPWA Block Grants	HUD,CPD	14.241	UTH04-F999	410	410
HOPWA Block Grants	HUD,CPD	14.241	UTH11-F999	1,699	
ARRA-Homelessness Prev. & Rapid Re-Hous	HUD	14.257	S-09-DY-49-0001	1,862,059	1,686,049
Vernal Field Office Cooperative Agreement	DOI,BLM	15.224	L08AC13889	30,138	
GIS Cooperative Agreement	DOI,BLM	15.224	L10AC20533	40,000	
Historic Preservation	DOI,NPS	15.904	49-10-21951	199,268	191,607
Historic Preservation	DOI,NPS	15.904	49-11-31951	477,968	44,694
NEA-Utah Arts Program	NFAH,NEA	45.025	10-6100-2056	589,063	
IMLS-State Library Program	NFAH,IMLS	45.310	LS-00-09-0045-10	1,189,354	193,707
IMLS-State Library Program	NFAH,IMLS	45.310	LS-00-10-0045-11	764,509	
IMLS-State Library Program	NFAH,IMLS	45.310	LS-00-11-0045-12	1,878	
ARRA-Weatherization Low-Income Persons	Dept. of Energy	* 81.042	DE-EE0000080-001	10,760,295	10,255,474
ARRA-Weatherization Low-Income Persons	Dept. of Energy	* 81.042	DE-EE0003869	103,146	
Weatherization Assist Low-Income Persons	Dept. of Energy	* 81.042	DE-EE0000148	302,714	213,838
Low Income Heat Program LIHEAP	DHHS,ACF	* 93.568	G-10B1UTLIEA	202,220	202,220
Low Income Heat Program LIHEAP	DHHS,ACF	* 93.568	G-11B1UTLIEA	2,065,619	1,830,470
Low Income Heat Program LIHEAP	DHHS,ACF	* 93.568	G-12B1UTLIEA	14,747,462	14,520,664
LIHEAP Weatherization	DHHS,ACF	* 93.568	G-09B1UTLIEA	956,252	905,373
LIHEAP Weatherization	DHHS,ACF	* 93.568	G-10B1UTLIEA	218,083	218,083
LIHEAP Weatherization	DHHS,ACF	* 93.568	G-11B1UTLIEA	2,182,758	2,158,612
(CSBG) Community Services Block Grant	DHHS,ACF	93.569	G10B1UTCOSR	19,378	19,378
(CSBG) Community Services Block Grant	DHHS,ACF	93.569	G11B1UTCOSR	1,482,684	1,425,831
(CSBG) Community Services Block Grant	DHHS,ACF	93.569	G12B1UTCOSR	1,720,219	1,617,478
NCS Americorps Subgrantees	CNCS	94.003	10CAHUT0001	214,718	
Faith Based Initiatives	CNCS	* 94.006	06AFHUT001	13,257	
NCS Americorps Subgrantees	CNCS	* 94.006	06AFHUT001	1,065,834	1,058,649
NCS Americorps Subgrantees	CNCS	* 94.006	09ACHUT001	1,260,835	1,248,334
NCS Americorps Subgrantees	CNCS	* 94.006	10FXHUT001	104,333	104,333
NCS Americorps Subgrantees	CNCS	* 94.006	11AFHUT001	827,506	827,506
NCS Americorps Subgrantees	CNCS	94.007	07CDHUT001	33,658	12,000
NCS Americorps Subgrantees	CNCS	94.007	11CDHUT001	2,572	

* Major Programs, see Note 2.A.

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

State of Utah
Schedule of Expenditures of Federal Awards by State Agency
For the Year Ended June 30, 2012

Grant Name	Federal Granting Agency	Federal Catalog#	Federal Award/Contract #	Expenditures	Pass-Through
NCS Americorps Subgrantees	CNCS	94.009	11PTHUT001	81,863	
NCS Americorps Subgrantees	CNCS	94.021	10VGHUT001	124,949	
(EFSP) Emergency Food and Shelter	DHS	97.024	851000	9,063	
Subtotal – Department of Community and Culture				51,492,420	45,884,291
<u>CORRECTIONS, DEPARTMENT OF</u>					
NIC Cooperative Agreement	DOJ,BOP	16.601	10K127GKF2	19,970	
State Criminal Alien Assistance Program	DOJ,BJA	16.606	2008-AP-BX-0218	584,546	
Support for Adam Walsh Act Implementation	DOJ,BJA	16.580	2010-AW-BX-0038	65,484	
Support for Adam Walsh Act Implementation	DOJ,OSOSMART	16.750	2009-AW-BX-008	123,255	
Federal Inmate Reimbursement	DOJ,FBP	N/A	130543	28,452	
Subtotal – Department of Corrections				821,707	0
<u>COURTS</u>					
State Court Improvement Program	DHHS,ACF	93.586	G-0401UTSCIP	604,960	
State Access and Visitation Program	DHHS,ACF	93.597	1101UTSAVP	100,000	
Subtotal – Courts				704,960	0
<u>EDUCATION, OFFICE OF</u>					
(NUT) Nutr. Act School Breakfast Program	USDA,FNS	10.553	VARIOUS	18,055,231	17,685,438
(NUT) Natl School Lunch Pgm – Commodities	USDA,FNS	10.555	VARIOUS	15,075,556	15,075,556
(NUT) Natl School Lunch Pgm – Cash Assist	USDA,FNS	10.555	VARIOUS	89,437,077	88,832,946
(NUT) Nutr. Act Special Milk Program	USDA,FNS	10.556	VARIOUS	88,727	83,788
Child and Adult Care Food Program	USDA,FNS	* 10.558	VARIOUS	26,696,458	25,387,464
(NUT) Nutrition Act Summer Food	USDA,FNS	10.559	VARIOUS	2,112,679	2,060,542
Nutrition Act State Administration	USDA,FNS	10.560	VARIOUS	1,836,648	38,080
(EFA) Emerg Food Assistance Pgm–Admin	USDA,FNS	10.568	VARIOUS	607,753	607,753
(EFA) Emerg Food Assist Pgm-Commodities	USDA,FNS	10.569	VARIOUS	2,176,492	2,176,492
ARRA-State Child Nutrition Programs	USDA,FNS	10.579	VARIOUS	97,960	
Fresh Fruit and Vegetable Program	USDA,FNS	10.582	VARIOUS	2,264,052	2,264,052
Star Talk	DOD,NSA	12.901	VARIOUS	175,408	170,188
Adult Education–Basic Grants to States	ED,VAE	84.002	V002A09/10/110044	3,248,864	2,824,038
(TIPA) Title I Grants to Local Ed Agencies	ED,ESA	* 84.010	S010A09/10/110044	75,941,048	75,149,569
Title I Migrant Education	ED,ESA	84.011	S011A09/10/110045	2,184,114	1,925,925
Title I Neglected & Delinquent Children	ED,ESA	84.013	S013A09/10/110044	700,200	623,968
(SE) IDEA Special Education	ED,SERS	* 84.027	H027A09/10/110059	121,822,573	116,183,150
Career and Technical Education	ED,VAE	* 84.048	V048A09/10/110044	11,472,990	6,172,788
Career & Technical Education–Natl Pgrms	ED,VAE	84.051	V051C100005	202,711	126,249
(VOCR) Voc. Rehab. Basic Title 1 Section	ED,SERS	* 84.126	H126A10/11/120066	42,663,323	157,133
Migrant Education Coordination	ED,ESE	84.144	S144F06/080045	53,437	
(ILSG) Independent Living Services	ED,SERS	84.169	H169A09/10/110065	354,831	354,831
(SE) Preschool Grant	ED,SERS	* 84.173	H173A09/10/110092	3,980,905	3,923,871
(ILSB) Independent Living Older Blind Persons	ED,SERS	84.177	H177B09/10/11/100044	211,898	184,614
Byrd Honors Scholarships	ED,PE	84.185	P185A09/100046	240,000	
Safe and Drug Free	ED,ESE	84.186	Q186A09/10/110046	351,442	351,442
Title VI Supported Employment	ED,SERS	84.187	H187A09/10/11/100067	413,982	
(EHCY) Homeless Child Education	ED,ESE	84.196	S196A09/10/110046	494,667	436,066

* Major Programs, see Note 2.A.

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

State of Utah
Schedule of Expenditures of Federal Awards by State Agency
For the Year Ended June 30, 2012

Grant Name	Federal Granting Agency	Federal Catalog#	Federal Award/Contract #	Expenditures	Pass-Through
Even Start Family Literacy	ED,ESE	84.213	S213C09/10/110045	65,191	51,891
FIE Earmark Programs	ED,ERI	84.215	VARIOUS	24,087	
Vocational Education Tech Preparation	ED,VAE	84.243	V243A09/10/110044	1,963,200	1,278,500
Vocational Rehab. In-Service Training	ED,SERS	84.265	H265A05/100029	63,225	
Public Charter Schools	ED,ESE	84.282	U282A080013	2,551,464	2,304,820
After School Learning 21st Century	ED,ERI	84.287	S287C09/10/110045	6,130,051	5,892,745
U-CAP Chinese Acquisition Pipeline	ED,ELA	84.293	T293C100002	239,066	239,066
(ETSG) Technology Literacy Challenge	ED,ESE	84.318	S318X09/10/110044	1,114,250	1,072,085
State Improvement Grant IDEA	ED,SERS	84.323	H323A070016	1,076,346	1,076,346
Advanced Placement Program Test Fees	ED,ESE	84.330	S330B100045/110008	137,655	
Training Incarcerated Youth	ED,VAE	84.331	Q331A09/10/110046	56,120	
English Language Acquisition	ED,ELA	84.365	T365A09/10/110044	5,984,624	5,748,241
Math and Science Partnership	ED,ESE	84.366	S366B09/10/110045	1,221,892	796,974
Improving Teacher Quality	ED,ESE	84.367	S367A09/10/110042	16,681,128	16,302,497
Discretionary Assessment-Math, Disabilities	ED,ESE	84.368	S368A090032	447,177	
State Assessments	ED,ESE	84.369	S369A09/10/110046	4,112,980	
(SDS) Utah Students Record Exchange	ED,ESE	84.372	R372A070015	612,001	
(SIG) School Improvement Grants	ED,ESE	84.377	S377A09/10/110045	1,521,592	1,365,919
ARRA-(SDS) Utah Data Alliance	ED,IES	84.384	R384A100056	3,225,754	
ARRA-(EHCY) McKinney Vento Homeless C	ED	84.387	S387A090046	178,719	178,719
ARRA-(SIG) School Improvement Grants	ED	84.388	S388A090045	3,200,287	3,027,085
ARRA-(TIPA) Title I Grants to Local Ed Agencies	ED	* 84.389	S389A090044	7,922,027	7,904,504
ARRA-(VOCR) Vocational Rehabilitation	ED	* 84.390	H390A090066	879,844	
ARRA-(SE) Special Ed Grants to States	ED,SERS	* 84.391	H391A090059	28,972,960	28,912,815
ARRA-(SE) Special Ed - Preschool Grant	ED,SERS	* 84.392	H392A090092	1,190,491	1,190,491
ARRA-(ILSG) Independent Living	ED	84.398	H398A090065	46,976	46,976
Service Learning	CNCS	94.004	06KSPUT001	65,621	63,925
(SSI) Disability Determination	SSA	* 96.001	VARIOUS	12,103,388	
Utah Work Incentive Project	SSA	96.008	16-T-10095-8-05	100,000	
Education Statistics System	ED,NCES	N/A	VARIOUS	220,112	
Social Security Reimbursement	SSA	N/A	VARIOUS	1,399,976	
Subtotal – Office of Education				526,469,230	440,249,542

ENVIRONMENTAL QUALITY, DEPARTMENT OF

DSMOA	DOD,DOA,OTCE	12.113	W912DY-08-2-0149	356,724	
BLM Utah Air Quality Monitoring Project	DOI,BLM	15.236	L11AC20109	195,319	
Urban Air Toxics Monitoring 103	EPA,OAR	66.034	XA-98871302	32,626	
Air Monitoring Network PM 2.5	EPA,OAR	66.034	PM998789-03	358,720	
Air Monitoring Network PM 2.5	EPA,OAR	66.034	PM96813201	61,266	
National Utah Clean School Bus	EPA,OAR	66.039	DE97868101	129,098	
National Clean Diesel Funding Assistance	EPA,OAR	66.039	DE97898701	130,802	
Diesel School Bus Retrofit	EPA,OAR	66.040	DS97867201	445,079	
Infrastructure 3 percent Setaside	EPA,OCFO	66.202	XP988760-01	42,513	
Water Quality Management Planning	EPA,Water	66.454	C6008567-09	199,435	
ARRA-Water Quality Management Planning	EPA,Water	66.454	2P978800-01	1,749	
Clean Water Capitalization Grant SRF	EPA,Water	66.458	CS490001-10	378,111	
Clean Water Capitalization Grant SRF	EPA,Water	66.458	CS490001-11	1,705,402	1,678,585
Clean Water Capitalization Grant SRF	EPA,Water	66.458	CS490001-12	504,836	504,836
ARRA-Clean Water Capitalization Grant SRF	EPA,Water	66.458	2W978825-01	693,043	693,043
NPS Projects 06	EPA,Water	66.460	C9998187-06	163,805	163,805
NPS Projects 07	EPA,Water	66.460	C9998187-07	146,287	146,287

* Major Programs, see Note 2.A.

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State of Utah
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Grant Name	Federal Granting Agency	Federal Catalog#	Federal Award/Contract #	Expenditures	Pass-Through
NPS Projects 08	EPA,Water	66.460	C9998187-08	142,353	142,353
NPS Projects 09	EPA,Water	66.460	C9998187-09	128,015	97,252
NPS Projects 10	EPA,Water	66.460	C9998187-10	404,968	276,704
NPS Projects 11	EPA,Water	66.460	C9998187-11	221,243	169,223
GSL Wetlands	EPA,Water	66.461	CD96811401	44,003	
Drinking Water Capitalization Grant SRF	EPA,Water	66.468	FS998784-07	2,651	
Drinking Water Capitalization Grant SRF	EPA,Water	66.468	FS998784-08	261,622	
Drinking Water Capitalization Grant SRF	EPA,Water	66.468	FS998784-09	152,817	
Drinking Water Capitalization Grant SRF	EPA,Water	66.468	FS998784-10	2,838,243	1,598,599
Drinking Water Capitalization Grant SRF	EPA,Water	66.468	FS998784-11	1,076,871	473,973
Water Protection Coordination	EPA,Water	66.474	WP978654-01	61,366	
Performance Partnership Grant	EPA,OA	66.605	BG99847511	6,951,308	
Network Readiness	EPA,OEI	66.608	OS834034-01	12,740	
Exchange Network	EPA,OEI	66.608	OS834345-01	128,504	
Five Points NPL Site	EPA,OSWER	66.802	V97824401	169,610	
Jacob Smelters OU2	EPA,OSWER	66.802	V98804001-0	10,808	
Sharon Steel OU1 O/M	EPA,OSWER	66.802	V988224-01-1	27,079	
C-Flagstaff/Davenport – EE/CA – Admin	EPA,OSWER	66.802	V998773-01-1	35,111	
Superfund Block	EPA,OSWER	66.802	V97840601	1,012,369	
Eureka Mills NPL	EPA,OSWER	66.802	V97843801	714	
Midvale Slag Ground Water	EPA,OSWER	66.802	V97844201	70,669	
Flagstaff/Davenport Remedial Action	EPA,OSWER	66.802	V97844001	1,025,615	
Portland Cement O&M	EPA,OSWER	66.802	V96807401	13,929	
UST Program	EPA,OSWER	66.804	L97883202	486,739	
LUST Supplemental	EPA,OSWER	66.805	LS978712-01	277,497	
LUST Trust Cooperative Agreement	EPA,OSWER	66.805	LS97883301	913,708	
ARRA-LUST Trust Cooperative Agreement	EPA,OSWER	66.805	2L97880201	158,879	
Solid Waste Management Assistance Grant	EPA,OSWER	66.808	X196802701	31,500	31,500
Brownfield State Response Program	EPA,OSWER	66.817	RP98899302	411,354	
ARRA-Brownfields Assessment	EPA,OSWER	66.818	2B97882401	139,269	
VITRO	Dept. of Energy	81.104	DE-FC01-99GJ79483	373	
Green River DOE	Dept. of Energy	81.104	DE-FC01-99GJ79483	272	
Monticello DOE	Dept. of Energy	81.104	DE-FG01-07LM00113	23,835	
Olsen Neihart	DOI	N/A	Monitoring Ageement	253	
Ogden Defense Depot	DOD	N/A	9210020922	6,519	
Hill Air Force Base	DOD	N/A	CerclaSctn120	133,041	
NASA GISS Project	NASA	N/A	VARIOUS	53	
Pass-Through From Non-State Entities:					
Formerly Used Defense Sites —					
EM Assist	DOD	N/A	VARIOUS	1,142	
Waste Isolation Pilot Plant —					
Western Governors Association	Dept. of Energy	N/A	30-312-08	104,094	
Subtotal – Department of Environmental Quality				23,025,951	5,976,160
GOVERNOR'S OFFICE					
Defense Logistics Agency	DOD,DLA	12.002	SP4800-08-2-0839	300,000	
Defense Human Resources Activity	DOD,FVAP	12.217	H98210-12-0016	213,525	
Sexual Assault Services Program	DOJ,VAWO	16.017	2009KFAX0042	110,790	110,050
Sexual Assault Services Program	DOJ,VAWO	16.017	2010KFAX0023	76,826	75,610
2008 Juvenile Accountability Block Grants	DOJ,OJJDP	16.523	2008JBFX0051	329,076	
2009 Juvenile Accountability Block Grants	DOJ,OJJDP	16.523	2009JBFX0048	102,809	

* Major Programs, see Note 2.A.

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State of Utah
Schedule of Expenditures of Federal Awards by State Agency
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Grant Name	Federal Granting Agency	Federal Catalog#	Federal Award/Contract #	Expenditures	Pass-Through
2010 Juvenile Accountability Block Grants	DOJ,OJJDP	16.523	2010JBFX0099	11,392	
2008 JJDP Juvenile Justice	DOJ,OJJDP	16.540	2008JFFX0031	46,098	10,430
2009 JJDP Juvenile Justice	DOJ,OJJDP	16.540	2009JFFX0030	72,092	5,275
2010 JJDP Juvenile Justice	DOJ,OJJDP	16.540	2010JFFX0027	177,707	98,172
2011 JJDP Juvenile Justice	DOJ,OJJDP	16.540	2011JFFX0021	281,885	123,424
2011 DMC Assessment Grant	DOJ,OJJDP	16.540	2011JFFX0163	35,410	
2008 Title V Grant	DOJ,OJJDP	16.548	2008JPFX0041	5,775	5,552
2009 Title V Grant	DOJ,OJJDP	16.548	2009JPFX0041	30,725	29,852
2009 JSTAT Program	DOJ,BJS	16.550	2009BJCXK025	44,381	
2009 National Criminal History Improvement	DOJ,BJS	16.550	2009RUBXK022	11,154	
2010 National Criminal History Improvement	DOJ,BJS	16.550	2010RUBXK022	12,954	
2011 National Criminal History Improvement	DOJ,BJS	16.550	2011RUBXK084	54,660	
2009 Victims Assistance	DOJ,OVC	16.575	2009VAGX0043	1,632,385	1,444,302
2010 Victims Assistance	DOJ,OVC	16.575	2010VAGX0103	2,217,281	2,157,243
2009 Victims Compensation	DOJ,OVC	16.576	2009VCGX0009	55,172	
2010 Victims Compensation	DOJ,OVC	16.576	2010VCGX0018	53,528	
2011 Victims Compensation	DOJ,OVC	16.576	2011VCGX0004	2,181,200	
Stop Violence Against Women	DOJ,VAWO	16.588	2008WFAX0058	119,439	119,439
Stop Violence Against Women	DOJ,VAWO	16.588	2009WFAX0012	131,211	31,731
Stop Violence Against Women	DOJ,VAWO	16.588	2010WFAX0030	718,892	668,226
Stop Violence Against Women	DOJ,VAWO	16.588	2011WFAX0054	546,285	514,486
ARRA-Stop Violence Against Women	DOJ,VAWO	16.588	2009EFS60004	151,644	88,080
2011 Sexual Violence Response Improvement	DOJ,VAWO	16.590	2011WEAX0051	91,522	55,831
2008 Res. Substance Abuse Treatment	DOJ,BJA	16.593	2008RTBX0059	5,396	
2009 Res. Substance Abuse Treatment	DOJ,BJA	16.593	2009RTBX0043	39,037	
2010 Res. Substance Abuse Treatment	DOJ,BJA	16.593	2010RTBX0060	128,836	127,310
Bullet Proof Vest Program	DOJ,BJA	16.607	VARIOUS	32,232	
(JAG) 2008 Justice Assistance Grant	DOJ,BJA	16.738	2008DJBX0049	11,713	11,713
(JAG) 2009 Justice Assistance Grant	DOJ,BJA	16.738	2009DJBX0657	624,534	192,381
(JAG) 2010 Justice Assistance Grant	DOJ,BJA	16.738	2010DJBX0318	606,391	155,370
(JAG) 2011 Justice Assistance Grant	DOJ,BJA	16.738	2011DJBX2082	566,316	527,018
2009 SAVIN	DOJ,BJA	16.740	2009VNCX0008	129,622	
ARRA-Victim Assistance Recovery	DOJ,OVC	16.801	2009SGB90146	63,428	63,428
ARRA-(JAG) Justice Assistance Grant	DOJ	16.803	2009SUB90045	2,819,490	1,631,818
State Trade & Export Promotion Grant (STEP)	SBA	59.061	SBAHQ-11-IT-0039	201,430	
State Energy Program	Dept. of Energy	* 81.041	DE-FG26-07NT43206	233,369	15,850
ARRA-State Energy Program	Dept. of Energy	* 81.041	DE-EE0000083	14,525,966	13,803,564
ARRA-Energy Assurance Planning	Dept. of Energy	81.122	DE-EE0000067	138,415	138,383
ARRA-Appliance Rebate Program	Dept. of Energy	81.127	DE-EE0001601	12,120	11,625
ARRA-Energy Efficiency and Conservation	Dept. of Energy	81.128	DE-EE0000887	1,216,217	1,038,773
ARRA-(SFSF) St Fiscal Stabilization F-Govt Sv	ED	84.397	S397A090045	129,802	62,867
ARRA-Education Jobs Fund	ED	* 84.410	S410A100045	18,386,091	18,375,771
Help America Vote Act Requirements Pmts.	EAC	90.401	VARIOUS	230,143	
Utah Health Exchange Planning Grant	DHHS,CMS,CCIIO	93.525	JBEOE100015-01-00	539,144	
Election Assist. Individuals with Disabilities	DHHS,ACF	93.617	HHSELEC2003	54,353	54,353
Subtotal – Governor's Office				50,509,863	41,747,927
<u>HEALTH. DEPARTMENT OF</u>					
USDA WIC Food/Admin	USDA,FNS	* 10.557	3UT700709	46,138,490	43,612,866
USDA WIC Infrastructure	USDA,FNS	* 10.557	3UT700759	340,939	204,634
USDA WIC Breastfeeding Peer Counseling	USDA,FNS	* 10.557	3UT700809	686,468	685,426

* Major Programs, see Note 2.A.

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State of Utah
Schedule of Expenditures of Federal Awards by State Agency
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Grant Name	Federal Granting Agency	Federal Catalog#	Federal Award/Contract #	Expenditures	Pass-Through
Commodity Supplemental Food Program	USDA,FNS	10.565	3UT810819	182,905	
WIC National Breastfeeding Award	USDA,FNS	10.578	2011IW500543	117,327	100,074
Environmental Protection Exchange Network	EPA,OEI	66.608	83465001	102,952	
(EIS) Infants and Toddlers with Disabilities	ED,SERS	84.181	H181A100111	5,397,470	3,167,664
ARRA-(EIS) Early Intervention	ED,SERS	84.393	H393A090111A	2,108,615	2,108,222
Public Hlth Emergency Response I, 2 & 3	DHHS,CDC	93.069	1H75TP000346-01	1,243,556	918,327
Preparedness and Response for Bioterrorism	DHHS,CDC	93.069	2U90TP816965-11	7,762,773	4,960,992
Addressing Asthma Public Health Perspective	DHHS,CDC	93.070	5U59EH000489-03	437,518	45,203
Utah ESAR-VHP System Enhancement Project	DHHS,OS	93.089	6ESREP100012-02-01	272,438	
Autism System Development Federal	DHHS,HRSA	93.110	4H6MMC11061-03-02	204,961	
State Systems Development Initiative SSDI	DHHS,HRSA	93.110	6H18MC00049-15-01	118,854	
State Early Childhood Comprehensive Systems	DHHS,HRSA	93.110	6H25MC00268-08-02	121,703	
Newborn Screen Clinic Health Info Exchange	DHHS,HRSA	93.110	6U22MC16508-02-01	311,071	15,000
TB Elimination	DHHS,CDC	93.116	5U52PS807865-21	305,179	123,473
State Partnership Grants (EMSC)	DHHS,HRSA	93.127	6H33MC06680-06-01	123,958	117,742
State Primary Care Grant Award	DHHS,HRSA	93.127	6U68HP11436-03-02	215,639	
Core Violence and Injury Prevention Program	DHHS,CDC	93.136	1U17CE001996-01	295,510	
Sexual Violence Prevention and Education	DHHS,CDC	93.136	3VF1CE001144-05S1	234,502	
Evaluat. UT Clinical Guidelines Prescrib Opioids	DHHS,CDC	93.136	5R21CE001612-02	175,662	
Implementation of Nat Violent Death Report Sys	DHHS,CDC	93.136	5U17CE001697-03	193,953	
Injury Surveillance and Prevention Program	DHHS,CDC	93.136	5U17CE824807-05	51,345	
Surveillance of Hazardous Substance	DHHS,TSDR	93.204	5U61TS000131-03	291,872	
Tramatic Brain Injury	DHHS,HRSA	93.234	5H21MC17233-03	252,612	
Abstinence Education Grant	DHHS,ACF	93.235	1101UTAEGP	464,560	208,244
Promote Efforts to Reduce Environ Exposure	DHHS,TSDR	93.240	1U61TS000154-01	215,383	
Rural Hospital Flexibility	DHHS,HRSA	93.241	6H54RH00050-12-03	294,117	66,194
Universal Newborn Hearing Screening	DHHS,HRSA	93.251	6H61MC00042-11-01	433,021	
(IMMZ) Immunization and Vaccines for Children	DHHS,CDC	93.268	5H23IP822520-10	2,990,082	666,698
(IMMZ) Vaccine Distributions	DHHS,CDC	93.268	12-0CCH804430	21,573,406	21,573,406
Adult Viral Hepatitis	DHHS,CDC	93.270	5U51PS000888-05	69,080	
Epidemiology & Lab Capacity for Infectious Dis	DHHS,CDC	* 93.283	1U50CK000243-01	1,073,841	
Behavioral Risk Factor Surveillance	DHHS,CDC	* 93.283	1U58SO000058-01	540,680	
Early Hearing Detection & Intervention Tracking	DHHS,CDC	* 93.283	1UR3DD000821-01	141,069	
Birth Defects Research and Prevention	DHHS,CDC	* 93.283	5U01DD000490-03	891,620	
Utah Newborn Metabolic Surveillance	DHHS,CDC	* 93.283	5U50DD000483-03	31,026	
Heart Disease & Stroke Prevention Program	DHHS,CDC	* 93.283	5U50DP000743-05	903,428	
Demo Capacity of Comprehensive Cancer Ctrl	DHHS,CDC	* 93.283	5U55DP003047-02	168,611	
National Cancer Prevention and Control Pgrm	DHHS,CDC	* 93.283	5U58DP000774-05	3,222,828	
Utah Wise Woman Program	DHHS,CDC	* 93.283	5U58DP001407-04	874,747	
Utah Public Health Approaches to Arthritis	DHHS,CDC	* 93.283	5U58DP001474-04	418,792	
Core Cap Tobacco Prevention	DHHS,CDC	* 93.283	5U58DP001993-03	1,200,152	
Diabetes Prevention amd Control Programs	DHHS,CDC	* 93.283	5U58DP001993-03	813,482	
Chronic Disease, Hlth Promotion, Surveillance	DHHS,CDC	* 93.283	5U58DP001993-03	1,923	
Colorectal Screening	DHHS,CDC	* 93.283	5U58DP002049-03	921,510	
Public Health Tracking	DHHS,CDC	* 93.283	5U38EH000182-05	77,447	
Partnership Program Improve Minority Health	DHHS,OS	93.296	5STTMP101069-02	133,182	
Small Rural Hospital Improvement	DHHS,HRSA	93.301	5H3HRH00012-10-00	195,522	104,865
Home Visitation Projects Federal	DHHS,HRSA	93.505	1X02MC23133-01	107,922	
Affordable Care Act Home Visiting Program	DHHS,HRSA	93.505	6X02MC19417-01-03	677,499	
National Background Check Program	DHHS,CDC	93.506	1A1CMS330833-01	129,761	
Strengthening Public Health Infrastructure	DHHS,CDC	93.507	5U58CD001314-02	258,654	
Collaborative Chronic Disease & Surveillance	DHHS,CDC	93.520	3U58DP001993-02S2	36,335	
Collaborative Chronic Disease & Surveillance	DHHS,CDC	93.520	3U58DP001993-03W1	47,805	47,805

* Major Programs, see Note 2.A.

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

State of Utah
Schedule of Expenditures of Federal Awards by State Agency
For the Year Ended June 30, 2012

Grant Name	Federal Granting Agency	Federal Catalog#	Federal Award/Contract #	Expenditures	Pass-Through
Affordable Care Act Building Epidemiology Lab	DHHS,CDC	93.521	3U50CI000866-02S1	41,720	
Epidemiology & Lab Capacity Infectious Diseases	DHHS,CDC	93.521	5U50CI000866-02	860,886	144,395
Affordable Care Act Building Epidemiology Lab	DHHS,CDC	93.521	3U50CI000866-02S2	35,824	
Community Transformation Capacity Building	DHHS,CDC	93.531	1U58DP003540-01	185,195	126,540
Public Health Tracking	DHHS,CDC	93.538	1U38EH000954-01	829,072	
Building Assist Strengthen Public Hlth Immuniz	DHHS,CDC	93.539	1H23IP000567-01	68,072	
Collaborative Chronic Disease and Surveillance	DHHS,CDC	93.544	3U58DP001993-03S2	212,133	29,497
Utah Nutrition, Physical Activity and Obesity	DHHS,CDC	93.548	5U58DP001470-04	428,736	8,807
Refugee Preventive Health Discretionary Grant	DHHS,ACF	93.576	90RX0199/01	62,470	
(HDST) Regional Head Start	DHHS,ACF	93.600	08CD0017-05	68,893	
ARRA-(IMMZ) Strep - EPI	DHHS,CDC	93.712	3U50CI823796-05S4	28,492	
ARRA-(IMMZ) Enhanced Interop Elec Hth Records	DHHS,CDC	93.712	1U66IP000432-01	379,324	
ARRA- (IMMZ) Measur Effective PCV-13 Vaccine	DHHS,CDC	93.712	3U50CI823796-05S2	47,357	
ARRA-(IMMZ) Immuniz & Vaccines for Children	DHHS,CDC	93.712	3H23IP822520-07S1	97,921	62,318
ARRA-HAI Prevention	DHHS,CDC	93.717	3U50CI823796-05S5	68,749	
ARRA-Stwide Clinical Hlth Info Exchange (CHIE)	DHHS,OS	93.719	90HT0026-01	1,391,793	
ARRA-HIT IT Planning Document Project	DHHS,OS	93.719	05-1105UTHIMP	95,959	
ARRA-Collab Chron Dis, Hlth Prom & Surveil	DHHS,CDC	93.723	3U58DP001993-01S3	475,687	43,737
ARRA-Chronic Disease Self-Management	DHHS,ACL	93.725	90RA0038-01	113,605	12,000
CHIPRA CHIP	DHHS,CMS	* 93.767	1Z0CMS030547-01-02	1,810,663	
Children's Health Insurance Program	DHHS,CMS	* 93.767	5-1105UT5021	54,230,181	
Medicaid Infrastructure	DHHS,CMS	93.768	1QACMS030319-03-01	413,343	
(MED) LTC Title 19 Cert	DHHS,CMS	* 93.777	051205UT5000	853,021	
(MED) HIB Title 18 Cert	DHHS,CMS	* 93.777	051205UT5000	1,952,451	
ARRA-(MED) Medical Assistance Payments	DHHS,CMS	* 93.778	05-1105UTARRA	(1,046,008)	
ARRA-(MED) HIT Infor Tech Planning Document	DHHS,CMS	* 93.778	05-1205UTIMPL	258,731	
ARRA-(MED) HIT Incentive Payments	DHHS,CMS	* 93.778	05-1205UTINCT	12,148,527	
(MED) Title 19 Medical Assistance Payments	DHHS,CMS	* 93.778	05-1205UT5MAP	1,275,173,058	218,894
(MED) Title 19 Administration	DHHS,CMS	* 93.778	05-1205UT5ADM	67,095,753	7,535,688
Health Care & Other Facilities	DHHS,HRSA	93.887	1C76HF19772-01-00	34,217	
Rural Health Outreach Special Initiative	DHHS,HRSA	93.888	1D1ARH16072-01-00	6,377	
Rural Health Outreach Special Initiative	DHHS,HRSA	93.888	1D1ARH20095-01-00	290,871	282,870
Bioterrorism Hospital Preparedness Prgm	DHHS,OS	93.889	6U3REP090268-03-02	3,184,701	2,059,780
State Office Rural Health	DHHS,HRSA	93.913	5H95RH00129-21-00	247,813	
Ryan White Part B Supplemental	DHHS,HRSA	93.917	2X08HA16857-03	26,006	
Ryan White/HIV	DHHS,HRSA	93.917	6X07HA00032-21-02	3,897,526	67,298
ADAP Shortfall Relief	DHHS,HRSA	93.917	6X09HA20256-01-03	766,150	
Ryan White T IV WIC Use & Affected Family	DHHS,HRSA	93.928	1H97HA22673-01	6,230	
Youth Risk Behavior Survey - Federal	DHHS,CDC	93.938	5U87DP001187-04	39,331	
Aids Prevention	DHHS,CDC	93.940	1U62PS003662-01	1,090,991	164,495
HIV/AIDS Surveillance	DHHS,CDC	93.944	3U62PS001028-05W1	301,404	
Aids Surveillance	DHHS,CDC	93.944	5U62PS001028-05	189,499	
Pregnancy Risk Assessment	DHHS,CDC	93.946	1U01DP003139-01	99,948	
Sexually Transmitted Diseases	DHHS,CDC	93.977	5H25PS001347-04	500,995	40,061
Preventive Health Services Block	DHHS,CDC	93.991	2B01DP009054-12	609,230	480,865
Maternal and Child Health Services Block Grant	DHHS,HRSA	93.994	6B04MC21424-01-05	5,668,230	1,728,735
Adult Blood Lead	DHHS,CDC	N/A	211-2009-M-30941	11,596	
CLIA	DHHS,CMS	N/A	5-1205-UT-5002	113,526	
VSCP Health Statistics	DHHS,CDC	N/A	200-2002-0725601	254,897	
Utah Personal Responsibility Education Prgm	DHHS,ACF	N/A	1001UTPREP	580,697	143,737
Subtotal – Department of Health				1,542,897,600	91,876,552

* Major Programs, see Note 2.A.

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

State of Utah
Schedule of Expenditures of Federal Awards by State Agency
For the Year Ended June 30, 2012

Grant Name	Federal Granting Agency	Federal Catalog#	Federal Award/Contract #	Expenditures	Pass-Through
<u>HUMAN SERVICES, DEPARTMENT OF</u>					
Drug Court Discretionary Grant Program	DOJ,BJA	16.585	2010-DC-BX-0122	341,129	200,326
Title V Senior Community Svc Employment	DOL,ETA	17.235	AD-21866GK	548,523	511,163
Title V Senior Community Svc Employment	DOL,ETA	17.235	AD-200019Z	117,340	117,340
Title VII Elder Abuse Prevention	DHHS,ACL	93.041	10AAUTT7SP	18,589	
Title VII Ombudsman Services	DHHS,ACL	93.042	11AAUTT7SP	51,944	41,544
Title VII Ombudsman Services	DHHS,ACL	93.042	12AAUTT7SP	13,800	
Title III D Preventive Health	DHHS,ACL	93.043	10AAUTT3SP	59,137	59,137
Title III D Preventive Health	DHHS,ACL	93.043	11AAUTT3SP	100,201	100,201
(AGE) Title III B Supportive Services	DHHS,ACL	93.044	11AAUTT3SP	763,900	724,611
(AGE) Title III B Supportive Services	DHHS,ACL	93.044	12AAUTT3SP	646,080	595,081
(AGE) Title III C1 Congregate Meals	DHHS,ACL	93.045	10AAUTT3SP	708,402	708,402
(AGE) Title III C1 Congregate Meals	DHHS,ACL	93.045	11AAUTT3SP	1,890,100	1,477,586
(AGE) Title III C2 Home-Delivered Meals	DHHS,ACL	93.045	11AAUTT3SP	597,488	597,488
(AGE) Title III C2 Home-Delivered Meals	DHHS,ACL	93.045	12AAUTT3SP	471,487	471,487
Utah Senior Medicare Patrol Program	DHHS,ACL	93.048	90MP000801	58,502	58,502
Utah Senior Medicare Patrol Program	DHHS,ACL	93.048	90MP000802	81,842	71,051
Utah Senior Medicare Patrol Program	DHHS,ACL	93.048	90MP000803	40,470	12,398
Utah SMP Capacity Building	DHHS,ACL	93.048	90MP013801	64,556	56,056
Alzheimer's NYUCI Caregiver Intervention	DHHS,ACL	93.051	90AE034301	17,438	17,438
Alzheimer's NYUCI Caregiver Intervention	DHHS,ACL	93.051	90AE034302	106,987	104,498
Alzheimer's NYU Creating Caregiver Champs	DHHS,ACL	93.051	90AI004501	216,269	214,185
Alzheimer's NYU Creating Caregiver Champs	DHHS,ACL	93.051	90AI004502	106,006	105,978
Title III E National Family Caregiver Support	DHHS,ACL	93.052	10AAUTT3SP	18,085	18,085
Title III E National Family Caregiver Support	DHHS,ACL	93.052	11AAUTT3SP	910,038	910,038
Title III E National Family Caregiver Support	DHHS,ACL	93.052	12AAUTT3SP	1,272	1,272
(AGE) Nutrition Services Incentive Program	DHHS,ACL	93.053	09AAUTNSIP	150,148	150,148
(AGE) Nutrition Services Incentive Program	DHHS,ACL	93.053	10AAUTNSIP	1,426,187	1,426,187
(AGE) Nutrition Services Incentive Program	DHHS,ACL	93.053	11AAUTNSIP	570,590	570,590
Lifespan Respite	DHHS,ACL	93.072	90LR002101	12,693	12,693
Mental Health - Homeless (PATH)	DHHS,SAMHSA	93.150	SMX060045U	528,000	
Mental Health Data Quality Improvement	DHHS,SAMHSA	93.243	10SM60338A	139,902	
Strategic Prevention Framework Enhancement	DHHS,SAMHSA	93.243	10SP18625A	116,457	
Incentive	DHHS,SAMHSA	93.243	U9SP13929A	1,197,381	914,309
PASSAGE	DHHS,SAMHSA	93.243	H9SM59444A	470,940	275,142
Utah - Access to Recovery	DHHS,SAMHSA	93.275	10TI23135A	2,538,417	2,068,230
Medicare Improvements for Patients & Providers	DHHS,ACL	93.518	10AAUTMAAA	60,986	59,236
Promoting Safe & Stable Families	DHHS,ACF	93.556	1101UTFPSS	1,824,029	
Promoting Safe & Stable Families Caseworker	DHHS,ACF	93.556	1111UTFPCV	108,544	
IV-D Child Support	DHHS,ACF	93.563	1104UT4004	2,313,961	
IV-D Child Support	DHHS,ACF	93.563	1204UT4005	12,522,055	
IV-D Child Support Incentives	DHHS,ACF	93.563	0904UT4004	446,019	
IV-D Child Support Incentives	DHHS,ACF	93.563	1004UT4004	1,252,389	
IV-D Child Support/Collections	DHHS,ACF	93.563	1104UT4004/C	1,317,313	
IV-D Child Support/Collections	DHHS,ACF	93.563	--04UT4004/C	1,177,567	
IV-D Child Support/Collections	DHHS,ACF	93.563	1204UT4005/C	5,649,766	
Community-Based Child Abuse Prevention	DHHS,ACF	93.590	0901UTFRPG	296,101	
Community-Based Child Abuse Prevention	DHHS,ACF	93.590	1001UTFRPG	317,144	
Educational and Training Vouchers	DHHS,ACF	93.599	1101UTCETV	290,246	
Adoption Incentive Payment Program	DHHS,ACF	93.603	0901UTAIPP	442,000	
Adoption Incentive Payment Program	DHHS,ACF	93.603	1001UTAIPP	332,404	
Runaway & Homeless Youth-Basic Center	DHHS,ACF	93.623	90CY229403	47,809	

* Major Programs, see Note 2.A.

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

State of Utah
Schedule of Expenditures of Federal Awards by State Agency
For the Year Ended June 30, 2012

Grant Name	Federal Granting Agency	Federal Catalog#	Federal Award/Contract #	Expenditures	Pass-Through
Runaway & Homeless Youth–Basic Center	DHHS,ACF	93.623	90CY262201	100,000	
Developmental Disabilities Basic Support	DHHS,ACF	93.630	0901UTBS45	11,647	
Developmental Disabilities Basic Support	DHHS,ACF	93.630	1001UTBS45	539,497	283,450
Developmental Disabilities Basic Support	DHHS,ACF	93.630	1101UTBS45	41,166	
Developmental Disabilities Basic Support	DHHS,ACF	93.630	1201UTBS45	43,818	
Title IV-B Child Welfare Social Services	DHHS,ACF	93.645	1101UT1400	3,390,000	
CASA Volunteers for Children in Foster Care	DHHS,ACF	93.652	90CO107401	69,643	57,274
Title IV-E Foster Care	DHHS,ACF	* 93.658	1101UT1401	3,855,527	
Title IV-E Foster Care	DHHS,ACF	* 93.658	1201UT1401	18,951,135	
Title IV-E Adoption Assistance	DHHS,ACF	93.659	1101UT1407	1,294,716	
Title IV-E Adoption Assistance	DHHS,ACF	93.659	1201UT1407	6,056,495	
Title XX-Social Svcs Block-Basic	DHHS,ACF	93.667	G-1001UTSOSR	1,471,227	
Title XX-Social Svcs Block-Basic	DHHS,ACF	93.667	G-1101UTSOSR	12,987,473	1,084,200
Title XX-Social Svcs Block-Discretionary	DHHS,ACF	93.667	G-1101UTSOSR	1,181,668	1,181,668
Title XX-Transfer of TANF for SSBG	DHHS,ACF	93.667	TANF TRANSFER	7,607,000	
Child Abuse Prevention and Treatment	DHHS,ACF	93.669	1001UTCA01	21,126	
Child Abuse Prevention and Treatment	DHHS,ACF	93.669	1101UTCA01	322,023	
Family Violence Prevention/Services	DHHS,ACF	93.671	1101UTFVPS	1,129,518	
Independent Living	DHHS,ACF	93.674	1001UT1420	853	
Independent Living	DHHS,ACF	93.674	1101UT1420	870,393	
State Health Ins Assistance Program (SHIP)	DHHS,CMS	93.779	0000020223	321,260	211,390
Medicare Improvements for Patients & Providers	DHHS,CMS	93.779	IX0330794A	3,821	1,364
Community Mental Health Svcs. Block	DHHS,SAMHSA	93.958	C-10B1UTCMHS	409,417	336,803
Community Mental Health Svcs. Block	DHHS,SAMHSA	93.958	C-11B1UTCMHS	3,042,734	2,372,476
Community Mental Health Svcs. Block	DHHS,SAMHSA	93.958	C-12B1UTCMHS	217,277	127,956
Substance Abuse Prevention/Treatment	DHHS,SAMHSA	* 93.959	C-11B1UTSAPT	10,273,664	8,892,857
Substance Abuse Prevention/Treatment	DHHS,SAMHSA	* 93.959	C-12B1UTSAPT	6,761,615	6,163,204
Federal Inmate Reimbursement	DOJ	N/A	8102-0037	1,748	
Pass-Through From Non-State Entities:					
APS OVW Elder Abuse Grant — Salt Lake City Corporation	DOJ,VAWO	16.528	2010-EW-AX-K007	51,902	
Subtotal – Department of Human Services				124,526,996	33,363,044
<u>INSURANCE, DEPARTMENT OF</u>					
Health Insurance Premium Review-Cycle I	DHHS,CMS	93.511	1 IPRPR100028-01-00	559,698	
Health Insurance Rate Review-Cycle II	DHHS,CMS	93.511	PRPPR0028A	278,171	
Asset Forfeiture Pgm Equitable Sharing	DOJ	N/A	UT018015Y	84,117	
Subtotal – Department of Insurance				921,986	0
<u>LABOR COMMISSION</u>					
Fair Housing Assistance Program	HUD,FHEO	14.401	FF208K118003	68,515	
Fair Housing Assistance Program	HUD,FHEO	14.401	FF208K108003	40,064	
BLS Survey Grant	DOL,BLS	17.005	OS18483-10	33,786	
BLS Survey Grant	DOL,BLS	17.005	OS-20362-11-75-J-49	33,493	
OSHA 23G Compliance	DOL,OSHA	17.503	SP17752SP1	909,688	
OSHA 23G Compliance	DOL,OSHA	17.503	SP19428SP2	932,837	
OSHA 21D Data Collection	DOL,OSHA	17.504	DC18112DC1	5,326	
OSHA 21D Data Collection	DOL,OSHA	17.504	DC18112DC2	5,313	

* Major Programs, see Note 2.A.

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State of Utah
Schedule of Expenditures of Federal Awards by State Agency
For the Year Ended June 30, 2012

Grant Name	Federal Granting Agency	Federal Catalog#	Federal Award/Contract #	Expenditures	Pass-Through
OSHA 21D Consultation	DOL,OSHA	17.504	CS19399CS02	624,428	
OSHA 21D Consultation	DOL,OSHA	17.504	CS19399CS01	25,764	
EEOC Anti-Discrimination Contract	EEOC	30.002	2412FPSP0071	327,250	
Subtotal – Labor Commission				3,006,464	0

NATIONAL GUARD

Military Construction	DOD,NGB	12.400	W911YP-2001	1,221,814	
Military Operations and Maintenance	DOD,NGB	12.401	W911YP-1001A	22,622,030	
Military Operations and Maintenance	DOD,NGB	12.401	W911YP-1001B	2,988,350	
Military Operations and Maintenance	DOD,NGB	12.401	W911YP-1001D	548,689	
Environmental Resource Management	DOD,NGB	12.401	W911YP-1002	2,635,318	
Military Operations and Maintenance	DOD,NGB	12.401	W911YP-1003	959,753	
Military Operations and Maintenance	DOD,NGB	12.401	W911YP-1004	647,739	
Military Operations and Maintenance	DOD,NGB	12.401	W911YP-1005	2,269,419	
Military Operations and Maintenance	DOD,NGB	12.401	W911YP-1007	637,841	
Anti Terrorism Program Activities	DOD,NGB	12.401	W911YP-1010	67,477	
Military Operations and Maintenance	DOD,NGB	12.401	W911YP-1015	553,075	
Military Operations and Maintenance	DOD,NGB	12.401	W911YP-1021	1,896,034	
Military Operations and Maintenance	DOD,NGB	12.401	W911YP-1023	584,985	
Military Operations and Maintenance	DOD,NGB	12.401	W911YP-1024	1,779,160	
Military Operations and Maintenance	DOD,NGB	12.401	W911YP-1040	199,866	
State Family Program Activities	DOD,NGB	12.401	W911YP-1041	948,358	
Law Enforcement Assistance	DOJ,DEA	16.001	DEA-P-031	3,693,222	
Law Enforcement Assistance	DOJ,DEA	16.001	DEA-P-004	873,592	
Subtotal-National Guard				45,126,722	0

NATURAL RESOURCES, DEPARTMENT OF

Division of Geological Survey

Paleo Database (UPDD)	DOI,BLM	15.224	L09AC15959-3	27,654	
Cedar City Field Analysis (UCFA)	DOI,BLM	15.236	L11AC20077	48,000	
Underground Mine Map Initiative (UOS2)	DOI,OSM	15.255	S11AC20013	40,000	
USGS NEHRP Nephi Segment (UNPI)	DOI,GS	15.807	G12AP20076	36,275	
Earthquake Studies (UEQ7)	DOI,GS	15.807	G10AC00058-0002	16,430	
Earthquake Studies (UEQ8)	DOI,GS	15.807	G10AC00058-0003	21,086	
USGS NEHRP Probabilities (UEQP)	DOI,GS	15.807	G11AP20004-1	23,511	
Washington Fault Zone Paleoseismic (UWPI)	DOI,GS	15.807	G11AP20061	30,975	6,000
Basin & Range Province Earthquake WG(UBRP)	DOI,GS	15.808	G11AP20187	24,998	
CO2 Sequestration Assessment (UNCS)	DOI,GS	15.808	G10AC00596	16,545	
Statemap 2011 (UST1)	DOI,GS	15.810	G10AC00386	72,883	
Statemap 2012 (UST2)	DOI,GS	15.810	G11AC20249	182,714	28,000
USGS Data Preservation Year 3 (UDP3)	DOI,GS	15.814	G11AP20159	44,988	
NCRDS - 2010 (UNC0)	DOI,GS	15.819	G10AC00455	10,792	
EPA Wetland Prgm Develop FFY 10 (UW10)	EPA,Water	66.461	CD-96811101-0	111,802	
EPA Wetland Prgm Develop FFY 11 (UW11)	EPA,Water	66.461	CD-96811901-0	12,707	12,073
West Desert Wetlands (UWDW)	EPA,Water	66.461	CD-97847201-2	34,222	
Uinta Basin Water (UUBW)	Dept. of Energy	81.089	DE-NT0005671	87,486	32,314
ARRA-Appliance Rebate Program (UARP)	Dept. of Energy	81.127	DE-EE0001601	(3,118)	
Wasatch Plateau Landslides (USF4)	USDA,FS	N/A	10-CS-11041000-033	101,381	

* Major Programs, see Note 2.A.

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State of Utah
Schedule of Expenditures of Federal Awards by State Agency
For the Year Ended June 30, 2012

Grant Name	Federal Granting Agency	Federal Catalog#	Federal Award/Contract #	Expenditures	Pass-Through
National Park Paleontology (UNPP)	DOI,NPS	N/A	J2360106503	16,555	
Ferron Creek Landslide (UFS3)	USDA,FS	N/A	10-CS-11041000-028	7,560	
Subtotal – Division of Geological Survey				965,446	
<u>Division of Forestry, Fire, and State Lands</u>					
Consolidated Grant - All Programs	USDA,FS	10.664	07-DG-11046000-603	336,183	12,411
Consolidated Grant - All Programs	USDA,FS	10.664	08-DG-11046000-611	169,738	9,000
Consolidated Grant - All Programs	USDA,FS	10.664	09-DG-11046000-606	166,468	15,277
Consolidated Grant - All Programs	USDA,FS	10.664	10-DG-11046000-611	247,564	29,020
Consolidated Grant - All Programs	USDA,FS	10.664	11-DG-11046000-606	268,904	231,796
Community Protection	USDA,FS	10.664	10-DG-11046000-630	164,650	
Hazardous Fuel Reduction (Stevens Money)	USDA,FS	10.664	07-DG-11046000-617	57,038	
Hazardous Fuel Reduction (Stevens Money)	USDA,FS	10.664	08-DG-11046000-619	56,551	
Hazardous Fuel Reduction (Stevens Money)	USDA,FS	10.664	09-DG-11046000-612	78,357	
Hazardous Fuel Reduction (Stevens Money)	USDA,FS	10.664	10-DG-11046000-624	24,111	
Hazardous Fuel Reduction (Stevens Money)	USDA,FS	10.664	11-DG-11046000-615	96	
Competitive Redesign Grant	USDA,FS	10.664	09-DG-11046000-617	39,776	
Competitive Redesign Grant	USDA,FS	10.664	10-DG-11046000-615	197,525	
Competitive Redesign Grant	USDA,FS	10.664	11-DG-11046000-608	61,696	
Disaster Assistance	USDA,FS	10.664	09-DG-11046000-602	55,178	
Forest Legacy - Administration	USDA,FS	10.676	08-DG-11046000-603	56,171	
Forest Legacy - Dry Lakes Ranch	USDA,FS	10.676	10-DG-11046000-602	1,254,873	
Forest Health Protection	USDA,FS	10.680	11-DG-11046000-610	5,314	
ARRA-Farr West-Comstock	USDA,FS	10.688	10-DG-110482B1-005	15,021	
ARRA-Bumblebee	USDA,FS	10.688	10-DG-110482B1-006	82,254	
ARRA-Mountain Center	USDA,FS	10.688	10-DG-110482B1-009	43,353	
ARRA-North Elk	USDA,FS	10.688	10-DG-110482B1-008	153,002	
ARRA-Parowan Front	USDA,FS	10.688	10-DG-110482B1-010	8,549	
ARRA-Duck Creek	USDA,FS	10.688	10-DG-110482B1-070	10,149	
Good Neighbor Authority - Upper Santa Clara	USDA,FS	10.691	09-CA-11040700-046	39,377	
Good Neighbor Authority - Prescribed Fire Proj.	USDA,FS	10.691	09-CA-11040700-047	6,432	
Good Neighbor Authority - Timber Sale Prep	USDA,FS	10.691	12-CA-11040700-024	16,980	
Good Neighbor Authority - Duck Creek Pile Burns	USDA,FS	10.691	08-CA-11040700-025	7,385	
Good Neighbor Authority - Birch Creek	USDA,FS	10.691	12-CA-11040700-032	13,592	
Wildland Urban Interface Community Assist.	DOI,BLM	15.228	L08AC13293	163,937	
NUIFC Building Project	DOI,BLM	15.239	L10AC20198	2,105,958	
Ready Reserve Program	DOI,BLM	15.242	L08AC13016	110,360	
Subtotal – Division of Sovereign Lands and Forestry				6,016,542	
<u>Division of Oil, Gas and Mining</u>					
Statewide Reclamation Agreement	DOI,BLM	15.236	GBLM07AC13568	97,537	
UT FY11 Regulatory Grant	DOI,OSM	15.250	S09AF15289	1,692,548	
2009 AML Simplified Grant	DOI,OSM	15.252	S09AP15288	611,483	
2010 AML Simplified Grant	DOI,OSM	15.252	S10AF20007	838,206	
2011 AML Simplified Grant	DOI,OSM	15.252	S11AF20026	1,737,646	
EPA FFY 11 Underground Injection Control	EPA,Water	66.433	G008426-11	13,346	
EPA FFY 12 Underground Injection Control	EPA,Water	66.433	G008426-12	54,640	
Subtotal – Division of Oil, Gas and Mining				5,045,406	

* Major Programs, see Note 2.A.

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

State of Utah
Schedule of Expenditures of Federal Awards by State Agency
For the Year Ended June 30, 2012

Grant Name	Federal Granting Agency	Federal Catalog#	Federal Award/Contract #	Expenditures	Pass-Through
<u>Division of Parks and Recreation</u>					
Land and Water Administration	DOI,NPS	15.916	VARIOUS	3,406	
Land and Water Conservation	DOI,NPS	15.916	VARIOUS	40,778	40,778
(HPC) Recreational Trails Program	DOT,FHWA	* 20.219	Recreational Trails	1,097,192	993,933
Boating Safety	DHS	97.012	3311FAS110149	1,544,699	
Wasatch Mountain - Forest Service	USDA,FS	N/A	VARIOUS	4,957	
EOTC Curation Services	USDA,FS	N/A	VARIOUS	50,704	
Anasai BLM Coop Agreement	DOI,BLM	N/A	VARIOUS	7,000	
Coral Pink BLM coop agreement	DOI,BLM	N/A	L08AC13866	17,573	
EOTC Repository and Curation	DOI,BLM	N/A	VARIOUS	22,256	
Stravation BOR Project	DOI,BOR	N/A	R10AC40003	188,576	
Subtotal – Division of Parks and Recreation				2,977,141	
<u>Division of Water Resources</u>					
San Rafael River/Muddy Creek Watershed Engineering & Planning Dam Rehabilitation	USDA,NRCS	10.916	68-8D43-10-22	88,296	
	USDA,NRCS	10.916	68-8D43-9-24	282,826	
Subtotal – Division of Water Resources				371,122	
<u>Division of Water Rights</u>					
National Dam Safety Program	DHS	97.041	DHS-11-MT-041-000-02	93,878	
Subtotal – Division of Water Rights				93,878	
<u>Division of Wildlife Resources</u>					
Cooperative Forestry Assistance	USDA,FS	10.664	VARIOUS	224,715	
Upper Colorado River Recovery	DOI,BOR	15.504	09-FG-40-2848	40,577	
Stewart Lake WMA	DOI,BOR	15.504	07-FC-40-2628	3,034	
Razor Back Sucker	DOI,BOR	15.504	07-FG-40-2676	20,211	
Provo River Corridor	DOI,BOR	15.504	07-FC-UT-1490	21,217	
Upper Colorado River Recovery	DOI,BOR	15.504	09-FG-40-2845	12,093	
Upper Colorado River Recovery	DOI,BOR	15.504	09-FG-40-2846	7,855	
Bluehead Sucker	DOI,BOR	15.504	06-FG-40-2519	48,727	
Upper Colorado River Recovery	DOI,BOR	15.504	09-FG-40-2844	13,694	
Native Cutthroat Trout Restoration/Cons.	DOI,BOR	15.504	10-FC-UT-1710	3,744	
Upper Colorado River Recovery	DOI,BOR	15.504	09-FG-40-2847	26,858	
South Willow Fly Catcher	DOI,BOR	15.504	09-AC-30-R02	14,354	
Upper Colorado River Recovery	DOI,BOR	15.504	09-FG-40-2904	25,619	
Montes Creek WMA	DOI,BOR	15.504	10-FC-UT-1780	3,627	
Whiterocks Hatchery	DOI,BOR	15.504	09-FC-CU-DW010	147,298	
Provo River Restoration PRRP	DOI,BOR	15.504	10-FC-UT-1670	55,563	
Upper Colorado River Recovery	DOI,BOR	15.504	09-FG-40-2849	206,346	
San Juan Razorback Sucker	DOI,BOR	15.504	R11AP40004	56,665	
Upper Colorado River Recovery	DOI,BOR	15.504	09-FG-40-2871	48,015	
June Sucker Interim Hatchery	DOI,BOR	15.504	11-FC-CU-DW010	206,071	
Fountain Green Hatchery	DOI,BOR	15.504	09-FC-CU-DW010	187,021	
Upper Colorado River Recovery	DOI,BOR	15.504	09-FG-40-2902	2,239	

* Major Programs, see Note 2.A.

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State of Utah
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Grant Name	Federal Granting Agency	Federal Catalog#	Federal Award/Contract #	Expenditures	Pass-Through
Upper Colorado River Recovery	DOI,BOR	15.504	09-FG-40-2908	32,432	
Upper Colorado River Recovery	DOI,BOR	15.504	09-FG-40-2850	213,199	
June Sucker Interim Hatchery	DOI,BOR	15.504	10-FC-CU-DW010	125,206	
Admin and Management	DOI,BOR	15.504	10-FC-UT-1660	133,727	
Upper Colorado River Recovery	DOI,BOR	15.504	09-FG-40-2870	84,024	
Utah Lake Wetland Preserve/Juab Co	DOI,BOR	15.504	10-FC-UT-1650	168,230	
Diamond Fork Mitigation Project	DOI,BOR	15.504	11-FC-UT-1810	15,678	
San Juan Non-native Lower San Juan	DOI,BOR	15.529	08-FG-40-2722	113,427	
(FW) Sport Fish Restoration Program	DOI,FWS	* 15.605	VARIOUS	5,566,749	
(FW) Wildlife Restoration Program	DOI,FWS	* 15.611	VARIOUS	5,559,413	
Local Endangered Species Act	DOI,FWS	15.615	VARIOUS	450,917	292,790
Landowner Incentive	DOI,FWS	15.633	VARIOUS	12,181	
State Wildlife Grants	DOI,FWS	15.634	VARIOUS	986,225	
USFWS Cooperative Agreements	DOI,FWS	15.642	VARIOUS	614,596	
FES Viral Survey	USDA,APHIS	N/A	10-9749-2063-CA	20,079	
Farm Bill Biologists	USDA,NRCS	N/A	VARIOUS	76,903	
Restoration of San Rafael River	USDA,NRCS	N/A	728D430818Q	52,011	
Chronic Wasting Disease	USDA,APHIS	N/A	06-9749-1396-CA	111,308	
Chronic Wasting Disease	USDA,APHIS	N/A	10-9749-1396-CA	155,515	
Bat Database	DOD	N/A	VARIOUS	131,000	
Bureau of Land Management	DOI,BLM	N/A	VARIOUS	2,576,523	
FEMA FBWMA	DHS	N/A	CD98870603	170,301	
Subtotal – Division of Wildlife Resources				18,745,187	
Subtotal – Department of Natural Resources				34,214,722	1,703,392
<u>PUBLIC SAFETY, DEPARTMENT OF</u>					
Public Safety Interoperable Communication	DOC,NTIA	11.555	GSH70026	2,044,306	2,037,236
Enforcing Underage Drinking Laws Program	DOJ,OJJDP	16.727	VARIOUS	450,917	283,445
Forensic DNA Capacity Enhancement Prgm.	DOJ,NIJ	16.741	VARIOUS	285,123	
Forensic Science Improvement Grant	DOJ,NIJ	16.742	VARIOUS	176,130	17,639
Commercial Driver's License Improvement	DOT,FMCSA	20.232	VARIOUS	427,768	
(HS) State and Community Highway Safety	DOT, NHTSA	20.600	VARIOUS	1,628,892	694,965
(HS) Alcohol Impaired Driving Countermeasures	DOT, NHTSA	20.601	VARIOUS	1,201,696	341,459
(HS) Occupant Protection Incentive	DOT, NHTSA	20.602	VARIOUS	127,978	12,436
(HS) Safety Belt Performance Grant	DOT, NHTSA	20.609	VARIOUS	1,047,997	245,729
(HS) St Traffic Safety Info System Improve.	DOT, NHTSA	20.610	VARIOUS	418,889	144,100
(HS) Incentive Prgm to Prohibit Racial Profiling	DOT, NHTSA	20.611	VARIOUS	205,635	35,585
(HS) Incentive Program to Incr. Motorcyclist Sfty	DOT, NHTSA	20.612	VARIOUS	92,944	
(HS) Child Safety and Child Booster Seats	DOT, NHTSA	20.613	VARIOUS	156,338	76,066
NHTSA Discretionary Safety Grants	DOT, NHTSA	20.614	VARIOUS	43,712	
Hazardous Materials Planning & Training	DOT,PHMSA	20.703	VARIOUS	260,703	145,841
High Intensity Drug Trafficking Areas Prgm	EOP	95.001	HIDTA	669,310	
Non-Profit Security Program	DHS	97.008	10UAT5	75,000	75,000
Community Assistance Program	DHS	97.023	VARIOUS	55,544	
Disaster Grants–Public Assistance	DHS	97.036	VARIOUS	7,887,363	7,682,057
Chemical Stockpile Emergency Preparedness	DHS	97.040	VARIOUS	6,888,645	3,775,007
Emergency Management Performance Grants	DHS	97.042	VARIOUS	3,769,926	1,463,835
Cooperating Technical Partners	DHS	97.045	VARIOUS	438,009	
Fire Management Assistance Grant	DHS	97.046	VARIOUS	1,370,625	1,370,625
Pre-Disaster Mitigation Competitive Grant	DHS	97.047	VARIOUS	1,171,594	937,179

* Major Programs, see Note 2.A.

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

State of Utah
Schedule of Expenditures of Federal Awards by State Agency
For the Year Ended June 30, 2012

Grant Name	Federal Granting Agency	Federal Catalog#	Federal Award/Contract #	Expenditures	Pass-Through
Emergency Operations Center	DHS	97.052	VARIOUS	338,454	338,454
Homeland Security Grant Program	DHS	97.067	VARIOUS	9,052,334	7,945,500
Buffer Zone Protection Plan	DHS	97.078	BFT90018, BZT80024	390,184	390,184
Earthquake Consortium	DHS	97.082	VARIOUS	106,736	
Driver's License Security Grant Prgm (Real ID)	DHS	97.089	VARIOUS	418,365	
National Incident Management System (NIMS)	DHS	97.107	SA0901858	9,361	9,361
Equitable Sharing Program	DOJ,DEA	N/A	Eq. Share. Function 000027	82,706	
Subtotal – Department of Public Safety				41,293,184	28,021,703
<u>PUBLIC SERVICE COMMISSION</u>					
ARRA-State Broadband Data & Development	DOC,NTIA	11.558	49-50-M09054	549,570	
ARRA-Electricity Regulators Assistance	Dept. of Energy	81.122	DE-OE0000131	269,430	
Subtotal – Public Service Commission				819,000	0
<u>REGENTS, BOARD OF</u>					
<u>Administration</u>					
No Child Left Behind	ED,ESE	84.367	S367B080039A / 090039	463,471	
College Access Challenge Grant Program	ED,PE	84.378	P378A090024 / A100024	1,122,092	
Subtotal – Administration				1,585,563	
<u>Student Loan Purchase Program</u>					
Special Allowance Payments	ED,SFAP	* 84.032	VARIOUS	(24,959,782)	
Federal Interest Subsidy Payments	ED,SFAP	* 84.032	VARIOUS	11,942,392	
College Access Challenge Grant	ED,PE	84.378	VARIOUS	5,043	
Subtotal – Student Loan Purchase Program				(13,012,347)	
<u>Student Loan Guarantee Program – Utah Higher Education Assistance Authority</u>					
Federal Reinsurance Received on					
Defaulted Loan Claims Paid				45,300,511	
Less Collection on Defaulted Loans					
Remitted to Department of Education				(5,641,062)	
Net Federal Reinsurance Received on					
Defaulted Loan Claims Paid	ED,SFAP	* 84.032	VARIOUS	39,659,449	
Default Adversion Fee	ED,SFAP	* 84.032	VARIOUS	243,004	
Account Maintenance Fee	ED,SFAP	* 84.032	VARIOUS	1,225,102	
College Access Challenge Grant	ED,PE	84.378	VARIOUS	224,697	
Subtotal – Student Loan Guarantee Program – Utah Higher Education Assistance Authority				41,352,252	
Subtotal – Board of Regents				29,925,468	0

* Major Programs, see Note 2.A.

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State of Utah
Schedule of Expenditures of Federal Awards by State Agency
For the Year Ended June 30, 2012

Grant Name	Federal Granting Agency	Federal Catalog#	Federal Award/Contract #	Expenditures	Pass-Through
<u>SURPLUS PROPERTY, DIVISION OF</u>					
Federal Property Assistance	GSA	39.003	VARIOUS	83,948	
Subtotal – Division of Surplus Property				83,948	0
<u>TAX COMMISSION</u>					
Oil and Gas Leases	DOI,MMS	N/A	M10AC20016	456,140	
Motor Fuel Evasion	DOT,FHWA	N/A	F-ST99(107)	3,109	
Odometer Fraud	DOT,NHTSA	N/A	DTNH22-05-H-01403	46,240	
Subtotal – Tax Commission				505,489	0
<u>TECHNOLOGY SERVICES, DEPARTMENT OF</u>					
County Cadastral	DOI,GS	15.809	L08AC146880003-000	290,000	290,000
USGS ASAP Sys (FGDC CAP Business Plan)	DOI,GS	15.809	G11AC20049-0001-1600	40,000	
Subtotal – Department of Technology Services				330,000	290,000
<u>TRANSPORTATION, DEPARTMENT OF</u>					
Airport Improvement Program	DOT,FAA	20.106	3-49-0000-09/DOT-FA09NM-1033	33,619	
Airport Improvement Program	DOT,FAA	20.106	3-49-0000-10/DOT-FA09NM-1129	18,741	
Airport Improvement Program	DOT,FAA	20.106	3-49-0000-11/DOT-FA10NM-1041	66,302	
ARRA-(HPC) Highway Planning & Const.	DOT,FHWA	* 20.205	ARRA	5,071,032	
(HPC) Highway Planning & Construction	DOT,FHWA	* 20.205	Add CA FR STS w/Ind Res	267,684	266,374
(HPC) Highway Planning & Construction	DOT,FHWA	* 20.205	Bridge	14,212,290	
(HPC) Highway Planning & Construction	DOT,FHWA	* 20.205	Bridge Research & Deploy	7,693	
(HPC) Highway Planning & Construction	DOT,FHWA	* 20.205	Congestion/Air Quality	7,475,418	
(HPC) Highway Planning & Construction	DOT,FHWA	* 20.205	Demonstration Proj	5,298	
(HPC) Highway Planning & Construction	DOT,FHWA	* 20.205	Emergency Relief	8,352,487	120,500
(HPC) Highway Planning & Construction	DOT,FHWA	* 20.205	Environmental Steamlining	106	
(HPC) Highway Planning & Construction	DOT,FHWA	* 20.205	Equity Bonus Exempt Lim	7,157,798	
(HPC) Highway Planning & Construction	DOT,FHWA	* 20.205	Equity Bonus SP Limitation	1,068,068	
(HPC) Highway Planning & Construction	DOT,FHWA	* 20.205	Extension of Alloc Programs	9,426,096	
(HPC) Highway Planning & Construction	DOT,FHWA	* 20.205	Ferry Boat & Term Constr	127,279	
(HPC) Highway Planning & Construction	DOT,FHWA	* 20.205	Freight Intermodal Grant Prg	220,742	
(HPC) Highway Planning & Construction	DOT,FHWA	* 20.205	FTA Hwy Proj Tsf FHWA	549,639	549,639
(HPC) Highway Planning & Construction	DOT,FHWA	* 20.205	Grants Sup Plan Section 117	168,209	
(HPC) Highway Planning & Construction	DOT,FHWA	* 20.205	High Priority Projects	5,227	
(HPC) Highway Planning & Construction	DOT,FHWA	* 20.205	High Priority Projects 1702	17,124,997	
(HPC) Highway Planning & Construction	DOT,FHWA	* 20.205	Highway Bridge Pgrm (Plus)	2,020,038	
(HPC) Highway Planning & Construction	DOT,FHWA	* 20.205	Highway Demo Project	231,886	
(HPC) Highway Planning & Construction	DOT,FHWA	* 20.205	Highway Infrastructure	3,212,614	
(HPC) Highway Planning & Construction	DOT,FHWA	* 20.205	Highway Plan and Research	5,079,894	47,600
(HPC) Highway Planning & Construction	DOT,FHWA	* 20.205	HSIP Limiting Flexible	9,163,821	
(HPC) Highway Planning & Construction	DOT,FHWA	* 20.205	Interstate Maint Disc	1,420,389	
(HPC) Highway Planning & Construction	DOT,FHWA	* 20.205	Interstate Maintenance	140,427,633	
(HPC) Highway Planning & Construction	DOT,FHWA	* 20.205	ITS Deployment-Metropol	233,664	
(HPC) Highway Planning & Construction	DOT,FHWA	* 20.205	Metropolitan Planning	2,041,883	2,041,883
(HPC) Highway Planning & Construction	DOT,FHWA	* 20.205	Minimum Guarantee	110,964	

* Major Programs, see Note 2.A.

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State of Utah
Schedule of Expenditures of Federal Awards by State Agency
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Grant Name	Federal Granting Agency	Federal Catalog#	Federal Award/Contract #	Expenditures	Pass-Through
(HPC) Highway Planning & Construction	DOT,FHWA	* 20.205	National Highway System	89,875,020	
(HPC) Highway Planning & Construction	DOT,FHWA	* 20.205	Public Lands	606,803	49,950
(HPC) Highway Planning & Construction	DOT,FHWA	* 20.205	Rail-Hwy Crossing Haz Eli	837,466	
(HPC) Highway Planning & Construction	DOT,FHWA	* 20.205	Redistributed Certain Auth	4,069,695	
(HPC) Highway Planning & Construction	DOT,FHWA	* 20.205	Safe Routes to School	1,204,811	41,970
(HPC) Highway Planning & Construction	DOT,FHWA	* 20.205	Scenic Byways	239,882	167,178
(HPC) Highway Planning & Construction	DOT,FHWA	* 20.205	Sec 115 Unobl Bal Transf	32,666	
(HPC) Highway Planning & Construction	DOT,FHWA	* 20.205	Special Projects/Studies	79,173	
(HPC) Highway Planning & Construction	DOT,FHWA	* 20.205	St Environ Coop Program	41,707	
(HPC) Highway Planning & Construction	DOT,FHWA	* 20.205	STP Transferability	466,546	
(HPC) Highway Planning & Construction	DOT,FHWA	* 20.205	Supportive Services	108,858	
(HPC) Highway Planning & Construction	DOT,FHWA	* 20.205	Surface Trans Priorities	384,543	
(HPC) Highway Planning & Construction	DOT,FHWA	* 20.205	Surface Trans Research	2,191	
(HPC) Highway Planning & Construction	DOT,FHWA	* 20.205	Surface Transportation Prgm	97,070,564	6,916,318
(HPC) Highway Planning & Construction	DOT,FHWA	* 20.205	Surface Transportation Proj	1,663,122	1,499,744
(HPC) Highway Planning & Construction	DOT,FHWA	* 20.205	Trans Com Sys Pres Pilot	805,227	403,734
(HPC) Highway Planning & Construction	DOT,FHWA	* 20.205	Transp Assist Program	182,611	
(HPC) Highway Planning & Construction	DOT,FHWA	* 20.205	Transportation Imp Proj	7,178,889	4,049
(HPC) Highway Planning & Construction	DOT,FHWA	* 20.205	Truck Parking Facilities	56,344	
(HPC) Highway Planning & Construction	DOT,FHWA	* 20.205	Urban Access & Mobility	542	
National Motor Carrier Safety	DOT,FMCSA	20.218	MN10(491)	21,393	
National Motor Carrier Safety	DOT,FMCSA	20.218	MN11(491)	257,842	
National Motor Carrier Safety	DOT,FMCSA	20.218	MC11(491)	731,688	
National Motor Carrier Safety	DOT,FMCSA	20.218	MC12(491)	994,383	
National Motor Carrier Safety	DOT,FMCSA	20.218	MH10(492)	99,385	
Performance and Registration Inf Sys Mgt	DOT,FMCSA	20.231	PZ09(491)	17,323	
Commercial Vehicle Info Systems & Networks	DOT,FMCSA	20.237	IT07(491)	79,748	
Commercial Vehicle Info Systems & Networks	DOT,FMCSA	20.237	IT09(491)	421,800	
ARRA-Formula Grants Other Than Urbanized	DOT,FTA	* 20.509	UT-86-X001	703,575	641,016
Formula Grants Other Than Urbanized Areas	DOT,FTA	* 20.509	UT-18-X027	1,003,864	847,614
Formula Grants Other Than Urbanized Areas	DOT,FTA	* 20.509	UT-18-X028	515,248	229,692
Formula Grants Other Than Urbanized Areas	DOT,FTA	* 20.509	UT-18-X029	2,224,035	2,072,812
Formula Grants Other Than Urbanized Areas	DOT,FTA	* 20.509	UT-18-X030	3,326,174	3,326,174
Formula Grants Other Than Urbanized Areas	DOT,FTA	* 20.509	UT-18-X026	9,216	9,216
(TSP) Capital Asst. Elderly with Disabilities	DOT,FTA	20.513	UT-16-X002	224,000	224,000
(TSP) Capital Asst. Elderly with Disabilities	DOT,FTA	20.513	UT-16-X003	427,878	
(TSP) Capital Asst. Elderly with Disabilities	DOT,FTA	20.513	UT-16-X004	141,822	52,283
(TSP) Job Access Reverse Commute	DOT,FTA	20.516	UT-37-X001	571,384	571,384
(TSP) Job Access Reverse Commute	DOT,FTA	20.516	UT-37-X002	309,955	228,125
(TSP) Job Access Reverse Commute	DOT,FTA	20.516	UT-37-X003	405,754	392,729
Public Transportation Research	DOT,FTA	20.514	UT-26-5001	184,702	3,315
(TSP) New Freedom Program	DOT,FTA	20.521	UT-57-X001	115,468	115,409
(TSP) New Freedom Program	DOT,FTA	20.521	UT-57-X002	318,544	290,784
(TSP) New Freedom Program	DOT,FTA	20.521	UT-57-X003	265,870	265,844
(HS) State and Community Highway Safety	DOT, NHTSA	20.600	NHTSA Grants Sfty Blts Trf	763,427	
Pass-Through From Non-State Entities:					
(ECDBG) Community Development Blk Grant — Vineyard Town, Utah	HUD,CPD	14.218	B-11-UC-49-0003	342,261	
Subtotal – Department of Transportation				<u>454,684,910</u>	<u>21,379,336</u>

* Major Programs, see Note 2.A.

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State of Utah
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Grant Name	Federal Granting Agency	Federal Catalog#	Federal Award/Contract #	Expenditures	Pass-Through
<u>VETERAN'S AFFAIRS, DEPARTMENT OF</u>					
Veterans State Nursing Home Ivins	VA,VAHAC	64.005	FAI-49-004	2,909,429	
Veterans State Nursing Home Payson	VA,VAHAC	64.005	FAI-49-005	2,583,050	
Veterans Cemetery	VA,NCS	64.203	FAI-UT-10-03	247,158	
Veterans Cemetery	VA,NCS	64.203	FAI-UT-07-02	3,331,801	
Veterans State Nursing Home Care	VA,VAHAC	64.015	VARIOUS	8,515,620	
Veterans Administrative Office	VA	N/A	VARIOUS	99,644	
State Approving Agency	VA,VAHAC	N/A	V101 (223C) P-5059	112,676	
Subtotal – Department of Veteran's Affairs				17,799,378	0
<u>WORKFORCE SERVICES, DEPARTMENT OF</u>					
ARRA-(SNAP) SNAP – SSI Cash Out	USDA,FNS	* 10.551	2011 / 2012 ID281143	424,559	
(SNAP) SNAP – SSI Cash Out	USDA,FNS	* 10.551	2011 /2012 IS601843	2,454,801	
(SNAP) SNAP – Benefits	USDA,FNS	* 10.551	8016499S6008	406,290,514	
(SNAP) SNAP – Interview Research Grant	USDA,FNS	* 10.561	2011IS807313	3,246	
(SNAP) SNAP – Administration	USDA,FNS	* 10.561	2011IS251443, 2012IS251443	18,975,709	
(SNAP) SNAP – DOD Appropriation	USDA,FNS	* 10.561	2011CQ270343	5,844	
(SNAP) SNAP – Emp/Train 100%	USDA,FNS	* 10.561	2012IE251843	1,029,889	
(SNAP) SNAP – Emp/Train 50%	USDA,FNS	* 10.561	2011IS251943, 2012IS251943	1,797,290	
(SNAP) SNAP – Emp/Train 50% Participation	USDA,FNS	* 10.561	2011IS252043,2012IS252043	513,281	
(SNAP) SNAP – Nutrition Education	USDA,FNS	* 10.561	2011/2012 IQ390343, 2012IS750343	813,324	
(SNAP) SNAP – State Exchange	USDA,FNS	* 10.561	2012IS802643, 2012IS803643	9,422	
Bureau of Labor Statistics – MLS	DOL,BLS	17.002	91251, 91252	49,498	
Bureau of Labor Statistics – LAUS	DOL,BLS	17.002	91221, 91222	99,055	
BLS – LAUS City Claims	DOL,BLS	17.002	91340	1,073	
Bureau of Labor Statistics – CES	DOL,BLS	17.002	91210, 91211,91212	73,366	
Bureau of Labor Statistics – OES	DOL,BLS	17.002	91231, 91232	274,009	
ES 202	DOL,BLS	17.002	91240, 91241, 91242	277,653	
ES 202 AAMC	DOL,BLS	17.002	91312, 91360, 91441	1,854,952	
(ES) ALCATS Project Reporting	DOL,ETA	17.207	T- MI186234Z	48,980	
(ES) One Stope LMI State Admin.	DOL,ETA	17.207	ES192327K0,ES20779BK0,ES22093GC1	675,505	
(ES) ES Retirement (Trust)	DOL,ETA	17.207	ES207799L0	742,891	
(ES) Wagner/Peyser Employment Services	DOL,ETA	17.207	ES175912X0, ES192327I0	6,554,795	
(ES) Wagner/Peyser Employment Services	DOL,ETA	17.207	REED ACT	6,567,000	
Unemployment Insurance Operations	DOL,ETA	* 17.225	UI19619S0, UI21129EW0	28,120,135	
Unemploy Ins Re-Employment Assessment	DOL,ETA	* 17.225	UI196128W0, UI21229DW0	1,402,448	
Unemployment Insurance Extended Benefits	DOL,ETA	* 17.225	VARIOUS	2,504,850	
Unemployment Ins Mandatory Re-Employment	DOL,ETA	* 17.225	UI22343L00	219,785	
ARRA-UC Modernization Incentive & Admin	DOL,ETA	* 17.225	UI MODERN INCENTIVE	1,304,444	
Trade Readjustment Allowance Benefits	DOL,ETA	* 17.225	UI21129ED0, UI22343IN0	2,150,009	
ARRA-Emergency Unemp Comp (EEUC)	DOL,ETA	* 17.225	EUCA (EUC08)	87,119,172	
ARRA-Additional Unemp Comp (FAUC)	DOL,ETA	* 17.225	FAUC Additional UC (FAUC)	(228,916)	
Emergency Unemp Comp (EEUC)	DOL,ETA	* 17.225	EUCA (EUC08)	85,250,786	
Temporary Extended Unemployment Comp	DOL,ETA	* 17.225	EUCA TEUC (Contributory)	(10,524)	
Extended Benefits	DOL,ETA	* 17.225	EUCA (EB)	283,607	
State Funded Unemployment Expenditures UI	DOL,ETA	* 17.225	VARIOUS	262,316,283	
Trade TAA Program	DOL,ETA	17.245	TA197358L0	2,890,319	
Alternative TAA Program	DOL,ETA	17.245	UI196129E0, UI21129EE0	146,732	
(WIA) Workforce Invest. Act Adult Program	DOL,ETA	* 17.258	VARIOUS	4,064,703	
(WIA) Workforce Invest. Act Youth Program	DOL,ETA	* 17.259	AA20223AF0, AA21425EZ0	4,319,195	334,878

* Major Programs, see Note 2.A.

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

State of Utah
Schedule of Expenditures of Federal Awards by State Agency
For the Year Ended June 30, 2012

Grant Name	Federal Granting Agency	Federal Catalog#	Federal Award/Contract #	Expenditures	Pass-Through
(WIA) Dislocated Workers	DOL,ETA	* 17.260	EM204228K0	198,368	
Work Opportunity Tax Credit Program	DOL,ETA	17.271	ES20779DC0, ES22093HG0	134,630	
Alien Labor Certification Non Ag	DOL,ETA	17.273	ES20779EF0/GZ0, ES22093IP0	43,866	
Alien Labor Certification AG	DOL,ETA	17.273	ES20779EF0/GZ0, ES22093IP0	42,761	
ARRA-State Energy Sector Grant	DOL,ETA	17.275	GJ199135R0	2,104,001	
ARRA-Health Ins Tax Credit Oper Grant	DOL,ETA	17.276	EM211926C0	38,477	
Utah ATK NEG Grant	DOL,ETA	17.277	EM20422HJ	141,364	
(WIA) WIA Dislocated Worker Formula Grants	DOL,ETA	* 17.278	AA20223AU0/CZ0, AA21425FQ0/FQ	6,299,330	
(ES) Disabled Veterans Outreach	DOL.VETS	17.801	T-DV19652D15, T-DV19652D25	885,875	
(ES) Local Veterans Employment	DOL.VETS	17.804	T-DV19652L05/L15, T-DV19652L25	84,450	
Veterans Temporary Assistance	DOL.VETS	17.807	T-DV19652T25	11,184	
(TANF) Temporary Assist for Needy Families	DHHS,ACF	* 93.558	1002UTTANF, 1102UTTANF	59,583,429	2,947,240
Refugee Social Services	DHHS,ACF	93.566	G-09AAUT8115, G-10TAUT1000	789,274	309,090
Refugee Cash Medical Assistance	DHHS,ACF	93.566	P-09AAUT8100, P-10-, P-11, P-12	5,628,706	1,888,844
(CC) Child Care Develop – Discretionary	DHHS,ACF	* 93.575	G-09S/10/11/12 01UTCCDF	29,618,719	1,304,329
Refugee Older Refugee Grant	DHHS,ACF	93.576	G-90RL013102, -03, -04	61,072	
Refugee SCHOOL Impact Award	DHHS,ACF	93.576	G-90ZE008906,G-90ZE011801,-802	422,461	
Refugee Pre-Literacy Grant	DHHS,ACF	93.576	G-90RT016101	33,598	
Refugee Targeted Assistance	DHHS,ACF	93.584	G-09AUT1000, G-10AUT1000	621,075	620,976
(CC) Child Care Develop – Mandatory/Match	DHHS,ACF	* 93.596	G-09S/10/11/12 01UTCCDF	24,022,433	
(HDST) Headstart State Collaboration Grant	DHHS,ACF	93.600	G-08CD002301	92,626	
Title XX Social Services Block Grant–Basic	DHHS,ACF	93.667	G-11UTSOSR	15,000	
ARRA-(CC) Child Care Stimulus	DHHS,ACF	* 93.713	G-0901UTCCD7	543,597	
ARRA-(TANF) Temporary Assist for Needy Fam	DHHS,ACF	* 93.714	1002UTTANF, 1102UTTANF	11,045,531	
Refugee Vista Grant	CNCS	94.013	G-11VSPUT001	2,228	
Subtotal – Department of Workforce Services				1,073,853,739	7,405,357
Subtotal – Primary Government				4,032,208,322	717,023,942

COMPONENT UNITS - COLLEGE AND UNIVERSITY

UTAH COLLEGE OF APPLIED TECHNOLOGY

Bridgerland Applied Technology College

(SFA) Pell Grant Program	ED,SFAP	* 84.063	P063P113761	1,167,794	
Rural Business Enterprise Grant	USDA	N/A	52-003-870294483	11,000	
Subtotal – Bridgerland Applied Technology College				1,178,794	

Davis Applied Technology College

Community-Based Job Training Grant	DOL,ETA	17.269	CB-17304-08-60-A-49	524,719	
(SFA) Supp. Educ. Opportunity Grants	ED,SFAP	* 84.007	P007A117112	45,549	
(SFA) Federal Work Study Program	ED,SFAP	* 84.033	P033A117112	14,323	
(SFA) Pell Grant Program	ED,SFAP	* 84.063	P063P113839	1,236,466	
Subtotal – Davis Applied Technology College				1,821,057	

* Major Programs, see Note 2.A.

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

State of Utah
Schedule of Expenditures of Federal Awards by State Agency
For the Year Ended June 30, 2012

Grant Name	Federal Granting Agency	Federal Catalog#	Federal Award/Contract #	Expenditures	Pass-Through
<u>Mountainland Applied Technology College</u>					
(SFA) Supp. Educ. Opportunity Grants	ED,SFAP	* 84.007	P007A115818	5,976	
(SFA) Pell Grant Program	ED,SFAP	* 84.063	P063P115818	<u>642,613</u>	
Subtotal – Mountainland Applied Technology College				<u>648,589</u>	
<u>Ogden-Weber Applied Technology College</u>					
IT Grant	DOL,ETA	17.269	HG-18175-09-60-A-49	140,120	
Welding Grant	DOL,ETA	17.269	CB-18245-90-60-A-49	64,905	
Youth Build Grant	DOL,ETA	17.274	YB-21310-11-60-A-49	369,576	
(SFA) Supp. Educ. Opportunity Grants	ED,SFAP	* 84.007	P007A116314	49,350	
(SFA) Federal Work Study Program	ED,SFAP	* 84.033	P033A116314	55,333	
(SFA) Pell Grant Program	ED,SFAP	* 84.063	P063P114239	2,132,025	
(SFA) Academic Competitiveness Grants	ED,PE	* 84.375	P375A094239	<u>1,228</u>	
Subtotal – Ogden-Weber Applied Technology College				<u>2,812,537</u>	
<u>Southwest Applied Technology College</u>					
(SFA) Pell Grant Program	ED,SFAP	* 84.063	P063P115928	<u>376,000</u>	
Subtotal – Uintah Basin Applied Technology College				<u>376,000</u>	
<u>Uintah Basin Applied Technology College</u>					
(SFA) Pell Grant Program	ED,SFAP	* 84.063	P063P113427	<u>116,134</u>	
Subtotal – Uintah Basin Applied Technology College				<u>116,134</u>	
Subtotal – Utah College of Applied Technology				<u>6,953,111</u>	<u>0</u>
<u>DIXIE COLLEGE</u>					
<u>Non-Research Grants</u>					
(SFA) Supp. Educ. Opportunity Grants	ED,SFAP	* 84.007	P007A114194	120,937	
(SFA) Federal Work Study Program	ED,SFAP	* 84.033	P033A114194	217,748	
(TRIO) Student Support Services	ED,PE	84.042	P042A050119	315,301	
(TRIO) Talent Search	ED,PE	84.044	P044A070343	384,420	
(TRIO) Upward Bound	ED,PE	84.047	P047A080310	341,590	
(SFA) Pell Grant Program	ED,SFAP	* 84.063	VARIOUS	19,326,845	
Rural Entrepreneurship Excellence	ED,PE	84.116	P116Z090089	26,113	
Scholastic Reward for Talented Low Income	NSF	N/A	0630985	3,424	
SW Region Criminal Justice Computer Crime Inst	DOJ	N/A	2010-DD-BX-0641	496,683	
Veteran's Administration Allowance	VA	N/A	VARIOUS	772	
<u>Research Grants</u>					
(R&D) GUVI Extended Mission	NASA	* N/A	NNX11AH76G	49,679	18,827
<u>Pass-Through From Non-State Entities:</u>					
(R&D) GUVI Extended Mission The Aerospace Corporation	NASA	* N/A	NNX11AD71G	<u>23,323</u>	
Subtotal – Dixie College				<u>21,306,835</u>	<u>18,827</u>

* Major Programs, see Note 2.A.

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State of Utah
Schedule of Expenditures of Federal Awards by State Agency
For the Year Ended June 30, 2012

Grant Name	Federal Granting Agency	Federal Catalog#	Federal Award/Contract #	Expenditures	Pass- Through
<u>SALT LAKE COMMUNITY COLLEGE</u>					
Community Based Job Training Grants	DOL,ETA	17.269	CB-20613-10-60-A-49	848,796	
Youthbuild	DOL,ETA	17.274	YB-18986-09-60-A-49	58,451	
Trade Adjustment Assist Community College	DOL,ETA	17.282	VARIOUS	29,777	
Education and Human Resources	NSF	47.076	DUE-0856770/DUE-1003292	584,546	
Small Business Development Centers	SBA	59.037	VARIOUS	808,669	
ARRA-Energy Efficiency & Renewable Info	Dept. of Energy	81.117	EDE-EE002090	293,064	213,222
ARRA-Electricity Delivery & Energy Reliability	Dept. of Energy	81.122	DE-OE0000457	393,043	
ARRA-Electricity Delivery & Energy Reliability	Dept. of Energy	81.122	DE-OE0000458	553,278	
(SFA) Supp. Educ. Opportunity Grants	ED,SFAP	* 84.007	P007A114220	398,759	
(SFA) Federal Work Study Program	ED,SFAP	* 84.033	P033A114220	390,179	
(TRIO) Student Support Services	ED,PE	84.042	P042A100798	331,503	
(TRIO) Talent Search	ED,PE	84.044	P044A070418/P044A110418	229,768	
(SFA) Pell Grant Program	ED,SFAP	* 84.063	P063P092605/ 10 / 11	42,319,902	
Child Care Access Means Parents in School	ED,PE	84.335	P335A090046	98,758	
(SFA) Academic Competitiveness Grants	ED,PE	* 84.375	P375A102605	12,079	
Planning and Program Development	CNCS	94.007	VARIOUS	304,696	
Small Business Jobs Act	SBA	N/A	1-603001-Z-0156	181,941	
Pass-Through From Non-State Entities:					
Academic Exchange Pgms Undergrad — Kirkwood Community College	Dept. of State,ECA	19.009	SLC94660-67025	11,146	
Fund Improvement of Postsecondary Ed — LaGuardia Community College	ED,PE	84.116	P116B100295	7,000	
Engineering Grants — Inscent, Inc	NSF	47.041	1058580	16,870	
ARRA-Health Info Tech Professionals HC — Bellevue Community College	DHHS,OS	93.721	900CC0077/01	200,171	
Subtotal – Salt Lake Community College				48,072,396	213,222
<u>SNOW COLLEGE</u>					
NFM Benchmarking Center	USDA,NIFA	10.319	H001856205	5,537	
Farm Ranch Management	USDA,NIFA	10.500	2010-49200-06203	66,544	
USDA Rural Business Enterprise Grant	USDA,RD	10.769	52-020-876000517	27,398	
CMV Operator Safety Training	DOT,FMCSA	20.235	DT-10-49-G-00000	1,800	
Small Business Development Center	SBA	59.037	VARIOUS	69,487	
(SFA) Supp. Educ. Opportunity Grants	ED,SFAP	* 84.007	VARIOUS	82,243	
(SFA) Federal Work Study Program	ED,SFAP	* 84.033	P033A114212	69,319	
(SFA) Perkins Loan Program	ED,SFAP	* 84.038	P038A094212	22,730	
(TRIO) Student Support Services	ED,PE	84.042	VARIOUS	342,228	
(TRIO) Upward Bound	ED,PE	84.047	VARIOUS	286,621	
(SFA) Pell Grant Program	ED,SFAP	* 84.063	VARIOUS	5,926,773	
Allied Health	ED,PE	84.116	P116Z100216	114,824	
College Access Challenge Grant Program	ED,PE	84.378	VARIOUS	38,878	
Subtotal – Snow College				7,054,382	0

* Major Programs, see Note 2.A.

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

State of Utah
Schedule of Expenditures of Federal Awards by State Agency
For the Year Ended June 30, 2012

Grant Name	Federal Granting Agency	Federal Catalog#	Federal Award/Contract #	Expenditures	Pass- Through
<u>SOUTHERN UTAH UNIVERSITY</u>					
Fuels Intern & Color Country Fire Intern	DOI,BIE	15.151	H69443/92120	21,887	
UPDRIP 2 - BLM UT Prairie Dog Recovery	DOI,FWS	15.615	60181AJ509	5,172	
Renewable Energy Business Development	DOI,ETA	17.261	EA-21889-11-60-A-49	243,442	
Shakespeare	NFAH,NEA	45.024	VARIOUS	50,000	
Gibson Science Center Grant	DHHS,HRSA	93.887	VARIOUS	66,235	
(SFA) Supp. Educ. Opportunity Grants	ED,SFAP	* 84.007	P007A114213	214,882	
(SFA) Federal Work Study Program	ED,SFAP	* 84.033	P033A114213	244,984	
(SFA) Perkins Loan Program	ED,SFAP	* 84.038	P038A094213	25,370	
(TRIO) Student Support Services	ED,PE	84.042	P042A060878	294,853	
(TRIO) Talent Search	ED,PE	84.044	P044A060385	310,398	
(TRIO) Upward Bound Program	ED,PE	84.047	P047A070318	284,166	
(SFA) Pell Grant Program	ED,SFAP	* 84.063	P063P112352	12,988,316	
Voyager - Postsecondary Education	ED,PE	84.116	P116Z090142	410	
Gear Up	ED,PE	84.334	VARIOUS	76,312	
Child Care Access Means Parents in School	ED,PE	84.335	P335A090204-10	55,729	
Election Assistance Commission	EAC	90.400	E4064552E	13,706	
(HDST) Head Start Program	DHHS,ACF	93.600	VARIOUS	3,473,029	
ARRA-(HDST) Head Start Expansion/Training	DHHS,ACF	93.708	08SH0057/01	117,065	
Dixie National Forest Paric Agreement	USDA,FS	N/A	11-PA-11040700-010	28,985	
Initiative Native Plant Project	USDA,FS	N/A	10-PA-11040700-038	91,896	
Kanab Field Off - Hog Canyon Rte Mgmt	DOI,BLM	N/A	VARIOUS	4,508	
IIC - BLM Career Internship Corps	DOI,BLM	N/A	L10AC20317	12,772	
BLM UT Conservation Corp - Youth Program	DOI,BLM	N/A	L10AC20317	20,618	
Frisco Mountain endemic Plant Study	DOI,BLM	15.231	L11AC20329	25,762	
UT Prairie Dog Recovery	DOI,BLM	15.231	L10AC20498	28,394	
Bat Habitat Monitoring & Population Monitoring	DOI,BLM	15.231	L11AS00146	8,627	
Cedar Breaks Night Sky Project	DOI,NPS	15.945	J1360100174	3,449	
Phys & Bio Evaluation of Springs	DOI,NPS	15.945	J1590085135/SUU-13	3,693	
CEBR/ZION GIS Data Collection	DOI,NPS	15.945	J1596090174	2	
Youth Partnership - IIC	DOI,NPS	15.945	J1360120015/SUU-37	109,932	
GIS Supp for Under the Rim Archaeology	DOI,NPS	15.945	J1330100049/SUU-26	15,960	
Cedar Breaks Multimedia Tour	DOI,NPS	15.945	J136006D086/SUU-04 & 05	2,766	
Bryce Canyon Soundscape	DOI,NPS	15.945	J1330060018	7,183	
Grand Canyon - Parashant Nat'l Park	DOI,NPS	15.945	J8230100233/SUU-22	43,229	
Oral History Interviews from ZNP	DOI,NPS	15.945	J1590106600/SUU-23	14,521	
Bryce Canyon Memories	DOI,NPS	15.945	J1330110014 SUU-28	11,906	
Bat Monitoring Pipe Springs NM	DOI,NPS	15.945	J15101000370/SUU-25	20,277	
IIC - YIP Career Internship Corp	DOI,NPS	15.945	P11AT00221/SUU-32	209,662	
CEBR Hazardous Tree Project	DOI,NPS	15.945	J1360110060/SUU-29	12,433	
Cedar Breaks Wayside Project	DOI,NPS	15.945	J1360110051/SUU-27	483	
Enhance Trail Experience & Access-Digital	DOI,NPS	15.945	J1360110063/SUU-30	6,005	
NPS Youth Conservation Corps	DOI,NPS	15.945	VARIOUS	12,286	
Cedar Breaks	DOI,NPS	15.945	VARIOUS	5,808	
IIC - CEBR Project CIC Trails and Fence	DOI,NPS	15.945	P11AT10390	24,111	
Post Fire Monitoring & Treatment	DOI,NPS	15.945	J1597070167-SUU-08	27,136	
Wetland Microbial Comm at Bryce	DOI,NPS	N/A	P11AT00185/SUU-33	6,895	
Herbarium Imaging Project	DOI,NPS	N/A	P11AT10843-SUU-35	13,320	
Bryce Canyon - Under the Rim Archaeology	DOI,NPS	N/A	J1330100050/SUU-24	22,751	
Forest Service Internship Program	DOI,NPS	15.945	12-CS-11040700-011	14,234	
RSG/DOT-VOLPE/NPS Visitor Survey	DOT,FRA	N/A	DTRT57-10-P-80069	23,059	
Veterans Reporting	VA	N/A	VARIOUS	3,822	
Subtotal – Southern Utah University				19,322,441	0

* Major Programs, see Note 2.A.

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State of Utah
Schedule of Expenditures of Federal Awards by State Agency
For the Year Ended June 30, 2012

Grant Name	Federal Granting Agency	Federal Catalog#	Federal Award/Contract #	Expenditures	Pass-Through
UTAH, UNIVERSITY OF					
Research Grants					
(R&D) Root-To-Shoot Signal Bypass1	USDA,NIFA	* 10.206	20083530404488	106,524	
(R&D) CSTAR: High Impact Weather	DOC,NOAA	* 11.468	NA10NWS4680005	109,152	
(R&D) Measurement & Engineering R & S	DOC,NIST	* 11.609	VARIOUS	142,136	
(R&D) Basic and Applied Scientific Res.	DOD,DON,OCNF	* 12.300	VARIOUS	714,651	102,175
(R&D) Military Medical Research & Develop.	DOD,AMedicalC	* 12.420	VARIOUS	2,876,118	344,890
(R&D) Basic Scientific Research	DOD,AMaterielC	* 12.431	VARIOUS	376,922	32,300
(R&D) Basic, Applied, and Advanced Res.	DOD,OSD	* 12.630	VARIOUS	145,405	59,376
(R&D) Air Force Defense Research Sci.	DOD,DAF,MC	* 12.800	VARIOUS	1,238,437	888,237
(R&D) Unitary Representations	DOD,NSA	* 12.901	H982301010176	586	
(R&D) Research and Technology Development	DOD,ARPA	* 12.910	VARIOUS	908,241	
ARRA-(R&D) Great Basin Fire History	DOI,BLM	* 15.231	L10AC20074	16,473	
(R&D) Environmental Quality & Protection R M	DOI,BLM	* 15.236	VARIOUS	58,346	
(R&D) Sherburne NWR	DOI,FWS	* 15.650	30181AJ166F10AC00336	4,154	
(R&D) Graham's Penstemon Survey 2011	DOI,FWS	* 15.657	F11AC00384/60181BJ606	18,441	
(R&D) Liquefaction Maps for Weber CO	DOI,GS	* 15.817	G12AP20074	15,850	
ARRA-(R&D) Upgrading SEIS Network	DOI,GS	* 15.818	G10AC00041	31,601	
(R&D) Seismic and GPS Network	DOI,GS	* 15.818	G10AC00124	256,231	
(R&D) Science	NASA	* 43.001	VARIOUS	112,283	
(R&D) Engineering Grants	NSF	* 47.041	VARIOUS	1,875,775	224,140
(R&D) Mathematical and Physical Sciences	NSF	* 47.049	VARIOUS	8,953,424	122,496
(R&D) Geosciences	NSF	* 47.050	VARIOUS	1,199,002	18,124
(R&D) Computer and Information — Science and Engineering	NSF	* 47.070	VARIOUS	3,642,056	-
(R&D) Biological Sciences	NSF	* 47.074	VARIOUS	3,758,883	217,442
(R&D) Social, Behavioral, and Economic Sciences	NSF	* 47.075	VARIOUS	1,243,092	
(R&D) Education and Human Resources	NSF	* 47.076	VARIOUS	271,148	
(R&D) Polar Programs	NSF	* 47.078	VARIOUS	194,236	
(R&D) International Science and Engineering	NSF	* 47.079	VARIOUS	43,710	
(R&D) Office of Cyberinfrastructure	NSF	* 47.080	VARIOUS	223,810	
ARRA-(R&D) Trans-NSF Recovery Act R S	NSF	* 47.082	VARIOUS	3,764,621	639,375
(R&D) EAP Star Program	EPA,ORD	* 66.509	RD83438601	277,752	
(R&D) Energy Commercialization Center	Dept. of Energy	* 81.036	DESC0005480	368,850	
(R&D) Office of Science Financial Assist	Dept. of Energy	* 81.049	VARIOUS	2,145,807	369,103
(R&D) Conservation Research and Devlp	Dept. of Energy	* 81.086	VARIOUS	729,370	
ARRA-(R&D) Renewable Energy R&D	Dept. of Energy	* 81.087	VARIOUS	841,420	177,143
(R&D) Renewable Energy Research & Dev.	Dept. of Energy	* 81.087	VARIOUS	5,733,023	4,829,407
(R&D) Fossil Energy Research and Develop	Dept. of Energy	* 81.089	VARIOUS	1,108,668	140,172
(R&D) Nuclear Energy-Infrastructure	Dept. of Energy	* 81.121	DENE0000451	189,593	
(R&D) C02 Predictivity	Dept. of Energy	* 81.124	DENA0000740	1,295,648	109,063
ARRA-(R&D) Site Char Geo Formations CO2	Dept. of Energy	* 81.134	VARIOUS	5,913,899	5,602,857
(R&D) Advanced Research & Projects Agency	Dept. of Energy	* 81.135	VARIOUS	406,602	76,205
(R&D)(SFA) Federal Work Study Program	ED,SFAP	* 84.033	P033A114217	194,489	
(R&D) Comm of Caring Elem Curric Dev	ED,PE	* 84.116	P116Z090082	9,232	
(R&D) COE: Project	DHHS,CDC	* 93.065	5P01HK000069-02	228,857	143,162
(R&D) Food and Drug Administration - Resh	DHHS,FDA	* 93.103	VARIOUS	464,331	65,533
(R&D) Environmental Health	DHHS,NIH	* 93.113	VARIOUS	820,773	
(R&D) Oral Diseases and Disorders Research	DHHS,NIH	* 93.121	VARIOUS	151,997	96,807
(R&D) Human Genome Research	DHHS,NIH	* 93.172	VARIOUS	1,329,859	206,572

* Major Programs, see Note 2.A.

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State of Utah
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Grant Name	Federal Granting Agency	Federal Catalog#	Federal Award/Contract #	Expenditures	Pass-Through
(R&D) Research Related to Deafness and Communication Disorders	DHHS,NIH	* 93.173	VARIOUS	3,741,111	349,714
(R&D) Pneumonia In Children	DHHS,CDC	* 93.185	VARIOUS	543,734	
(R&D) Complementary & Alternative Medicine	DHHS,NIH	* 93.213	VARIOUS	9,673	9,673
(R&D) Healthcare Cost, Quality & Outcomes	DHHS,HRQ	* 93.226	VARIOUS	1,984,179	230,081
(R&D) Neuro-Immune Mechanisms	DHHS,NIH	* 93.233	5R01HL086508-04	373,290	
(R&D) Mental Health Research Grants	DHHS,NIH	* 93.242	VARIOUS	2,359,761	248,285
(R&D) Commercial Truck Driver Injury	DHHS,CDC	* 93.262	5R01OH009155-03	153,712	137,947
(R&D) Drug Abuse Research Programs	DHHS,NIH	* 93.279	VARIOUS	3,189,085	143,597
(R&D) Investigations and Technical Asst.	DHHS,CDC	* 93.283	VARIOUS	1,137,258	64,024
(R&D) Technolog. Innovations to Improve Hlth	DHHS,NIH	* 93.286	VARIOUS	2,092,616	198,408
(R&D) Trans-NIH Research Support	DHHS,NIH	* 93.310	VARIOUS	3,203,295	17,191
(R&D) PORCN and WNT	DHHS,NIH	* 93.351	1R210D010559-01	13,996	
(R&D) Nursing Research	DHHS,NIH	* 93.361	VARIOUS	4,103	
(R&D) Research Infrastructure	DHHS,NIH	* 93.389	VARIOUS	6,242,566	292,424
(R&D) Cancer Cause and Prevention Res.	DHHS,NIH	* 93.393	VARIOUS	9,966,942	795,644
(R&D) Cancer Detection and Diagnosis	DHHS,NIH	* 93.394	VARIOUS	1,801,850	
(R&D) Cancer Treatment Research	DHHS,NIH	* 93.395	VARIOUS	3,804,471	123,186
(R&D) Cancer Biology Research	DHHS,NIH	* 93.396	VARIOUS	1,096,345	9,623
(R&D) Cancer Centers Support Grants	DHHS,NIH	* 93.397	VARIOUS	1,554,242	
(R&D) Mingnan Chen K99 Award	DHHS,NIH	* 93.399	7K99CA153929-03	40,791	
(R&D) Cancer Control	DHHS,NIH	* 93.399	VARIOUS	1,157,448	229,251
ARRA-(R&D) Trans-NIH Recovery Act R S	DHHS,NIH	* 93.701	VARIOUS	9,265,894	2,001,941
ARRA-(R&D) Primary Care Practice Redesign	DHHS,AHRQ	* 93.715	1R18HS02010601	985,538	
(R&D) Cancer Disparities Recruitment	DHHS,CMS	* 93.779	1A0CMS300067-01	13,493	
(R&D) Heart and Vascular Diseases Res.	DHHS,NIH	* 93.837	VARIOUS	13,012,211	622,510
(R&D) Lung Diseases Research	DHHS,NIH	* 93.838	VARIOUS	1,737,984	66,634
(R&D) Blood Diseases and Resources	DHHS,NIH	* 93.839	VARIOUS	1,533,700	713,023
(R&D) Arthritis, Musculoskeletal and Skin Diseases Research	DHHS,NIH	* 93.846	VARIOUS	1,955,540	160,004
(R&D) Diabetes, Endocrinology & Metabolism	DHHS,NIH	* 93.847	VARIOUS	10,813,361	983,784
(R&D) Kidney Diseases, Urology, Hematology	DHHS,NIH	* 93.849	VARIOUS	384,718	4,098
(R&D) Neurosciences and Neurological Dis.	DHHS,NIH	* 93.853	VARIOUS	5,127,126	474,286
(R&D) Allergy, Immunology, and Transplant	DHHS,NIH	* 93.855	VARIOUS	5,755,882	200,184
(R&D) Biomedical Research & Research Trn	DHHS,NIH	* 93.859	VARIOUS	21,316,877	3,986,602
(R&D) Child Health & Human Development	DHHS,NIH	* 93.865	VARIOUS	10,450,603	1,938,567
(R&D) Aging Research	DHHS,NIH	* 93.866	VARIOUS	2,200,439	99,121
(R&D) Vision Research	DHHS,NIH	* 93.867	VARIOUS	9,117,889	873,760
(R&D) Medical Library Assistance	DHHS,NIH	* 93.879	VARIOUS	1,028,090	
(R&D) Creighton Model NFP Use	DHHS,OPA	* 93.974	5FPRPA006035-03-00	32,498	
(R&D) International Research	DHHS,NIH	* 93.989	VARIOUS	914,670	235,265
(R&D) IMASS Intelligent Sensing System	DHS	* 97.077	2009DN077ARI03802	30,731	
(R&D) Fluorescent Sensing	DHS	* 97.108	2009ST108LR0005	682,199	99,576
(R&D) Department of Energy	Dept. of Energy	* N/A	VARIOUS	5,870,567	293,071
(R&D) Role of Ceramide In Obesity	DHHS	* N/A	1R15HL091493-01	12,056	
ARRA-(R&D) NIH National Library of Medicine	DHHS,NIH	* N/A	VARIOUS	2,519,767	2,181,481
(R&D) Department of Health & Human Svcs.	DHHS	* N/A	VARIOUS	16,572,404	5,071,230
(R&D) Department of Defense	DOD	* N/A	VARIOUS	3,121,107	416,899
(R&D) Department of Interior	DOI	* N/A	VARIOUS	250,589	
(R&D) Opioid Drug Interactions	DOJ	* N/A	2011DNBXX532	112,486	
(R&D) Department of Transportation	DOT	* N/A	VARIOUS	111,993	
(R&D) Environmental Protection Agency	EPA	* N/A	VARIOUS	247,912	
(R&D) Nat'l. Aeronautics & Space Admin.	NASA	* N/A	VARIOUS	1,358,887	55,390

* Major Programs, see Note 2.A.

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State of Utah
Schedule of Expenditures of Federal Awards by State Agency
For the Year Ended June 30, 2012

Grant Name	Federal Granting Agency	Federal Catalog#	Federal Award/Contract #	Expenditures	Pass-Through
(R&D) Visualizing Poetry	NFAH,NEH	* N/A	HJ5009912	16,583	
(R&D) National Science Foundation	NSF	* N/A	VARIOUS	101,412	
(R&D) Gromov-Witten Theory	NSF	* N/A	DMS0901098	52,948	
(R&D) EPSCOR Planning Grant	NSF	* N/A	0940499	136,354	100,000
(R&D) Faculty Develop Nuclear Engine	NRC	* N/A	NRC3810934	80,625	
(R&D) Veritas Observatory	SI	* N/A	SV171007	14,760	
(R&D) Department of Agriculture	USDA	* N/A	VARIOUS	265,032	
(R&D) Department of Veterans Affairs	VA	* N/A	VARIOUS	1,235,669	
Non-Research Grants					
Public Telecommunications Facilities Plan	DOC,NTIA	11.550	VARIOUS	192,074	
Wendover Translator Reim	DOC,NTIA	11.550	4909U90390	54,131	
ARRA-NTIA BTOP	DOC,NTIA	11.557	NT10BIX5570024	6,008,834	1,944,907
ARRA-Upgrading Seismic Monitoring	DOI,GS	15.807	G09AC00467	24,201	
Wasatch GPS Network	DOI,GS	15.807	G10AC00159	24,302	
CESU	DOI,GS	15.808	G06AC0004706HQAG0157	11,472	
Save Utah's Treasures	DOI,NPS	15.904	ST0308002308	361,892	
Low Income Taxpayer Clinic 2012	Treasury/IRS	21.008	12LITC0149	30,455	
National Endowment For the Art	NFAH,NEA	45.024	VARIOUS	96,427	
Promotion of the Humanities – Public Prgms	NFAH,NEH	45.164	VARIOUS	291,007	
Trailhead To Utah	NFAH,IMLS	45.301	MA0409025109	46,180	
National Leadership Grants	NFAH,IMLS	45.312	VARIOUS	14,188	
Engineering Grants	NSF	47.041	VARIOUS	319	
Mathematical and Physical Sciences	NSF	47.049	VARIOUS	140,321	
Computer & Info Science and Engineering	NSF	47.070	VARIOUS	18,801	
Biological Sciences	NSF	47.074	VARIOUS	725,164	
Social, Behavioral, and Economic Sciences	NSF	47.075	VARIOUS	15,811	
Education and Human Resources	NSF	47.076	VARIOUS	1,368,459	40,517
International Science and Engineering (OISE)	NSF	47.079	VARIOUS	624,935	
(SFA) Supp. Educ. Opportunity Grants	ED,SFAP	* 84.007	P007A114217	410,134	
NRC Fellowships Program	ED,PE	84.015	VARIOUS	825,428	402,338
(SFA) Federal Work Study Program	ED,SFAP	* 84.033	P033A114217	1,007,502	
(SFA) Perkins Loan Program	ED,SFAP	* 84.038	P038A114217	328,185	
(TRIO) Student Support Services	ED,PE	84.042	P042A100856	354,449	
(TRIO) Upward Bound	ED,PE	84.047	P047A070615/P047A120645	753,574	
(SFA) Pell Grant Program	ED,SFAP	* 84.063	VARIOUS	32,486,644	
Health Sciences Leap Expansion	ED,PE	84.116	P116Z080324	3,641	
Spec. Ed–Personnel Children w Disabilities	ED,SERS	84.325	VARIOUS	958,738	
Child Care Access Means Parents in School	ED,PE	84.335	P335A100149	75,372	
(SFA) Academic Competitiveness Grants	ED,PE	* 84.375	P375A102349	31,898	
(SFA) National SMART Grants	ED,SFAP	* 84.376	P376S102349	176,374	
(SFA) TEACH Grants	ED,PE	* 84.379	P379T122349	29,000	
Utah ADRC	DHHS,ACL	93.048	90DR0029-03	272,312	99,505
Utah Wins Asist 2010	DHHS,OS	93.088	6ASTWH070006-03	(85)	
Utah Model AHEC Program	DHHS,HRSA	93.107	VARIOUS	242,692	161,282
Maternal and Child Health Consolidated	DHHS,HRSA	93.110	VARIOUS	798,407	516,919
Occ Med Residency Program	DHHS,HRSA	93.117	VARIOUS	279,145	
Emergency Medical Services for Children	DHHS,HRSA	93.127	VARIOUS	3,031,550	
Ryan White Program Part D	DHHS,HRSA	93.153	VARIOUS	410,083	
Fellowship For Jinchuan Xing	DHHS,NIH	93.172	5K99HG005846-02	59,290	
Deafness and Communication Disorders	DHHS,NIH	93.173	VARIOUS	39,001	
AI Patient Navigator Outreach	DHHS,HRSA	93.191	VARIOUS	441,424	235,404
Utah Remote Monitoring Project	DHHS,HRSA	93.211	VARIOUS	318,261	8,572
Complementary and Alternative Medicine	DHHS,NIH	93.213	VARIOUS	63,841	

* Major Programs, see Note 2.A.

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State of Utah
Schedule of Expenditures of Federal Awards by State Agency
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Grant Name	Federal Granting Agency	Federal Catalog#	Federal Award/Contract #	Expenditures	Pass-Through
Healthcare Costs, Quality and Outcomes Evaluation and Implementation	DHHS,HRQ	93.226	VARIOUS	455,792	
Mental Health Research Grants	DHHS,TSDR	93.240	5U01EH000453-02	73,113	
Advanced Educational Nursing	DHHS,NIH	93.242	VARIOUS	189,607	
Geriatric Academic Career Awards	DHHS,HRSA	93.247	VARIOUS	660,760	
Poison Control	DHHS,HRSA	93.250	VARIOUS	139,223	
ERC Training Grant	DHHS,HRSA	93.253	VARIOUS	222,184	
(SFA) NFLP - FCC 11/12	DHHS,CDC	93.262	VARIOUS	1,562,324	15,370
Population - Based Clinical	DHHS,HRSA	* 93.264	2E01HP13017-02-00	260,998	
Drug Abuse and Addiction Research Programs	DHHS,HRSA	93.265	5K08HS018538-02	11,922	
Resting-State Connectivity	DHHS,NIH	93.279	VARIOUS	905,419	
NRSA Catherine Caska	DHHS,NIH	93.281	5K23MH087831-03	299,016	
Enhancing ADDM	DHHS,NIH	93.282	5F31MH091915-02	3,833	
Discovery & Applied Resh Tech Innovations	DHHS,CDC	* 93.283	VARIOUS	524,331	
Coalition Healthier Community	DHHS,NIH	93.286	VARIOUS	38,197	
Native American Internship	DHHS,OS	93.290	VARIOUS	270,499	62,927
(SFA) PCL FCC - Allopathic Medicine	DHHS,NIH	93.307	5R25MD006781-02	186,927	7,329
Advanced Education Nursing	DHHS,HRSA	* 93.342	E26HP21716-01-00	614,288	
NRSA Sarah Iribarren	DHHS,HRSA	93.358	6A10HP22141-01-00	80,971	
(SFA) Nursing Student Loans	DHHS,NIH	93.361	1F31NR012614-01	34,428	
National Center for Research Resources	DHHS,HRSA	* 93.364	2E4CHP19114-02-00	5,158	
Osteosarcomagenesis	DHHS,NIH	93.389	VARIOUS	719,281	
Cancer Research Manpower	DHHS,NIH	93.393	5K08CA138764-04	157,776	
ARRA-Equipment to Enhance Training	DHHS,NIH	93.398	VARIOUS	638,212	
Advanced Nursing	DHHS,HRSA	93.411	D76HP20554	105	
EPAT	DHHS,HRSA	93.513	1T57HP20586-01-00	392,040	
ARRA-Trans-NIH Recovery Act R S	DHHS,HRSA	93.513	1T88HP20920-01-00	88,000	
ARRA-Facilities for Biomedical Resh	DHHS,NIH	93.701	VARIOUS	1,086,366	23,197
Heart and Vascular Diseases Research	DHHS,NIH	93.702	1C06RR022056-01	4,991,496	
Lung Disease	DHHS,NIH	93.837	VARIOUS	932,968	
National Research Service Awards	DHHS,NIH	93.838	VARIOUS	302,997	
Training Program-Nephrology	DHHS,NIH	93.847	VARIOUS	1,159,375	
Neurosciences and Neurological Disorders	DHHS,NIH	93.849	5T32DK070557-4	43,168	
Allergy, Immunology and Transplantation	DHHS,NIH	93.853	VARIOUS	888,840	
Biomedical Research and Training	DHHS,NIH	93.855	VARIOUS	681,351	5,848
Child Health and Human Development	DHHS,NIH	93.859	VARIOUS	520,934	35,085
Aging Research	DHHS,NIH	93.865	VARIOUS	2,096,765	705,241
Medical Library Assistance	DHHS,NIH	93.866	VARIOUS	991,035	
Physician Assistant Training	DHHS,NIH	93.879	VARIOUS	933,234	
CMP Personalized Healthcare	DHHS,HRSA	93.884	VARIOUS	67,543	
Hispanic Teen Moms	DHHS,HRSA	93.888	1D1BRH20425-01-00	800,149	159,333
Outpatient Early Intervention Svcs HIV Disease	DHHS,MH	93.910	5YEPMP090038-03-00	322,087	
Ryan White Reimbursement	DHHS,HRSA	93.918	VARIOUS	858,300	
VISTA Project	DHHS,HRSA	93.924	1T22HA22943-01-00	3,359	
Geothermal Student Competition	CNCS	94.013	10VSPUT006	13,372	
Department of Health and Human Services	Dept. of Energy	N/A	AXH14045602	7,661	
Department of Defense	DHHS	N/A	VARIOUS	7,138,341	1,371,935
Department of the Interior	DOD	N/A	VARIOUS	152,793	
Department of Transportation	DOI	N/A	VARIOUS	922,899	
Dept. of Housing and Urban Development	DOT	N/A	VARIOUS	1,652,947	73,099
National Aeronautics and Space Admin.	HUD	N/A	VARIOUS	297,952	
NDNP Phase 1	NASA	N/A	VARIOUS	1,037,152	556,551
Institute of Museum and Library Services	NFAH,NEH	N/A	PJ5000305	46,663	
	NFAH,IMLS	N/A	VARIOUS	243,978	

* Major Programs, see Note 2.A.

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State of Utah
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Grant Name	Federal Granting Agency	Federal Catalog#	Federal Award/Contract #	Expenditures	Pass-Through
National Science Foundation	NSF	N/A	VARIOUS	21,518	
National Science Foundation – Fellow	NSF	N/A	VARIOUS	59,349	
Low Income Taxpayer Clinic 2011	Treasury/IRS	N/A	LITC11	36,415	
Distance ED BSW Program	USDA,RD	N/A	706C16	38,477	
Department of Veterans Affairs	VA	N/A	VARIOUS	6,020,668	
Pass-Through From Non-State Entities:					
Research Grants					
(R&D) New ORF in Potyvirdae Genome — Iowa State University	USDA,NIFA	* 10.206	4164362A	48,733	
(R&D) Basic and Applied Scientific Resh — University of Colorado Boulder	DOD,DON,OCNF	* 12.300	1548378	190,620	
University of Notre Dame	DOD,DON,OCNF	* 12.300	201839	436,702	
(R&D) Military Medical Research & Devel — Florida State University	DOD,AMedicalC	* 12.420	R01481	18,961	
The Geneva Foundation	DOD,AMedicalC	* 12.420	S123001	15,811	
Univ. of Alabama at Birmingham	DOD,AMedicalC	* 12.420	VARIOUS	71,699	
(R&D) Basic Scientific Reserach — Duke University	DOD,AMaterielC	* 12.431	11AR01066	70,811	
Saint Louis University	DOD,AMaterielC	* 12.431	W911NF0720062	77,304	
University of California Davis	DOD,AMaterielC	* 12.431	0700159	46,999	
(R&D) 3-D ENZYMATIC — Columbia University	DOD,DAF,MC	* 12.800	1ACCT522395POG03171	4,530	
(R&D) Research and Technology Develop — Case Western Reserve University	DOD,ARPA	* 12.910	RES503663	331,832	
University of Michigan	DOD,ARPA	* 12.910	F0235423001571504	39,526	
(R&D) Nellis Dunes Recreational Area — University of Nevada Las Vegas	DOI,BLM	* 15.235	11716P00	57,160	
(R&D) Retrofit Impacts of Oxy-Coal — Unismy of Wyoming	DOI,OSM	* 15.250	1001030	79,952	
(R&D) UCSB Strong Motions — University of California Santa	DOI,GS	* 15.807	KK1151	10,000	
(R&D) Science — University of California Davis	NASA	* 43.001	201014168UTAH01	71,781	
Yale University	NASA	* 43.001	C12N11372N00192	9,010	
(R&D) Engineering Grants — Arizona State University	NSF	* 47.041	11587	29,356	
University of Michigan	NSF	* 47.041	Z376501	20,387	
University of Southern Califor	NSF	* 47.041	H44550	69,118	
(R&D) Mathematical & Physical Sciences — Colorado School of Mines	NSF	* 47.049	400361P0120847	4,011	
University of Colorado at Boulder	NSF	* 47.049	0000067989	60,554	
Wayne State University	NSF	* 47.049	WSU07080	9,428	
(R&D) Geosciences — Colorado State University	NSF	* 47.050	VARIOUS	82,663	
Oregon Health and Science University	NSF	* 47.050	GSTCN001A7UTAH	(332)	
Texas Christian University	NSF	* 47.050	P24475000	76,479	
(R&D) Computer, Info Science & Engineering — New Mexico Consortium	NSF	* 47.070	NMC006	114,403	
Northeastern University	NSF	* 47.070	501847P1002650	566	
(R&D) Biological Sciences — University of Arizona	NSF	* 47.074	Y550697	223,930	
University of Kansas	NSF	* 47.074	VARIOUS	24,276	
University of Southern California	NSF	* 47.074	137255DBI0849977	10,426	

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Grant Name	Federal Granting Agency	Federal Catalog#	Federal Award/Contract #	Expenditures	Pass- Through
(R&D) Social, Behavioral, & Econ. Sciences —					
Arizona State University	NSF	* 47.075	11545	7,129	
Vanderbilt University	NSF	* 47.075	21204S1	16,735	
(R&D) Education and Human Resources —					
Arizona State University	NSF	* 47.076	KMS00192242	756	
Cornell University	NSF	* 47.076	569069074	10,629	
(R&D) Victoria Land Basin Tectonics —					
University of Nebraska-Lincoln	NSF	* 47.078	2505500001124	9,170	
(R&D) Magnetotelluric —					
US Civilian Research & Develop	NSF	* 47.079	RUG17026M011	6,801	
ARRA-(R&D) Trans-NSF Recovery Act R S —					
BBN Technologies Corporation	NSF	* 47.082	VARIOUS	474,352	
Ohio State University Research	NSF	* 47.082	60023884	18,465	
University of Michigan	NSF	* 47.082	3001341070	38,355	
University of Texas at Austin	NSF	* 47.082	VARIOUS	278,326	
University of California Santa	NSF	* 47.082	KK1011	130,191	
(R&D) SCERP —					
University of Texas at El Paso	EPA,OCFO	* 66.202	2630082264	46,871	
(R&D) EPA Traffic Modeling —					
North Carolina State University	EPA,ORD	* 66.509	2009231301	19,081	
(R&D) WERF BMP: TO5B & Select V2 —					
Colorado State University	EPA,ORD	* 66.511	G59083 & G59182	167,201	
ARRA-(R&D) Materials For Energy Systems —					
University of South Carolina	Dept. of Energy	* 81.049	146097	19,873	
(R&D) Office of Science Fin Assistance —					
Reaction Engineering Intl	Dept. of Energy	* 81.049	VARIOUS	95,114	
University of Colorado at Boulder	Dept. of Energy	* 81.049	1547650	129,228	
University of South Carolina	Dept. of Energy	* 81.049	101725	195,497	
ARRA-(R&D) Renewable Energy R&D —					
Altarock Energy	Dept. of Energy	* 81.087	VARIOUS	32,288	
Boise State University	Dept. of Energy	* 81.087	014G106215B	164,953	
Ruby Mountain Inc	Dept. of Energy	* 81.087	10015028	120,723	
(R&D) Create, Review & Teach Course —					
University of Nevada Reno	Dept. of Energy	* 81.087	UNR1114	12,401	
(R&D) Fossil Energy Research & Develop. —					
New Mexico Institute of Mining	Dept. of Energy	* 81.089	DSWT20	562,424	
Stanford University	Dept. of Energy	* 81.089	2428829046112A	60,796	
University of Kentucky	Dept. of Energy	* 81.089	46900105504	85,499	
Virginia Polytechnic Institute	Dept. of Energy	* 81.089	41638719122	40,954	
(R&D) Nuclear & EM Research —					
University of Nevada Reno	Dept. of Energy	* 81.104	UNR1188	921,474	
(R&D) Nuclear Forensics Educ Awd Pgm —					
Medical University of South CA	Dept. of Energy	* 81.121	MUSC12009	7,735	
ARRA-(R&D) Reg Seq Tech Training —					
New Mexico Tech	Dept. of Energy	* 81.133	DRSE10	166,798	
(R&D) Barriers —					
Information Technology & Innovation	EAC	* 90.403	2011002	34,467	
(R&D) Family Genetics Education —					
March of Dimes Birth Defects Found	DHHS,HRSA	* 93.110	6U33MC00157	74,109	
(R&D) MC1R and Human Melanocytes —					
University of Cincinnati	DHHS,NIH	* 93.113	C0EUS006413	85,455	
(R&D) EMS for Children —					
University of California Davis	DHHS,HRSA	* 93.127	VARIOUS	101,034	

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Schedule of Expenditures of Federal Awards by State Agency
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Grant Name	Federal Granting Agency	Federal Catalog#	Federal Award/Contract #	Expenditures	Pass-Through
University of Michigan (R&D) Injury Prevention & Control Research —	DHHS,HRSA	* 93.127	3001656022	7,858	
University of Colorado Denver	DHHS,CDC	* 93.136	VARIOUS	18,105	
University of Pennsylvania (R&D) Human Genome Research —	DHHS,CDC	* 93.136	551270	50,594	
Case Western Reserve University	DHHS,NIH	* 93.172	RES506542	4,193	
Jackson Laboratory	DHHS,NIH	* 93.172	653021	99,719	
Johns Hopkins University	DHHS,NIH	* 93.172	2001504179	9,971	
University of Southern California (R&D) Deafness & Communication Dis —	DHHS,NIH	* 93.172	VARIOUS	149,123	
Brigham Young University	DHHS,NIH	* 93.173	090280	33,917	
University of Maryland	DHHS,NIH	* 93.173	SR00001588DC10915	143,147	
University of Mississippi Medi	DHHS,NIH	* 93.173	68100530413	8,834	
University of Wisconsin-Madison (R&D) Healthcare Costs, Quality & Outcomes —	DHHS,NIH	* 93.173	VARIOUS	11,192	
Childrens Hospital Philadelphia	DHHS,AHRQ	* 93.226	VARIOUS	637,407	
University California Davis (R&D) Natl Ctr on Sleep Disorders Research —	DHHS,AHRQ	* 93.226	VARIOUS	89,416	
Northwestern University	DHHS,NIH	* 93.233	60029273UT	41,383	
U of California San Francisco	DHHS,NIH	* 93.233	5291SC	122,640	
(R&D) Precarious Plans — Stanford University	DHHS,OS	* 93.239	2945143104354C	10,901	
(R&D) Mental Health Research Grants — Boston University	DHHS,NIH	* 93.242	VARIOUS	33,112	
Miriam Hospital	DHHS,NIH	* 93.242	7109287	137	
Univ of North Carolina Chapel Hill (R&D) Mountain West ATTC —	DHHS,NIH	* 93.242	VARIOUS	179,571	
University of Nevada Reno	DHHS,SAMHSA	* 93.243	UNR1170	6,094	
(R&D) PH Training Centers Grant — University of California Los Angeles	DHHS,HRSA	* 93.249	1920GNA287	104,382	
(R&D) Occupational Safety and Health — University of Alaska Fairbanks	DHHS,CDC	* 93.262	UAF100038P0FP00692	8,033	
Univ of California San Francisco (R&D) Drug Abuse and Addiction —	DHHS,CDC	* 93.262	VARIOUS	31,097	
Barrow Neurological Institute	DHHS,NIH	* 93.279	1031216	85,278	
Univ of North Carolina at Chapel Hill (R&D) Tech Innovations to Improve Human —	DHHS,NIH	* 93.279	551257	121,808	
Brigham & Womens Hospital	DHHS,NIH	* 93.286	VARIOUS	526,488	
Cleveland Clinic Foundation (R&D) Nursing Research —	DHHS,NIH	* 93.286	4639216	45,086	
Qcmetrix Inc	DHHS,NIH	* 93.361	VARIOUS	204,323	
(R&D) National Ctr for Research Resources — Cornell University	DHHS,NIH	* 93.389	0804048611111925	84,785	
University of Washington	DHHS,NIH	* 93.389	728865	6,942	
(R&D) Cancer Cause & Prevention Res — Columbia University	DHHS,NIH	* 93.393	VARIOUS	136,264	
Fox Chase Cancer Center	DHHS,NIH	* 93.393	VARIOUS	278,664	
Fred Hutchinson Cancer Research	DHHS,NIH	* 93.393	VARIOUS	92,166	
Harvard School of Public Healt	DHHS,NIH	* 93.393	23570114080	110,763	
Kaiser Permanente	DHHS,NIH	* 93.393	115938301	326,003	
Mayo Clinic Rochester	DHHS,NIH	* 93.393	VARIOUS	78,911	15,495
Texas Tech University	DHHS,NIH	* 93.393	501CA120938-02	12,965	
University of Illinois at Chicago	DHHS,NIH	* 93.393	2009026710200	329,214	

* Major Programs, see Note 2.A.

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

State of Utah
Schedule of Expenditures of Federal Awards by State Agency
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Grant Name	Federal Granting Agency	Federal Catalog#	Federal Award/Contract #	Expenditures	Pass- Through
(R&D) Breast Cancer Classification —					
Brigham & Womens Hospital	DHHS,NIH	* 93.394	PS105582	10,307	
University of Massachusetts	DHHS,NIH	* 93.394	6121965RFS900263	45,327	
Vestan Inc	DHHS,NIH	* 93.394	10022455	163,975	
(R&D) Cancer Treatment Research —					
Childrens Oncology Group	DHHS,NIH	* 93.395	021010	11,488	
MD Anderson Cancer Center	DHHS,NIH	* 93.395	2986798015413	86,226	
Mount Sinai School of Medicine	DHHS,NIH	* 93.395	VARIOUS	277,460	
National Childhood Cancer Foundation	DHHS,NIH	* 93.395	VARIOUS	30,000	
(R&D) Cancer Centers Support Grants —					
Mayo Clinic Rochester	DHHS,NIH	* 93.397	2P50CA11620106A1	4,361	
MD Anderson Cancer Center	DHHS,NIH	* 93.397	1201156798115636	91,504	
University of Texas at Houston	DHHS,NIH	* 93.397	3325698115636	204,200	
(R&D) Prostate Cancer Susceptibility —					
Johns Hopkins Hospital	DHHS,NIH	* 93.399	2000368388	115,677	
ARRA-(R&D) KT TBI —					
Columbia University	DHHS,HRSA	* 93.418	9ACCT539621	26,056	
(R&D) KT TBI —					
Columbia University	DHHS,HRSA	* 93.418	9ACCT539621	100,195	
(R&D) Search and Identification —					
Florida State University	DHHS,ACF	* 93.564	R01480	12,256	
(R&D) Trans-NIH Recovery Act Research —					
Childrens Hospital Pittsburgh	DHHS,NIH	* 93.701	0008749AMEND2	5,334	
ARRA-(R&D) Trans-NIH Recovery Act R S —					
Albert Einstein Medical Center	DHHS,NIH	* 93.701	R01CA140467-02	12,342	
Brigham & Womens Hospital	DHHS,NIH	* 93.701	104963	431	
Childrens Hospital Pittsburgh	DHHS,NIH	* 93.701	0008749	41,381	
Cincinnati Childrens Hospital	DHHS,NIH	* 93.701	105792	75,566	
Cornell University	DHHS,NIH	* 93.701	110405443	102,803	
Duke Clinical Research Institute	DHHS,NIH	* 93.701	165191 SITE 558	15,431	
Duke University	DHHS,NIH	* 93.701	165191UNIV0FUTAH	23,221	
Fred Hutchinson Cancer Research	DHHS,NIH	* 93.701	0000691045	32,600	
Johns Hopkins University	DHHS,NIH	* 93.701	2001152586	84,199	
Mayo Clinic Rochester	DHHS,NIH	* 93.701	3U01CA118444-04S1	(785)	
National Childhood Cancer Foundation	DHHS,NIH	* 93.701	5927-1011	22,306	
Northern California Inst Research	DHHS,NIH	* 93.701	VARIOUS	62,356	
Oregon Health & Science University	DHHS,NIH	* 93.701	9001291002UTAH	74,393	
San Francisco State University	DHHS,NIH	* 93.701	S10-0006	(22)	
University of California San Diego	DHHS,NIH	* 93.701	10313245 - SUB	30,359	
University of Chicago	DHHS,NIH	* 93.701	40596	22,608	
University of Florida	DHHS,NIH	* 93.701	UF10181	42,153	
University of Massachusetts	DHHS,NIH	* 93.701	6124553RFS2011074	5,942	
University of Pennsylvania	DHHS,NIH	* 93.701	553406B	25,135	
University of Rochester	DHHS,NIH	* 93.701	VARIOUS	29,848	
ARRA-(R&D) Comparative Effectiveness Resh —					
University of Colorado at Denver	DHHS,AHRQ	* 93.715	6974SC	72,309	
University of Colorado at Denver	DHHS,AHRQ	* 93.715	FY11560007	152,435	
University of Colorado at Denver	DHHS,AHRQ	* 93.715	VUMC38277	95,169	
(R&D) SAFTINET —					
University of Colorado at Denver	DHHS,AHRQ	* 93.715	FY115600072523025	121,447	
ARRA-(R&D) Resident Handoff Practices —					
Childrens Hospital Boston	DHHS,OS	* 93.726	77543	93,489	

* Major Programs, see Note 2.A.

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

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ARRA-(R&D) Beacon Community Grant — Healthinsight	DHHS,OS	* 93.727	F0UU1	438,532	
ARRA-(R&D) SHARP — University of California San Diego	DHHS,OS	* 93.728	30766948SUB	85,465	
(R&D) Cardiovascular Diseases Research — Brigham & Womens Hospital	DHHS,NIH	* 93.837	VARIOUS	239,158	
Cedars Sinai Medical Center	DHHS,NIH	* 93.837	P00000813774	88,202	
Duke Clinical Research Institute	DHHS,NIH	* 93.837	VARIOUS	106,504	93,260
Georgia Health Sciences Univer	DHHS,NIH	* 93.837	240393	400,764	
Medical College of Wisconsin	DHHS,NIH	* 93.837	1U01HL10743701	15,215	
New England Research Institute	DHHS,NIH	* 93.837	VARIOUS	302,479	
University of California Davis	DHHS,NIH	* 93.837	SUB07001197	38,898	
Univ of California Los Angeles	DHHS,NIH	* 93.837	1553GKC907	(87,400)	
University of Iowa	DHHS,NIH	* 93.837	VARIOUS	3,980	
(R&D) Lung Diseases Research — University of California San Diego	DHHS,NIH	* 93.838	10294118	572,191	
University of Colorado at Denver	DHHS,NIH	* 93.838	FY11102005	36,371	
University of Illinois at Chicago	DHHS,NIH	* 93.838	201202813	42,497	
(R&D) Blood Diseases and Resources — Medical College of Wisconsin	DHHS,NIH	* 93.839	VARIOUS	56,132	
National Childhood Cancer Foundation	DHHS,NIH	* 93.839	020129	39,313	
University of Vermont	DHHS,NIH	* 93.839	20560	38,681	
Virginia Commonwealth University	DHHS,NIH	* 93.839	PT105889SC102422	492,823	
(R&D) Arthritis, Musculoskeletal & Skin Dis— Childrens Hospital Regional	DHHS,NIH	* 93.846	413820230301	(9,726)	
Emory University	DHHS,NIH	* 93.846	S741370	14,120	
Hospital for Special Surgery	DHHS,NIH	* 93.846	VARIOUS	49,852	
(R&D) Diabetes, Digestive, & Kidney Dis — Beth Israel Deaconess Medical	DHHS,NIH	* 93.847	VARIOUS	32,123	
Harvard University	DHHS,NIH	* 93.847	SUB2DK073843MUSEN	(106)	
Johns Hopkins University	DHHS,NIH	* 93.847	2000857375	35	
LaJolla Institute For Allergy & Immunology	DHHS,NIH	* 93.847	2257139334	107,558	
Mount Sinai School of Medicine	DHHS,NIH	* 93.847	VARIOUS	280,842	
New England Research Institute	DHHS,NIH	* 93.847	VARIOUS	40,984	
University of Colorado at Denver	DHHS,NIH	* 93.847	FY10269001	15,745	
University of Pennsylvania	DHHS,NIH	* 93.847	VARIOUS	3,732	
University of TX SW Medical Ctr	DHHS,NIH	* 93.847	GM0701230	977	
University of Virginia	DHHS,NIH	* 93.847	GC12032137564	52,525	
University of Wisconsin-Madison	DHHS,NIH	* 93.847	368K056	11,716	
Vanderbilt University	DHHS,NIH	* 93.847	VARIOUS	116,616	
Wake Forest University	DHHS,NIH	* 93.847	VARIOUS	34,296	
Washington University St Louis	DHHS,NIH	* 93.847	WU1071	(1)	
(R&D) Kidney Diseases, Urology & Hem — Cleveland Clinic Foundation	DHHS,PHS	* 93.849	VARIOUS	160,334	
(R&D) Extramural Neurosciences Disorders— Johns Hopkins University	DHHS,NIH	* 93.853	VARIOUS	211,199	
Mount Sinai School of Medicine	DHHS,NIH	* 93.853	COMBIRX69244P0SM9154389	68,744	
The Rehabilitation Institute of	DHHS,NIH	* 93.853	1R01NS05236901A2	80,992	
Research Inst at Nationwide Childrens Hosp	DHHS,NIH	* 93.853	VARIOUS	40,075	
Tourette Syndrome Association	DHHS,NIH	* 93.853	VARIOUS	(12,553)	
University of California San Francisco	DHHS,NIH	* 93.853	6958SC	84,270	
University of California San Diego	DHHS,NIH	* 93.853	P010323246	74,675	
University of Washington	DHHS,NIH	* 93.853	718823	39,571	

* Major Programs, see Note 2.A.

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Grant Name	Federal Granting Agency	Federal Catalog#	Federal Award/Contract #	Expenditures	Pass-Through
Yale University School of Medicine (R&D) Allergy, Immunology & Transplant —	DHHS,NIH	* 93.853	VARIOUS	34,632	11,163
Albert Einstein Medical Center	DHHS,NIH	* 93.855	VARIOUS	434,678	
Brigham & Womens Hospital	DHHS,NIH	* 93.855	VARIOUS	21,601	
Duke University	DHHS,NIH	* 93.855	3030454	213,462	
Idaho Technology Inc	DHHS,NIH	* 93.855	IT11640001CONS2	8,855	
Imquest Biosciences Inc	DHHS,NIH	* 93.855	5R21AI7977202	34,837	
Keck Graduate Institute	DHHS,NIH	* 93.855	5R01AI07624702	100,853	
U of No Carolina at Chapel Hill	DHHS,NIH	* 93.855	531540	289,855	
(R&D) Microbiology and Infectious Diseases —					
Colorado State University	DHHS,NIH	* 93.856	VARIOUS	412,035	
Imquest Biosciences Inc	DHHS,NIH	* 93.856	VARIOUS	177,368	
(R&D) Biomedical Research —					
Oregon Health & Science University	DHHS,NIH	* 93.859	GBIM00127AA	(243)	
University of California Davis	DHHS,NIH	* 93.859	06002869UT	26,366	
University of California San Diego	DHHS,NIH	* 93.859	10316875	47,255	
University of Illinois at Urbana-Champaign	DHHS,NIH	* 93.859	20100036506	239,749	
Virginia Polytechnic Institute	DHHS,NIH	* 93.859	43169819122	43,275	
Washington University in St Louis	DHHS,NIH	* 93.859	WU1272	62,400	
(R&D) Child Health & Human Development —					
Children's Hospital Los Angeles	DHHS,NIH	* 93.865	VARIOUS	37,830	
Children's Research Institute	DHHS,NIH	* 93.865	03781103	3,547	
Columbia University	DHHS,NIH	* 93.865	VARIOUS	80	
Research Foundation of SUNY	DHHS,NIH	* 93.865	48157	(4,947)	
RTI International	DHHS,NIH	* 93.865	5U10HD053124PRIME	35,912	12,998
U of No Carolina at Chapel Hill	DHHS,NIH	* 93.865	VARIOUS	144,192	
University of California San Francisco	DHHS,NIH	* 93.865	6785SC44493133446	135,000	
University of California Davis	DHHS,NIH	* 93.865	090014809	95,092	
University of New Mexico	DHHS,NIH	* 93.865	3R95Y02	26,665	
Wayne State University	DHHS,NIH	* 93.865	WSU11048	30,193	
Children's National Medical Center	DHHS,NIH	* 93.865	79280412	141,457	
(R&D) Aging Research —					
Duke Clinical Research Institute	DHHS,NIH	* 93.866	VARIOUS	265,384	
Northern California Inst for Research & Ed	DHHS,NIH	* 93.866	1574	61,151	
University of Louisville	DHHS,NIH	* 93.866	I0IC051523Z19A	(20,510)	
University of Wisconsin-Madison	DHHS,NIH	* 93.866	X279403	36,865	
(R&D) Vision Research —					
Brigham & Womens Hospital	DHHS,NIH	* 93.867	103324	49,238	
Childrens Hospital Philadelphia	DHHS,NIH	* 93.867	3208861402	67,694	
Columbia University	DHHS,NIH	* 93.867	various	105,987	
Jaeb Center for Health Research	DHHS,NIH	* 93.867	1288910	1,769	
Johns Hopkins University	DHHS,NIH	* 93.867	2000011274	8,255	
Univ of North Carolina at Chapel Hill	DHHS,NIH	* 93.867	531154	5,955	
University of Minnesota	DHHS,NIH	* 93.867	S4856207101	186,433	70,142
(R&D) Evaluation of HIV Intervention —					
University of California San Francisco	DHHS,CDC	* 93.941	6888SC	13,615	
(R&D) Mollusk ICBG —					
Oregon Health & Science University	DHHS,NIH	* 93.989	GEBSN0062UTAH	144,519	
(R&D) Central Intelligence Agency —					
North Carolina State University	CIA	* N/A	2010231601	171,324	
Sensormatrix	CIA	* N/A	10023704	95,000	

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Grant Name	Federal Granting Agency	Federal Catalog#	Federal Award/Contract #	Expenditures	Pass-Through
ARRA-(R&D) Department of Energy —					
CSI Technologies	Dept. of Energy	* N/A	CSI0002795	(2,188)	
Houghton Cascade Holdings LLC	Dept. of Energy	* N/A	10028621	2,240	
(R&D) Department of Energy —					
Headwaters Inc	Dept. of Energy	* N/A	VARIOUS	142,720	
Materials and Systems Research	Dept. of Energy	* N/A	VARIOUS	35,761	
Medical University of South Ca	Dept. of Energy	* N/A	MUSC10115	37,015	
Newpath Research LLC	Dept. of Energy	* N/A	VARIOUS	30,434	
Ormat Technologies Inc	Dept. of Energy	* N/A	VARIOUS	51,695	
Praxair Inc	Dept. of Energy	* N/A	10001708	44,072	
Reaction Engineering Intl	Dept. of Energy	* N/A	82281	71,992	
Research Partnership to Secure	Dept. of Energy	* N/A	VARIOUS	197,539	58,832
RTI International	Dept. of Energy	* N/A	23400211955	12,251	
Savannah River Nuclear Solution	Dept. of Energy	* N/A	AC723150	15,008	
Schlumberger Data & Consulting	Dept. of Energy	* N/A	10021821	10,794	
Southern Methodist University	Dept. of Energy	* N/A	DEAC5209NA29325	84,779	
Spectral Sciences	Dept. of Energy	* N/A	9493	142,869	
University of Wisconsin-Madison	Dept. of Energy	* N/A	354K760	33,114	
VIS Trails Inc	Dept. of Energy	* N/A	VARIOUS	28,632	
Washington Savannah River Comp	Dept. of Energy	* N/A	AC723290	49,795	
University of Nevada Reno	Dept. of Energy	* N/A	VARIOUS	94,227	
(R&D) Department of State —					
Conrad	Dept. of State	* N/A	VARIOUS	874,541	
Population Council	Dept. of State	* N/A	SH1111	13,263	
ARRA-(R&D) Health and Human Services —					
General Electric Company	DHHS	* N/A	P040006524310017489	25,333	
Maximus Federal Services Inc	DHHS	* N/A	FED61S107460	314,567	
(R&D) Health and Human Services —					
Agri Analysis Inc	DHHS	* N/A	VARIOUS	24,098	
Cedars Sinai Medical Center	DHHS	* N/A	VARIOUS	156,583	
Children's National Medical Ce	DHHS	* N/A	40821103	91,699	
Christopher Reeve Paralysis Foundation	DHHS	* N/A	U10CCU2203679	1,054	
Cleveland Clinic Foundation	DHHS	* N/A	4435229	(1,028)	
Duke Clinical Research Institu	DHHS	* N/A	1U01AG03466101	10,241	
Duke University	DHHS	* N/A	167326	5,134	
Echelon Biosciences Inc	DHHS	* N/A	R43HD066993	7,576	
Electro-Biology Inc	DHHS	* N/A	VARIOUS	119,278	
Electronic Bioscience, LLC	DHHS	* N/A	2814021NH1C	18,562	
Emmes Corp	DHHS	* N/A	VARIOUS	69,365	
Epitel	DHHS	* N/A	VARIOUS	93,052	
Fox Chase Cancer Center	DHHS	* N/A	FCCC1802001P0201200107	192,401	
George Washington University	DHHS	* N/A	VARIOUS	821,563	457,741
Glycomira LLC	DHHS	* N/A	VARIOUS	36,848	
Gvd Corp	DHHS	* N/A	10020388	21,121	
Idaho Technology Inc	DHHS	* N/A	VARIOUS	512,615	14,063
Johns Hopkins University	DHHS	* N/A	JHHL6892701	1,966	
Kineta Inc	DHHS	* N/A	PHASEII10016246	61,263	
Kitware	DHHS	* N/A	K000432S01	26,378	
Louisiana St Univ Health Science	DHHS	* N/A	0990010A3MH085387	67,746	
Massachusetts General Hospital	DHHS	* N/A	N01PC5504940	14,129	
Nanoshell LLC	DHHS	* N/A	10008581	5,568	
National Childhood Cancer Foundation	DHHS	* N/A	VARIOUS	149,483	
Navigen	DHHS	* N/A	1R43AI095172-01A1	29,497	

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New England Research Institute	DHHS	* N/A	SITE191	88,778	
Northern California Inst Resh	DHHS	* N/A	1459	(20,802)	
Novo Contour	DHHS	* N/A	10020321	8,651	
Omicia Inc	DHHS	* N/A	VARIOUS	48,265	
Orthocare Innovations LLC	DHHS	* N/A	VARIOUS	27,843	
Radiological Society of North	DHHS	* N/A	HHSN268200800020C	110,967	
RTI International	DHHS	* N/A	VARIOUS	1,176,073	650,754
Salk Institute for Biological	DHHS	* N/A	VARIOUS	283,389	
Seattle Children's Research Inc	DHHS	* N/A	10201SUB	4,080	
Thera Target Inc	DHHS	* N/A	10018419	69,668	
University of California Irvine	DHHS	* N/A	20061709	13,611	
University of South Florida	DHHS	* N/A	6119114400E	165,405	
University of Tennessee	DHHS	* N/A	VARIOUS	8,756	
University of Toledo	DHHS	* N/A	N201143	149,470	
University of Wisconsin-Madison	DHHS	* N/A	272K263	51,071	
Wasatch Microfluidics Inc	DHHS	* N/A	10026151	82,509	47,000
Washington University in St Louis	DHHS	* N/A	WU11208	325,833	
Westat	DHHS	* N/A	8906S08	22,406	
Northern California Inst Resh	DHHS	* N/A	001415	66,801	
(R&D) 50 Kbase DNA Sequencing — Electro-Biology Inc	DHS	* N/A	018HS1CP02257	114,356	
(R&D) Department of Commerce — Global Science & Tech Innovation	DOC	* N/A	SA11U0U01	762,949	70,000
(R&D) Department of Defense — Battelle Science & Technology	DOD	* N/A	TCN102180000255720	26,529	
Beth Israel Deaconess Medical	DOD	* N/A	W81XWH1010141	16,796	
Electrokinetic Signal Research	DOD	* N/A	100021331	22,284	
Electronic Bioscience, LLC	DOD	* N/A	2098029DA1C	59,160	
IBM Center for the Business of Gov	DOD	* N/A	4910001755	155,739	
Johns Hopkins University	DOD	* N/A	various	2,043,158	1,527,942
Lumarray Inc	DOD	* N/A	C0044101	50,269	
Materials and Systems Research	DOD	* N/A	20101	75,154	
North Carolina State University	DOD	* N/A	210113B	44,321	
Northeastern University	DOD	* N/A	504314P1104878	469,173	
Nvidia Corporation	DOD	* N/A	54128854	269,366	
Raytheon Company	DOD	* N/A	950001046513919	397,660	
Reaction Engineering Intl	DOD	* N/A	various	33,021	
Safety Management Services Inc	DOD	* N/A	1145	5,813	
Science Applications International	DOD	* N/A	P010045717	186,413	
Scientific Assessment Technology	DOD	* N/A	10006206PHASEII	1,824	
University of Kentucky	DOD	* N/A	UKRF304810387608160	51,144	
Wasatch Molecular Inc	DOD	* N/A	various	46,338	
Western Institute for Biomedical Research	DOD	* N/A	various	32,469	
(R&D) Department of the Interior — Center For Plant Conservation	DOI	* N/A	VARIOUS	27,211	
Hughes Research Laboratories	DOI	* N/A	VARIOUS	46,193	
(R&D) Department of Transportation — ICF Incorporated	DOT	* N/A	IIVV000157	2,924	
Kittelson & Associates Inc	DOT	* N/A	various	92,205	
KLS Engineering	DOT	* N/A	DFTH6110C000572	9,874	
North Dakota State University	DOT	* N/A	various	66,521	12,987
Texas A&M University	DOT	* N/A	S100088	13,691	
North Carolina State University	DOT	* N/A	2009038804	7,821	

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(R&D) Environmental Protection Agency —					
Health Effects Institute	EPA	* N/A	8009096	(7,089)	
San Diego State University Foundation	EPA	* N/A	55573A7804	(2,128)	
(R&D) Depart Housing & Urban Develop —					
Salt Lake County UT	HUD	* N/A	BV11255C	827,578	
(R&D) Nat'l. Aeronautics & Space Admin —					
Aribex Inc	NASA	* N/A	10022345	61,822	
Association for Institutional	NASA	* N/A	RG1156	32,481	
NASA Jet Propulsion Laboratory	NASA	* N/A	VARIOUS	127,277	
Space Telescope Science Instit	NASA	* N/A	VARIOUS	90,604	
University of California Santa	NASA	* N/A	KK9102	9,114	
Wyle Integrated Science and Engineering	NASA	* N/A	T72162	48,380	
University of Georgia	NASA	* N/A	RR1752254693408	17,288	
ARRA-(R&D) National Science Foundation —					
Arizona State University	NSF	* N/A	KMS02000150	366	
BBN Technologies Corporation	NSF	* N/A	9500009499	175,715	54,043
Brigham Young University	NSF	* N/A	110324	37,721	
Echelon Biosciences Inc	NSF	* N/A	10022703	32,965	
Global Environment for Network	NSF	* N/A	1855	4,554	
Heavystone Laboratory LLC	NSF	* N/A	10018547	37,891	
National Science Foundation	NSF	* N/A	ECS9979323	224	
Raytheon Company	NSF	* N/A	1861	22,079	
Smithsonian Astrophysical Observatory	NSF	* N/A	11SUBC400SV181012	3,326	
University Corp for Atmospheric Research	NSF	* N/A	S1185301	(27)	
University of California Davis	NSF	* N/A	060025831UTAHCCCF0702817	6,004	
University of California Irvine	NSF	* N/A	20102529	97,041	
Wasatch Microfluidics Inc	NSF	* N/A	10024120	31,326	
(R&D) Department of Agriculture —					
University of Florida	USDA	* N/A	UF11197	10,900	
University of Idaho	USDA	* N/A	GPK699SB001P00028386	(406)	
Pass-Through From Non-State Entities:					
Non-Research Grants					
IJSHS —					
Academy of Applied Science	DOD,OSD	12.630	W911NF1020076	25,000	
Western Waters Digital Library —					
Colorado State University	NFAH,NEH	45.149	G10101	(4,567)	
Spatial Algorithms —					
Computing Research Association	NSF	47.070	CIF32	2,811	
Batterer Intevention —					
NYU Langone Medical Center	NSF	47.075	F661401	26,287	
Graduate Preparation Institute —					
Arizona State University	NSF	47.076	12705	57,500	
ARRA-Workforce Training —					
University of Minnesota	Dept. of Energy	81.122	A000211567	14,776	
Etanercept In Kawasaki Disease —					
Seattle Children's Hospital	DHHS,FDA	93.103	10259SUB	(5,811)	
Pakistan Lead Study —					
University of Alabama at Birmingham	DHHS,NIH	93.113	000335078002	(479)	
Progesterone for TBI —					
University of Michigan	DHHS,HRSA	93.127	3001656022	23,077	
Hazardous Materials Training —					
University of Texas at Houston	DHHS,NIH	93.142	0007901A	37,854	

* Major Programs, see Note 2.A.

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

State of Utah
Schedule of Expenditures of Federal Awards by State Agency
For the Year Ended June 30, 2012

Grant Name	Federal Granting Agency	Federal Catalog#	Federal Award/Contract #	Expenditures	Pass-Through
AIDS Education & Training Center — University of Colorado at Denver	DHHS,HRSA	93.145	FY11163006/FY11163007	173,236	
CREST-E — Massachusetts General Hospital	DHHS,NIH	93.213	VARIOUS	25,043	
Substance Abuse & Mental Hlth Projects — Salt Lake County UT	DHHS,SAMHSA	93.243	AL08515C	49,548	
The Children's Center	DHHS,SAMHSA	93.243	PID10017058	49,071	19,122
The Road Home	DHHS,SAMHSA	93.243	T123471	21,655	
University of Nevada Reno	DHHS,SAMHSA	93.243	UNR1240	386	
Cocaine Addiction Treatment — Baylor College of Medicine	DHHS,NIH	93.279	101248984	(23,748)	
Birth Defects — Association of American Medical	DHHS,CDC	* 93.283	VARIOUS	33,546	31,192
Cancer Treatment Research — National Childhood Cancer Foundation	DHHS,NIH	93.395	021074	6,540	
Cancer Control — Natl Surgcl Adjuvant Breast	DHHS,NIH	93.399	VARIOUS	33,451	
ARRA-Trans-NIH Recovery Act R S — John Wayne Cncr Inst@St Johns Health Ctr	DHHS,NIH	93.701	VARIOUS	36,358	
Stanford University	DHHS,NIH	93.701	24522260-21272-J	79,251	
University of Pittsburgh	DHHS,NIH	93.701	9004641116858-1	33,019	
John Wayne - MSLT-II — John Wayne Cncr Inst@St Johns Health Ctr	DHHS,NIH	93.701	CA29605	32,726	
ARRA-Innovative Diffusion of CER — University of Arizona	DHHS,AHRQ	93.715	Y561924	3,531	
Cardiovascular Diseases Research — Angel Medical Systems	DHHS,NIH	93.837	VARIOUS	23,970	
University of Miami	DHHS,NIH	93.837	66556C	(224)	
University of Michigan	DHHS,NIH	93.837	VARIOUS	65,908	
New England Research Inc	DHHS,NIH	93.837	HL68270	6,343	
Lung Diseases Research — Duke Clinical Research Institute	DHHS,NIH	93.838	00003745	8,578	
Duke University	DHHS,NIH	93.838	00003745	104,016	
University of California San Francisco	DHHS,NIH	93.838	6610SC	14,811	
University of California Los Angeles	DHHS,NIH	93.838	1460GNA245	64,104	
Blood Diseases and Resources Research — Duke Clinical Research Institute	DHHS,NIH	93.839	1U01HL087229	32,777	
National Marrow Donor Program	DHHS,NIH	93.839	577PRDSAFE	1,479	
Washington University in St Louis	DHHS,NIH	93.839	VARIOUS	26,136	
Neurosciences and Neurological Disorders — Cincinnati Childrens Hospital	DHHS,NIH	93.853	VARIOUS	22,673	
Massachusetts General Hospital	DHHS,NIH	93.853	5U01NS049640	16,203	
Mayo Clinic Jacksonville	DHHS,NIH	93.853	SWISS	600	
University of Virginia	DHHS,NIH	93.853	GC12107138989	16,000	
Yale University School of Medicine	DHHS,NIH	93.853	VARIOUS	38,373	
Allergy, Immunology and Transplantation — Brigham & Womens Hospital	DHHS,NIH	93.855	PS105087CT0T11	39,549	
Duke University	DHHS,NIH	93.855	VARIOUS	(835)	
Biomedical Research & Research Training — University of Pittsburgh	DHHS,NIH	93.859	VARIOUS	4,322	
Child Health and Human Development — Children's National Medical Ce	DHHS,NIH	93.865	83980803	(4,483)	
University of Michigan	DHHS,NIH	93.865	2U01HD04124906	346,586	1,097

* Major Programs, see Note 2.A.

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State of Utah
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Grant Name	Federal Granting Agency	Federal Catalog#	Federal Award/Contract #	Expenditures	Pass-Through
University of Rochester	DHHS,NIH	93.865	415265G	28,427	2,335
Aging Research —					
University of California San Diego	DHHS,NIH	93.866	VARIOUS	73,904	
ARRA-Nordic IIHTT —					
St. Luke's-Roosevelt Hospital	DHHS,NIH	93.867	NORDIC IIHTT	48,139	
Prevention & Treatment of Substance Abuse—					
Salt Lake Co Substance Abuse	DHHS,SAMHSA	* 93.959	AL08509C	4,514	
Health and Human Services —					
Aciont Inc	DHHS	N/A	10020810	(431)	
Amer Psychiatric Inst For Resh	DHHS	N/A	NONE	(1)	
American College of Radiology	DHHS	N/A	8201	170,260	
American College of Srgns Onco	DHHS	N/A	SITE449	9,050	
Booz-Allen-Hamilton Inc	DHHS	N/A	97389NB23	28,793	
Cleveland Clinic Foundation	DHHS	N/A	267038480301	19,373	
Emmes Corp	DHHS	N/A	various	544,313	
Gynecologic Oncology Group	DHHS	N/A	NONE	65,843	
International Society of Travel Medicine	DHHS	N/A	PID2312124	1,887	
IQ Solutions	DHHS	N/A	NIDA INVEST FELLOWSHIP - YOON	20,887	
John Snow Inc	DHHS	N/A	NONE	9,622	
Mount Sinai School of Medicine	DHHS	N/A	various	199	
National Neurovision Research	DHHS	N/A	NNSPCTEC01090034UUTNER	101,417	
Natl Environmental Education Found.	DHHS	N/A	NONE	6,714	
Navajo Nation Division of Health	DHHS	N/A	07542	4,102	
New England Research Inc	DHHS	N/A	HL68270	113,168	
New England Research Institute	DHHS	N/A	N01HC45207	405	
Oregon Health & Science University	DHHS	N/A	AS0N00260U0U	909	
Pgxl Laboratories	DHHS	N/A	NONE	4,700	
Saint Louis University	DHHS	N/A	208141039	4,762	
Salt Lake City Bioscience	DHHS	N/A	44R44GM08460302	(60,265)	
Southwest Oncology Group	DHHS	N/A	F018920	142,995	
University of California Los Angeles	DHHS	N/A	1551PNB138	8,487	
University of Nebraska Medical	DHHS	N/A	3420051001001CA157167	7,563	
University of Pennsylvania	DHHS	N/A	NONE	29,951	
University of Texas at Houston	DHHS	N/A	NONE	9,399	
Vestan Inc	DHHS	N/A	NONE	6,744	
University of Texas at Houston	DHHS	N/A	0007901A	120,108	
Department of Defense —					
Foundation Fighting Blindness	DOD	N/A	NNSPCTEC01090034UUTNER	36,859	
Institute of International Education	DOD	N/A	HQ00340820024	28,105	
Laredo Technical Services	DOD	N/A	NONE	4,131	
National Marrow Donor Program	DOD	N/A	577RITN	2,900	
Sarcoma Alliance for Rsch Thru Collab	DOD	N/A	SARCOMPNST	394	
Battelle MI —					
Battelle Science & Technology	Dept. of Energy	N/A	104852	900	
Department of Transportation —					
Univ of North Carolina at Chapel Hill	DOT	N/A	VARIOUS	16,388	
Rasc-AI Robo-Ops —					
National Institute of Aerospac	NASA	N/A	VARIOUS	9,647	
SLC Council Demographics —					
Salt Lake City Department of Corp	HUD	N/A	VARIOUS	(20)	
National Science Foundation —					
Nise Network	NSF	N/A	9215708465	3,096	
University of Guam	NSF	N/A	VARIOUS	1,405	

* Major Programs, see Note 2.A.

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

State of Utah
Schedule of Expenditures of Federal Awards by State Agency
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Grant Name	Federal Granting Agency	Federal Catalog#	Federal Award/Contract #	Expenditures	Pass-Through
Bond —					
ABT Associates Inc	OTHER	N/A	GOBONDUFUTAH1659025202	138,202	
Department of Veterans Affairs —					
Vietnam Education Foundation	VA	N/A	VARIOUS	21,658	
United States Olympic Committee	VA	N/A	VARIOUS	3,500	
				<hr/>	
Subtotal – University of Utah				362,944,406	47,466,578

UTAH STATE UNIVERSITY

Research Grants

(R&D)(SE) Special Ed Grants to States	ED,SERS	* 84.027	VARIOUS	(8,000)	(8,000)
(R&D)(SFA) Federal Work Study Program	ED,SFAP	* 84.033	P033A114218	51,139	
(R&D)(TRIO) Student Support Services	ED,PE	* 84.042	VARIOUS	29,164	
(R&D)(TRIO) Student Support Services	ED,PE	* 84.042	P042A110004 (110864)	265,088	
(R&D) Improvement of Postsecondary Education	ED,PE	* 84.116	P116Z100173	335,756	
(R&D) Rehabilitation Long-Term Training	ED,SERS	* 84.129	VARIOUS	93,575	
(R&D) Rehabilitation Long-Term Training	ED,SERS	* 84.129	H129B090052 (090463)	119,067	
(R&D) Rehab Training General Training	ED,SERS	* 84.275	H275A100001A (101077)	368,185	
(R&D) Research in Special Education	ED,IES	* 84.324	R324A100063 (090889)	502,201	
(R&D) Special Ed–Personnel Preparation	ED,SERS	* 84.325	H325K100501 (110045)	254,373	
(R&D) Special Ed–Tech & Media Services	ED,SERS	* 84.327	H327A100038 (100857)	213,131	
(R&D) Agriculture Research Services	USDA,ARS	* N/A	58-5360-9-442 (100119)	114,156	
(R&D) Agriculture Research Services	USDA,ARS	* N/A	VARIOUS	395,464	23,183
(R&D) Animal & Plant Health Inspection Svc	USDA,APHIS	* N/A	VARIOUS	288,153	14,335
(R&D) Animal & Plant Health Inspection Svc	USDA,APHIS	* N/A	112251, 11-8588-0587-CA (111142)	107,561	
(R&D) Cooperative State Research Svc.	USDA,NIFA	* N/A	2009-34526-19808 (090867)	138,251	
(R&D) Cooperative State Research Svc.	USDA,NIFA	* N/A	2009-34552-19746 (090848)	295,530	
(R&D) Cooperative State Research Svc.	USDA,NIFA	* N/A	2009-34613-20124 (090858)	171,156	
(R&D) Cooperative State Research Svc.	USDA,NIFA	* N/A	2009-38640-19711 (090758)	518,346	
(R&D) Cooperative State Research Svc.	USDA,NIFA	* N/A	2009-51300-05533 (090673)	138,362	
(R&D) Cooperative State Research Svc.	USDA,NIFA	* N/A	311000 HATCH (F111000)	871,209	
(R&D) Cooperative State Research Svc.	USDA,NIFA	* N/A	3110006049 (F121000)	991,926	
(R&D) Cooperative State Research Svc.	USDA,NIFA	* N/A	3120006049 (F121100)	534,147	
(R&D) Cooperative State Research Svc.	USDA,NIFA	* N/A	3210006049 (F122000)	166,205	
(R&D) Cooperative State Research Svc.	USDA,NIFA	* N/A	VARIOUS	2,225,704	1,629,185
(R&D) Economic Research Service	USDA,ERS	* N/A	59-5000-0-0065 (100918)	167,062	
(R&D) Foreign Agriculture Service	USDA,FAS	* N/A	VARIOUS	74,188	
(R&D) Forest Service	USDA,FS	* N/A	VARIOUS	792,942	50,000
(R&D) Forest Service	USDA,FS	* N/A	07-CR-11062756-508 (075113)	105,771	
(R&D) Forest Service	USDA,FS	* N/A	11-CS-11221632-036 (110407)	137,675	
(R&D) Forest Service	USDA,FS	* N/A	11-CR-11221638-011 (110325)	189,480	
(R&D) National Institute of Food and Ag	USDA,NIFA	* N/A	VARIOUS	2,237,235	1,520,352
(R&D) National Institute of Food and Ag	USDA,NIFA	* N/A	2010-49400-21768 (100912)	208,219	
(R&D) National Institute of Food and Ag	USDA,NIFA	* N/A	2010-51300-21283 (100759)	167,062	
(R&D) National Institute of Food and Ag	USDA,NIFA	* N/A	2011-67015-3008 (100984)	112,991	
(R&D) National Resources Conservation Svc	USDA,NRCS	* N/A	VARIOUS	35,063	
(R&D) Research and Development	USDA	* N/A	VARIOUS	57,100	
(R&D) Research and Development	USDA	* N/A	58-3625-9-743 (09S069)	222,222	
(R&D) Research and Development	USDA	* N/A	59-5430-1-344 (09S072)	224,785	
(R&D) Department of Commerce	DOC	* N/A	VARIOUS	2,500	
(R&D) National Institute of Standards Tech	DOC,NIST	* N/A	VARIOUS	41,870	17,804

* Major Programs, see Note 2.A.

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State of Utah
Schedule of Expenditures of Federal Awards by State Agency
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Grant Name	Federal Granting Agency	Federal Catalog#	Federal Award/Contract #	Expenditures	Pass-Through
(R&D) National Institute of Standards Tech	DOC,NIST	* N/A	70NANB9H9120 (09S068)	618,759	
(R&D) National Oceanic and Atmospheric	DOC,NOAA	* N/A	VARIOUS	24,641	
(R&D) National Oceanic and Atmospheric	DOC,NOAA	* N/A	DG133E08CN0063 (08S047)	949,637	
(R&D) National Oceanic and Atmospheric	DOC,NOAA	* N/A	EE-133E-12-SE-1230 (S00001377)	132,208	
(R&D) National Oceanic and Atmospheric	DOC,NOAA	* N/A	NA09OAR4310195 (090268)	101,065	
(R&D) AF Research and Development	DOD	* N/A	VARIOUS	208,336	
(R&D) AF Research and Development	DOD	* N/A	FA8718-06-C-0001 (05S108)	290,270	
(R&D) AF Research and Development	DOD	* N/A	FA8814-09-D-0001 TO001 (09S070001)	295,650	
(R&D) AF Research and Development	DOD	* N/A	FA8814-09-D-0001 TO004 (09S070004)	(134,924)	
(R&D) AF Research and Development	DOD	* N/A	FA8814-09-D-0001 TO006 (09S070006)	280,447	
(R&D) AF Research and Development	DOD	* N/A	FA9453-08-C-0244 (08S063)	3,238,357	
(R&D) AF Research and Development	DOD	* N/A	FA9453-11-C-0278 (S00000953)	534,783	
(R&D) AF Research and Development	DOD	* N/A	IPA Agree w Air Force (S00000381)	310,985	
(R&D) Army Research and Development	DOD	* N/A	VARIOUS	111,560	
(R&D) Army Research and Development	DOD	* N/A	W911W6-06-C-0008 (06S035)	710,791	
(R&D) Department of Defense	DOD	* N/A	VARIOUS	63,624	
(R&D) Missile Defense Agency	DOD	* N/A	HQ0006-05-D-0005-0022	169,574	
(R&D) Missile Defense Agency	DOD	* N/A	HQ0006-05-D-0005-0018 (05S090018)	146,848	
(R&D) Missile Defense Agency	DOD	* N/A	HQ0006-05-D-0005-0026 (05S090026)	193,365	
(R&D) Missile Defense Agency	DOD	* N/A	HQ0006-05-D-0005-0030 (05S090031)	1,324,633	
(R&D) Missile Defense Agency	DOD	* N/A	HQ0006-05-D-0005-0032 (05S090032)	375,559	
(R&D) Missile Defense Agency	DOD	* N/A	HQ0006-05-D-0005-0033 (05S090034)	(109,765)	
(R&D) Missile Defense Agency	DOD	* N/A	HQ0147-11-D-0052-0001 (S00005001)	1,440,146	
(R&D) Missile Defense Agency	DOD	* N/A	HQ0147-11-D-0052-0002 (S00005002)	553,439	
(R&D) Missile Defense Agency	DOD	* N/A	HQ0147-11-D-0052-0003 (S00005003)	740,613	
(R&D) Missile Defense Agency	DOD	* N/A	HQ0147-11-D-0052-0004 (S00005004)	754,472	
(R&D) Missile Defense Agency	DOD	* N/A	HQ0147-11-D-0052-0005 (S00005005)	103,477	
(R&D) Missile Defense Agency	DOD	* N/A	HQ0147-11-D-0052-0006 (S00005006)	3,734,744	
(R&D) Missile Defense Agency	DOD	* N/A	HQ0147-11-D-0052-0008 (S00005008)	214,598	
(R&D) Missile Defense Agency	DOD	* N/A	HQ0147-11-D-0052-0009 (S00005009)	293,267	
(R&D) Missile Defense Agency	DOD	* N/A	HQ0147-11-D-0052-0010 (S00005010)	4,902,609	
(R&D) Missile Defense Agency	DOD	* N/A	HQ0147-11-D-0052-0011 (S00005011)	283,037	
(R&D) Missile Defense Agency	DOD	* N/A	HQ0147-11-D-0052-0012 (S00005012)	114,361	
(R&D) Missile Defense Agency	DOD	* N/A	HQ0147-11-D-0052-0013 (S00005013)	319,398	
(R&D) Missile Defense Agency	DOD	* N/A	HQ0147-11-D-0052-0015 (S00005015)	125,594	
(R&D) Missile Defense Agency	DOD	* N/A	HQ0147-11-D-0052-0016 (S00005016)	1,354,335	
(R&D) Missile Defense Agency	DOD	* N/A	HQ0147-11-D-0052-0017 (S00005017)	3,735,273	
(R&D) Missile Defense Agency	DOD	* N/A	HQ0147-11-D-0052-0018 (S00005018)	202,732	
(R&D) National Reconnaissance Office	DOD	* N/A	NRO000-09-C-0309 (09S099001)	196,780	
(R&D) National Security Agency	DOD,NSA	* N/A	VARIOUS	(17,610)	
(R&D) Navy Research and Development	DOD	* N/A	VARIOUS	7,900	
(R&D) Navy Research and Development	DOD	* N/A	N00014-09-1-0292 (090193)	188,034	
(R&D) Navy Research and Development	DOD	* N/A	N00173-02-D-2003 TASK ORDER 0007 (02S049007)	654,973	
(R&D) Navy Research and Development	DOD	* N/A	N00173-08-D-2002 0002 (08S044002)	1,317,899	
(R&D) Navy Research and Development	DOD	* N/A	N00173-08-D-2002 0003 (08S044003)	1,520,487	
(R&D) Navy Research and Development	DOD	* N/A	N00173-08-D-2002 0004 (08S044004)	2,362,264	
(R&D) Navy Research and Development	DOD	* N/A	N00173-08-D-2002 0005 (08S044005)	7,260,364	
(R&D) Navy Research and Development	DOD	* N/A	N00173-08-D-2002 0006 (08S044006)	4,880,149	
(R&D) Navy Research and Development	DOD	* N/A	N68936-10-D-0017 TO0003 (S00063003)	121,113	
(R&D) Navy Research and Development	DOD	* N/A	N68936-10-D-0017 TO0004 (S00063004)	179,006	
(R&D) Navy Research and Development	DOD	* N/A	N68936-10-D-0017 TO0005 (S00063005)	207,607	
(R&D) Navy Research and Development	DOD	* N/A	N68936-10-D-0017 TO0006 (S00063006)	154,464	
ARRA-(R&D) Bureau of Land Management	DOI,BLM	* N/A	VARIOUS	71,576	

* Major Programs, see Note 2.A.

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State of Utah
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Grant Name	Federal Granting Agency	Federal Catalog#	Federal Award/Contract #	Expenditures	Pass-Through
(R&D) Bureau of Land Management	DOI,BLM	* N/A	VARIOUS	469,321	1,454
(R&D) Bureau of Land Management	DOI,BLM	* N/A	L09AC15164 (080889)	277,829	
(R&D) Bureau of Land Management	DOI,BLM	* N/A	L11AC20275 (110374)	116,526	
(R&D) Bureau of Reclamation	DOI,BOR	* N/A	06FC602168 (070137)	(5)	
(R&D) Bureau of Reclamation	DOI,BOR	* N/A	07-FC-40-2639 (075060)	(3)	
(R&D) Bureau of Reclamation	DOI,BOR	* N/A	08-CS-40-8210 (080574)	89,275	
(R&D) Bureau of Reclamation	DOI,BOR	* N/A	08-FC-40-2794 (080992)	40,461	
(R&D) Bureau of Reclamation	DOI,BOR	* N/A	08FC602344 (090071)	4,861	4,137
(R&D) Bureau of Reclamation	DOI,BOR	* N/A	09-FC-40-2888 (090619)	5,545	
(R&D) Bureau of Reclamation	DOI,BOR	* N/A	R10AC35280001 (101042)	23,048	
(R&D) Bureau of Reclamation	DOI,BOR	* N/A	R10AP40007 (100659)	13,146	
(R&D) Bureau of Reclamation	DOI,BOR	* N/A	R10AP40028 (100938)	18,363	
(R&D) Bureau of Reclamation	DOI,BOR	* N/A	R11AC40005 (110370)	107,069	
(R&D) Bureau of Reclamation	DOI,BOR	* N/A	R11AC40021 (110915)	90,394	
(R&D) Bureau of Reclamation	DOI,BOR	* N/A	R11AC80350 (110775)	14,870	
(R&D) Bureau of Reclamation	DOI,BOR	* N/A	R11AC81456 (111043)	21,364	
(R&D) Bureau of Reclamation	DOI,BOR	* N/A	R11AP40011 (110553)	77,467	20,047
(R&D) National Park Service	DOI,NPS	* N/A	VARIOUS	830,132	
(R&D) National Park Service	DOI,NPS	* N/A	H1200090004, R1580100323, J158(101130)	102,278	
(R&D) U.S. Fish and Wildlife Service	DOI,FWS	* N/A	VARIOUS	183,698	12,337
(R&D) U.S. Fish and Wildlife Service	DOI,FWS	* N/A	84320-5-J306; F12AC00126 (110834)	111,622	
(R&D) US Geological Survey	DOI,USGS	* N/A	VARIOUS	351,311	
(R&D) US Geological Survey	DOI,USGS	* N/A	06555HR056; G11AC20195 (070722)	130,382	
(R&D) US Geological Survey	DOI,USGS	* N/A	G12AC20028 (111321)	134,767	
(R&D) Department of Justice	DOJ	* N/A	VARIOUS	62,519	19,522
ARRA-(R&D) Department of Justice	DOJ	* N/A	2009-SQ-B9-K005 (100289ARR)	194,416	
(R&D) Federal Highway Administration	DOT	* N/A	VARIOUS	14,460	
(R&D) Research & Special Programs Admin.	DOT	* N/A	DTRT06-G-0040 (061238)	153,656	
(R&D) Goddard Space Flight Center	NASA	* N/A	VARIOUS	55,749	
(R&D) Goddard Space Flight Center	NASA	* N/A	NNX09AN55G (090297)	104,042	
(R&D) Jet Propulsion Laboratory	NASA	* N/A	VARIOUS	120,707	
(R&D) Jet Propulsion Laboratory	NASA	* N/A	1407652 (S00000143)	369,355	
(R&D) National Aeronautic & Space Admin	NASA	* N/A	VARIOUS	128,648	
(R&D) National Aeronautic & Space Admin	NASA	* N/A	NNG11CR02C (S00000761)	305,733	
(R&D) National Aeronautic & Space Admin	NASA	* N/A	NNL10AA11B, NNL10AC85T (S00511001)	112,852	
(R&D) National Aeronautic & Space Admin	NASA	* N/A	NNX09AH97G (09S005)	137,662	
(R&D) National Aeronautic & Space Admin	NASA	* N/A	NNX09AM71G (09S016)	208,276	
(R&D) National Aeronautic & Space Admin	NASA	* N/A	NNX10AH27G (S00000493)	238,494	
(R&D) National Aeronautic & Space Admin	NASA	* N/A	NNX10AN87A (10S003)	119,980	
(R&D) National Aeronautic & Space Admin	NASA	* N/A	NNX11AE23G (S00000534)	192,473	
(R&D) National Aeronautic & Space Admin	NASA	* N/A	0000144634/10017666 (100661)	189,362	
(R&D) National Aeronautic & Space Admin	NASA	* N/A	10013106 (090679)	236,509	
(R&D) Stennis Space Center	NASA	* N/A	VARIOUS	147,655	
(R&D) National Endowment for the Humanities	NFAH,NEA	* N/A	VARIOUS	3,163	
(R&D) Directorate for Biological Sciences	NSF	* N/A	VARIOUS	58,987	
(R&D) Directorate for Biological Sciences	NSF	* N/A	DEB-1019613 (100606)	101,748	
(R&D) Directorate for Computer/Info Sci/Eng	NSF	* N/A	VARIOUS	220,700	
(R&D) Directorate for Education and HR	NSF	* N/A	VARIOUS	346,972	98,591
(R&D) Directorate for Education and HR	NSF	* N/A	DRL-0426421/ESI-0426421 (041447)	518,755	
(R&D) Directorate for Engineering	NSF	* N/A	VARIOUS	112,242	
(R&D) Directorate for Geosciences	NSF	* N/A	VARIOUS	271,343	
(R&D) Directorate for Math & Physical Scien.	NSF	* N/A	VARIOUS	164,119	
(R&D) Directorate for Math & Physical Scien.	NSF	* N/A	CHE-1026826 (100697)	112,516	

* Major Programs, see Note 2.A.

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

State of Utah
Schedule of Expenditures of Federal Awards by State Agency
For the Year Ended June 30, 2012

Grant Name	Federal Granting Agency	Federal Catalog#	Federal Award/Contract #	Expenditures	Pass-Through
(R&D) Directorate for Math & Physical Scien.	NSF	* N/A	CHE-1057746 (110104)	115,985	
(R&D) Directorate for Social, Behavioral, Econ.	NSF	* N/A	VARIOUS	50,521	11,400
(R&D) National Science Foundation	NSF	* N/A	VARIOUS	1,389,994	168,190
(R&D) National Science Foundation	NSF	* N/A	0953046 (100072)	126,352	
(R&D) National Science Foundation	NSF	* N/A	1020086 (100616)	453,393	
(R&D) National Science Foundation	NSF	* N/A	1045356 (101163)	162,915	
(R&D) National Science Foundation	NSF	* N/A	AGS-1041571 (100978)	155,936	
(R&D) National Science Foundation	NSF	* N/A	AGS-1061892 (100633)	117,403	
(R&D) National Science Foundation	NSF	* N/A	DEB-0953694 (100066)	134,316	
(R&D) National Science Foundation	NSF	* N/A	DEB-1054040 (110046)	121,503	
(R&D) National Science Foundation	NSF	* N/A	MCB-0952920 (100067)	198,425	
ARRA-(R&D) Directorate for Biological Sci.	NSF	* N/A	MCB-0920776 (090469ARR)	127,839	
ARRA-(R&D) Directorate for Geosciences	NSF	* N/A	VARIOUS	72,862	
ARRA-(R&D) Directorate Math & Physical Sci.	NSF	* N/A	CHE-0923654 (090317ARR)	172,731	
ARRA-(R&D) Directorate Social Behavioral Econ	NSF	* N/A	BCS-0960077 (100135ARR)	108,810	
ARRA-(R&D) National Science Foundation	NSF	* N/A	VARIOUS	125,855	13,617
(R&D) Smithsonian Institution	SI	* N/A	VARIOUS	51,201	
(R&D) Environmental Protection	EPA	* N/A	VARIOUS	31,218	
(R&D) Environmental Protection	EPA	* N/A	RD-83418601 (080915)	216,288	
(R&D) US Nuclear Regulatory Commission	NRC	* N/A	VARIOUS	77,261	
(R&D) Argonne National Laboratory	Dept. of Energy	* N/A	VARIOUS	77,258	
(R&D) Department of Energy	Dept. of Energy	* N/A	VARIOUS	174,238	93,001
(R&D) Department of Energy	Dept. of Energy	* N/A	DE-EE0000425 (090998)	141,186	
(R&D) Department of Energy	Dept. of Energy	* N/A	DE-EE000314 (100859)	4,325,686	
(R&D) Department of Energy	Dept. of Energy	* N/A	DE-FG48-05R810736 (051650)	301,859	
(R&D) Department of Energy	Dept. of Energy	* N/A	DE-NE0000357 (100964)	184,401	
(R&D) Idaho National Laboratory	Dept. of Energy	* N/A	VARIOUS	60,709	
(R&D) Los Alamos National Security	Dept. of Energy	* N/A	VARIOUS	213	
(R&D) Sandia National Laboratory	Dept. of Energy	* N/A	VARIOUS	47,814	
(R&D) Sandia National Laboratory	Dept. of Energy	* N/A	1044650 (S00000406)	2,071,423	
(R&D) Sandia National Laboratory	Dept. of Energy	* N/A	1125414 (S00000677)	216,715	
(R&D) Science	Dept. of Energy	* N/A	VARIOUS	104,550	104,550
(R&D) Science	Dept. of Energy	* N/A	DE-FC02-08ER54973 (080773)	139,804	
(R&D) Science	Dept. of Energy	* N/A	DE-FG02-06ER64277 (061743)	403,363	
ARRA-(R&D) Department of Energy	Dept. of Energy	* N/A	VARIOUS	1,016,151	1,011,827
ARRA-(R&D) Department of Energy	Dept. of Energy	* N/A	DE-EE0002848 (100089ARR)	505,363	
ARRA-(R&D) Department of Energy	Dept. of Energy	* N/A	DE-FE0001786 (100136ARR)	106,985	
ARRA-(R&D) Department of Energy	Dept. of Energy	* N/A	DE-SC0004991 (090729ARR)	122,757	
ARRA-(R&D) What Works and Innovation Fund	ED	* N/A	VARIOUS	985,030	985,030
ARRA-(R&D) What Works and Innovation Fund	ED	* N/A	U396B100267 (101008ARR)	312,466	
(R&D) Admin. on Children and Families	DHHS	* N/A	VARIOUS	18,168	
(R&D) Centers Disease Control & Prevent.	DHHS	* N/A	1U01DD000698-01 (100838)	340,219	
(R&D) Institute of Allergy and Infectious Dis.	DHHS	* N/A	VARIOUS	58,585	
(R&D) Institute of Allergy and Infectious Dis.	DHHS	* N/A	G-7835-5/5U54 A1065357 (110699)	130,871	
(R&D) Institute of Allergy and Infectious Dis.	DHHS	* N/A	HHSN272201000391 (090584)	2,544,543	
(R&D) Institute of Allergy and Infectious Dis.	DHHS	* N/A	HHSN2722011000191 (100690)	340,543	
(R&D) Institute of Child Health & Human Dev.	DHHS	* N/A	2 R01 GM059087 (035284)	111,101	
(R&D) Institute of Child Health & Human Dev.	DHHS	* N/A	VARIOUS	89,569	89,569
(R&D) Institute of Dental and Craniofacial Res	DHHS	* N/A	VARIOUS	14,101	
(R&D) Institute of Diabetes, Digestive, & Kidney	DHHS	* N/A	VARIOUS	66,559	810
(R&D) Institute of Environmental Health Sci.	DHHS	* N/A	VARIOUS	51,972	
(R&D) Institute on Aging	DHHS	* N/A	8 RAG031272A (080465)	124,300	
(R&D) Institute on Deafness Comm. Disorders	DHHS	* N/A	VARIOUS	2,209	

* Major Programs, see Note 2.A.

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

State of Utah
Schedule of Expenditures of Federal Awards by State Agency
For the Year Ended June 30, 2012

Grant Name	Federal Granting Agency	Federal Catalog#	Federal Award/Contract #	Expenditures	Pass-Through
(R&D) Institute on Drug Abuse	DHHS	* N/A	1R01DA029608 (101141)	171,142	
(R&D) National Cancer Institute	DHHS	* N/A	VARIOUS	72,819	
(R&D) National Institute of Health	DHHS,NIH	* N/A	VARIOUS	186,007	66,399
(R&D) National Institute of Health	DHHS,NIH	* N/A	1R01DA029100-01A1 (090919)	275,856	
(R&D) National Institute of Health	DHHS,NIH	* N/A	1R01HD055502-01A2 (080469)	173,679	
(R&D) National Institute of Health	DHHS,NIH	* N/A	5R01AA016786-05 (061729)	174,317	
(R&D) National Institute of Health	DHHS,NIH	* N/A	SUB #10004734-1,PO# 0000134501 (070688)	2,468,174	
(R&D) Substance Abuse and Mental Health	DHHS	* N/A	VARIOUS	12,981	12,981
ARRA-(R&D) Ins Diabetes, Digestive, & Kidney	DHHS	* N/A	2R01DK059611-05A2 (090326ARR)	110,651	
ARRA-(R&D) Institute on Aging	DHHS	* N/A	VARIOUS	36,039	14,967
ARRA-(R&D) Institute on Aging	DHHS	* N/A	1R15AG037392-01 (100268ARR)	121,263	
ARRA-(R&D) Inst on Deafness & Comm. Dis	DHHS	* N/A	1RC1DC010615-01 (090777ARR)	214,682	
ARRA-(R&D) Institute on Drug Abuse	DHHS	* N/A	VARIOUS	71,216	
ARRA-(R&D) National Institute of Health	DHHS,NIH	* N/A	VARIOUS	294,551	219,178
ARRA-(R&D) National Institute of Health	DHHS,NIH	* N/A	2R01AG021136 (090011ARR)	301,979	
Non-Research Grants					
(SFA) Supp. Educ. Opportunity Grants	ED,SFAP	* 84.007	VARIOUS	738,720	
(SE) Special Education Grants to States	ED,SERS	* 84.027	110130 (110747)	105,004	
(SE) Special Education Grants to States	ED,SERS	* 84.027	110131 (110765)	135,466	
(SE) Special Education Grants to States	ED,SERS	* 84.027	120054 (120189)	149,990	
(SE) Special Education Grants to States	ED,SERS	* 84.027	AF 110132 (110769)	152,153	
(SE) Special Education Grants to States	ED,SERS	* 84.027	AF 110135 (110757)	220,132	
Higher Education Institutional Aid	ED,PE	84.031	P031X00006-NASNTI (SJ)	389,296	
Endowment Challenge Grant	ED,PE	84.031	P0131G10013	77,834	
(SFA) Federal Work Study Program	ED,SFAP	* 84.033	VARIOUS	668,432	
(SFA) Perkins Loan Program	ED,SFAP	* 84.038	P038A114218	83,596	
(TRIO) Student Support Services	ED,PE	84.042	VARIOUS	47,038	
(TRIO) Student Support Services	ED,PE	84.042	P042A110585 (120243)	267,426	
(TRIO) Talent Search	ED,PE	84.044	VARIOUS	86,619	
(TRIO) Talent Search	ED,PE	84.044	P044A110528 (120168)	311,861	
(TRIO) Upward Bound	ED,PE	84.047	P047A100228 BLAND (110054)	552,027	
(SFA) Pell Grant Program	ED,SFAP	* 84.063	VARIOUS	36,927,485	
Improvement of Postsecondary Education	ED,PE	84.116	VARIOUS	111,116	42,377
Improvement of Postsecondary Education	ED,PE	84.116	P116B100152 (110102)	333,534	
Rehabilitation Long-Term Training	ED,SERS	84.129	VARIOUS	187,716	
(EIS) Special Ed Grants for Infants & Families	ED,SERS	84.181	112300 (110970)	424,423	
(EIS) Special Ed Grants for Infants & Families	ED,SERS	84.181	112301 (110968)	1,204,115	
State Grants for Assistive Technology	ED,SERS	84.224	VARIOUS	22,437	
State Grants for Assistive Technology	ED,SERS	84.224	H224A110044 (110409)	431,070	
Special Ed–Personnel Preparation	ED,SERS	84.325	VARIOUS	116,342	
Special Ed–Personnel Preparation	ED,SERS	84.325	H325D090053A (090225)	178,613	
Special Ed–Personnel Preparation	ED,SERS	84.325	H325K080307 (080606)	173,554	
Special Ed–Personnel Preparation	ED,SERS	84.325	H325N100038 (100373)	141,550	
Special Ed – Technical Assit. and Dissmin.	ED,SERS	84.326	H326R090003 (100114)	1,279,861	
Special Ed–Tech & Media Services	ED,SERS	84.327	VARIOUS	14,128	
Gaining Early Awareness & Readiness Undergrd	ED,PE	84.334	VARIOUS	76,370	
Gaining Early Awareness & Readiness Undergrd	ED,PE	84.334	P334S110015 (111169)	136,981	
Mathematics and Science Partnerships	ED,ESE	84.366	AF 110034 & AF 120043 (110396)	103,774	
(SFA) Academic Competitiveness Grants	ED,PE	* 84.375	VARIOUS	(700)	
(SFA) TEACH Grants	ED,PE	* 84.379	VARIOUS	383,343	
Agriculture Research and Development	USDA	N/A	VARIOUS	30,439	
Rural Development	USDA,RBCS	N/A	VARIOUS	47,159	45,000
Rural Utilities Service	USDA,RUS	N/A	VARIOUS	362,910	

* Major Programs, see Note 2.A.

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

State of Utah
Schedule of Expenditures of Federal Awards by State Agency
For the Year Ended June 30, 2012

Grant Name	Federal Granting Agency	Federal Catalog#	Federal Award/Contract #	Expenditures	Pass-Through
Animal & Plant Health Inspection Service	USDA,APHIS	N/A	VARIOUS	2,200	
Cooperative State Research Service	USDA,NIFA	N/A	F114000	376,647	
Cooperative State Research Service	USDA,NIFA	N/A	F117000	296,287	
Cooperative State Research Service	USDA,NIFA	N/A	F124000	1,303,288	
Cooperative State Research Service	USDA,NIFA	N/A	F127000	115,043	
Cooperative State Research Service	USDA,NIFA	N/A	VARIOUS	431,018	154,936
Farm and Foreign Agricultural Services	USDA	N/A	VARIOUS	59,705	39,000
Food and Nutrition Service	USDA,FNS	N/A	111433 (110073)	117,792	
Food and Nutrition Service	USDA,FNS	N/A	121297 (120070)	675,709	
Foreign Agriculture Service	USDA,FAS	N/A	VARIOUS	27,744	
Forest Service	USDA,FS	N/A	VARIOUS	155,738	
National Institute of Food and Agriculture	USDA,NIFA	N/A	VARIOUS	287,522	269,138
National Institute of Food and Agriculture	USDA,NIFA	N/A	2010-41590-20709 (100547)	161,661	
National Institute of Food and Agriculture	USDA,NIFA	N/A	2011-51150-30848 (110975)	238,079	
National Resources Conservation Service	USDA,NRCS	N/A	VARIOUS	15,070	
Risk Management Agency	USDA,RMA	N/A	VARIOUS	151,562	48,622
Risk Management Agency	USDA,RMA	N/A	10-IE-53300-013 (100962)	174,005	
Risk Management Agency	USDA,RMA	N/A	11-IE-53300-003 (120077)	110,006	
AF Research and Development	DOD	N/A	VARIOUS	19,176	
Housing and Urban Development	HUD	N/A	VARIOUS	48,417	
ARRA-Bureau of Land Management	DOI,BLM	N/A	VARIOUS	16,541	
UT Reclamation Mitigation & Conservation Com	DOI	N/A	VARIOUS	5,030	
Bureau of Land Management	DOI,BLM	N/A	VARIOUS	171,437	
National Park Service	DOI,NPS	N/A	VARIOUS	145,543	
U.S. Fish and Wildlife Service	DOI,FWS	N/A	VARIOUS	7,268	
U.S. Fish and Wildlife Service	DOI,FWS	N/A	F09AC00491; 98210-9-J114 (100147)	100,267	
Department of Justice	DOJ	N/A	VARIOUS	44,369	
Office of Justice Programs	DOJ	N/A	VARIOUS	26,699	
Department of Labor	DOL	N/A	VARIOUS	136,749	
Mine Safety and Health Administration	DOL	N/A	VARIOUS	94,723	
Mine Safety and Health Administration	DOL	N/A	MS-23053-12-55-R-49 (110954)	144,366	
Bureau of Educational and Cultural Affairs	Dept. of State	N/A	VARIOUS	99,509	
Bureau of Educational and Cultural Affairs	Dept. of State	N/A	FY10-TEA-USU-01 (110923)	141,630	
Goddard Space Flight Center	NASA	N/A	VARIOUS	3,544	
Jet Propulsion Laboratory	NASA	N/A	VARIOUS	84,318	
National Aeronautics and Space Administration	NASA	N/A	VARIOUS	4,000	
Institute of Museum and Library Services	NFAH,IMLS	N/A	VARIOUS	37,105	
ARRA-National Science Foundation	NSF	N/A	838059 (10S009)	174,423	
National Science Foundation	NSF	N/A	VARIOUS	17,465	
National Science Foundation	NSF	N/A	DRL-1054280 (110075)	121,874	
National Science Foundation	NSF	N/A	10012985 - S1/S2 (100544)	114,953	
Small Business Administration	SBA	N/A	VARIOUS	45,000	45,000
ARRA-Department of Energy	Dept. of Energy	N/A	VARIOUS	65,000	
Department of Energy	Dept. of Energy	N/A	VARIOUS	34,608	
ARRA-Dept of Health and Human Services	DHHS	N/A	VARIOUS	12,409	
Admin. on Developmental Disabilities	DHHS	N/A	VARIOUS	212	
Admin. on Developmental Disabilities	DHHS	N/A	90DD0610 (075071)	543,009	
Admin. on Developmental Disabilities	DHHS	N/A	90DN025501 (091001)	207,615	
Administration for Children and Families	DHHS	N/A	VARIOUS	343,541	265,188
Administration for Children and Families	DHHS	N/A	90FM0001;90FM900101 (120112)	360,741	
Administration for Children and Families	DHHS	N/A	90YD0227/01 (080113)	129,760	
Administration for Children and Families	DHHS	N/A	AGREEMENT #120051 (110903)	253,299	
Administrative Operations	DHHS	N/A	VARIOUS	3,920	

* Major Programs, see Note 2.A.

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State of Utah
Schedule of Expenditures of Federal Awards by State Agency
For the Year Ended June 30, 2012

Grant Name	Federal Granting Agency	Federal Catalog#	Federal Award/Contract #	Expenditures	Pass-Through
Department of Health and Human Services	DHHS	N/A	1 IDSEP100006-01-00 (110133)	351,800	
Department of Health and Human Services	DHHS	N/A	110002 (101208)	601,089	
Department of Health and Human Services	DHHS	N/A	112584 (111247)	1,620,666	
Department of Health and Human Services	DHHS	N/A	120199 (120190)	293,003	
Department of Health and Human Services	DHHS	N/A	AGREEMENT #200020 (111246)	416,277	
Health Resources and Services Admin.	DHHS	N/A	110723 (110015)	124,922	
Health Resources and Services Admin.	DHHS	N/A	2010039-02 (021275)	526,401	
Indian Health Services	DHHS	N/A	VARIOUS	739,850	739,850
Indian Health Services	DHHS	N/A	HHSP23320100001IC (100249)	138,741	
Maternal and Child Health Bureau	DHHS	N/A	VARIOUS	125,000	125,000
Maternal and Child Health Bureau	DHHS	N/A	T8MC09652 (080561)	131,066	
Maternal and Child Health Bureau	DHHS	N/A	U52MC04391 (051322)	1,677,695	
ARRA-Corp for National & Community Svc	CNCS	N/A	VARIOUS	9,152	
Corporation for National & Community Service	CNCS	N/A	VARIOUS	(10,211)	
Corporation for National & Community Service	CNCS	N/A	06VSPUT018 (110271)	197,747	
Department of Homeland Security	DHS	N/A	NBCHC060088 (06S060)	253,897	
Agency for International Development	AID	N/A	VARIOUS	16,568	
Pass-Through From Non-State Entities:					
Research Grants					
(R&D) Natl Inst Disability & Rehabilitation —					
Penn State University	ED,SERS	* 84.133	VARIOUS	49,179	
(R&D) Forest Service —					
The Pollinator Partnership	USDA,FS	* N/A	VARIOUS	8,516	
(R&D) Research and Development —					
Brigham Young University	USDA	* N/A	VARIOUS	20,952	
Hansen Energy and Environmental, LLC	USDA	* N/A	VARIOUS	8,339	
North Carolina State University	USDA	* N/A	VARIOUS	36,769	
University of California, Davis	USDA	* N/A	VARIOUS	11,036	
University of Idaho	USDA	* N/A	VARIOUS	831	
University of Illinois, Chicago	USDA	* N/A	VARIOUS	14,490	
University of Nebraska	USDA	* N/A	VARIOUS	5,637	
Washington State University	USDA	* N/A	VARIOUS	29,043	
(R&D) Cooperative State Research Svc. —					
University of Arizona	USDA,NIFA	* N/A	VARIOUS	42,807	
University of California, Davis	USDA,NIFA	* N/A	VARIOUS	6,747	
University of Nevada, Reno	USDA,NIFA	* N/A	VARIOUS	3,009	
(R&D) Nat'l Resources Conservation Svc —					
CO Plateau Coop Ecosystem Studies	USDA,NRCS	* N/A	VARIOUS	(1,996)	
University of Montana	USDA,NRCS	* N/A	VARIOUS	72,237	
(R&D) Agricultural Research Service —					
University of Nevada, Reno	USDA,ARS	* N/A	VARIOUS	8,866	
(R&D) National Institute of Food & Ag —					
Montana State University	USDA,NIFA	* N/A	VARIOUS	15,516	
New Mexico State University	USDA,NIFA	* N/A	VARIOUS	7,321	
University of California, Davis	USDA,NIFA	* N/A	VARIOUS	8,058	
University of Hawaii	USDA,NIFA	* N/A	VARIOUS	25,744	
(R&D) Department of Commerce —					
University of Colorado, Boulder	DOC	* N/A	VARIOUS	47,436	
(R&D) AF Research and Development —					
Applied Technology Assoc Aerospace	DOD	* N/A	VARIOUS	455,119	
Arrowpoint Solutions, Incorporated	DOD	* N/A	VARIOUS	91,978	
Atmospheric & Space Technology Resh	DOD	* N/A	VARIOUS	15,391	
Georgia Institute of Technology	DOD	* N/A	VARIOUS	329,055	

* Major Programs, see Note 2.A.

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State of Utah
Schedule of Expenditures of Federal Awards by State Agency
For the Year Ended June 30, 2012

Grant Name	Federal Granting Agency	Federal Catalog#	Federal Award/Contract #	Expenditures	Pass-Through
L-3 Communications	DOD	* N/A	VARIOUS	143,056	
Lockheed Martin	DOD	* N/A	VARIOUS	1,058	
Massachusetts Institute of Technology	DOD	* N/A	VARIOUS	26,556	
Metatech Corporation	DOD	* N/A	VARIOUS	1,066,987	
Northrop Grumman	DOD	* N/A	VARIOUS	367,068	
NorthWest Research Associates, Inc.	DOD	* N/A	VARIOUS	30,153	
Norwich U Applied Research Institutes	DOD	* N/A	VARIOUS	342,968	
Sensing Strategies, Inc.	DOD	* N/A	VARIOUS	152,904	
SRI International	DOD	* N/A	VARIOUS	84,502	
Technology Service Corporation	DOD	* N/A	VARIOUS	28,461	
Thermal Management Tech TMT, LLC	DOD	* N/A	VARIOUS	64,683	
Universal Technology Corporation (UTC)	DOD	* N/A	VARIOUS	21,707	
University of Wyoming	DOD	* N/A	VARIOUS	307,572	
Wyle Laboratories, Inc.	DOD	* N/A	VARIOUS	12,093	
(R&D) Marines Research and Development —					
General Dynamics	DOD	* N/A	VARIOUS	1,119	
(R&D) Navy Research and Development —					
Aspen Systems, Inc.	DOD	* N/A	VARIOUS	4,489	
BAE Systems	DOD	* N/A	VARIOUS	121,892	
CSA Engineering Moog	DOD	* N/A	VARIOUS	100,273	
Exelis, Inc.	DOD	* N/A	VARIOUS	53,354	
Lidar Pacific Corporation	DOD	* N/A	VARIOUS	20,917	
Stanley Associates, Inc.	DOD	* N/A	VARIOUS	23,722	
(R&D) Missile Defense Agency —					
Johns Hopkins University	DOD	* N/A	VARIOUS	675	
Visidyne, Inc.	DOD	* N/A	VARIOUS	57,499	
ARRA-(R&D) Army Research and Develop —					
Bio/West Incorporated	DOD	* N/A	VARIOUS	44,797	
(R&D) Department of Defense —					
Ball Aerospace	DOD	* N/A	VARIOUS	176,008	
Battelle Energy Alliance, LLC	DOD	* N/A	VARIOUS	582,884	
Fairchild Imaging, Inc.	DOD	* N/A	VARIOUS	2,229	
Global Technical Systems	DOD	* N/A	VARIOUS	15,662	
Goodrich Corporation	DOD	* N/A	VARIOUS	43,039	
Johns Hopkins University	DOD	* N/A	VARIOUS	3,468	
Micro-RDC	DOD	* N/A	VARIOUS	(121)	
Optimus Prime	DOD	* N/A	VARIOUS	1,370,519	
Raytheon	DOD	* N/A	VARIOUS	106,880	
State University of New York	DOD	* N/A	VARIOUS	16,845	
(R&D) Army Research and Development —					
Gannett Fleming, Inc.	DOD	* N/A	VARIOUS	135,727	
Georgia Institute of Technology	DOD	* N/A	VARIOUS	18,191	
HDR	DOD	* N/A	VARIOUS	25,180	
L-3 Communications	DOD	* N/A	VARIOUS	769	
ManTech International Corporation	DOD	* N/A	VARIOUS	2,434	
Owen Ayres and Association	DOD	* N/A	VARIOUS	10,100	
Radiance Technologies	DOD	* N/A	VARIOUS	223,762	
Science Applications Internatl Corp	DOD	* N/A	VARIOUS	11,671	
(R&D) Department of Interior —					
World Wildlife Fund	DOI	* N/A	VARIOUS	22,075	
(R&D) Bureau of Land Management —					
Idaho Department of Fish and Game	DOI,BLM	* N/A	VARIOUS	27,750	

* Major Programs, see Note 2.A.

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

State of Utah
Schedule of Expenditures of Federal Awards by State Agency
For the Year Ended June 30, 2012

Grant Name	Federal Granting Agency	Federal Catalog#	Federal Award/Contract #	Expenditures	Pass- Through
(R&D) Bureau of Reclamation —					
Duchesne County Water Conservancy Dist	DOI,BOR	* N/A	08-FC-40-2798	1,534	
North Wind, Inc.	DOI,BOR	* N/A	20004S.11	23,309	
Weber Basin Water Conservancy District	DOI,BOR	* N/A	2011WCFS-WBWCD	31,369	
(R&D) U.S. Fish and Wildlife Service					
Division of Parks and Outdoor Rec	DOI,FWS	* N/A	VARIOUS	14,084	
Nevada Department of Wildlife	DOI,FWS	* N/A	VARIOUS	48,108	
University of Nevada, Reno	DOI,FWS	* N/A	VARIOUS	25,110	
(R&D) Department of State —					
Virginia Tech Polytechnic Inst & State Univ	Dept. of State	* N/A	VARIOUS	25,361	
(R&D) Department of Transportation —					
North Dakota State University	DOT	* N/A	VARIOUS	14,828	
Oregon State University	DOT	* N/A	VARIOUS	92,689	
Rutgers the State University of NJ	DOT	* N/A	VARIOUS	28,072	
(R&D) Federal Highway Administration —					
Department of Transportation	DOT	* N/A	VARIOUS	33,451	
Multimedia Data Services Corp	DOT	* N/A	VARIOUS	90,138	
Rutgers the State University of NJ	DOT	* N/A	VARIOUS	684,102	
(R&D) Goddard Space Flight Center —					
Hampton University	NASA	* N/A	VARIOUS	97,152	
(R&D) Nat'l. Aeronautic & Space Admin —					
Analytical Mechanics Assoc, Inc.	NASA	* N/A	VARIOUS	1,180	
Appalachian State University	NASA	* N/A	VARIOUS	45,733	
Ashwin - Ushas Corporation, Inc.	NASA	* N/A	VARIOUS	(4,656)	
ATK Alliant Systems	NASA	* N/A	VARIOUS	35,216	
Ball Aerospace & Technologies Corp	NASA	* N/A	VARIOUS	48,937	
Design Net Engineering LLC	NASA	* N/A	VARIOUS	140,691	
GATS, Inc.	NASA	* N/A	VARIOUS	6,299	
Northrop Grumman Systems Corp	NASA	* N/A	VARIOUS	69,604	
NorthWest Research Assoc, Inc.	NASA	* N/A	VARIOUS	20,000	
Science Systems & Applications Inc	NASA	* N/A	VARIOUS	251,587	
SETI Institute	NASA	* N/A	VARIOUS	12,211	
SGT, Inc.	NASA	* N/A	VARIOUS	162,528	
Sierra Lobo Phase I SBIR	NASA	* N/A	VARIOUS	7,108	
Sigma Space Corporation	NASA	* N/A	VARIOUS	115,441	
Space Micro, Inc.	NASA	* N/A	VARIOUS	163	
UAV Collaborative	NASA	* N/A	VARIOUS	141,078	
Univ Corp for Atmospheric Research	NASA	* N/A	VARIOUS	30,191	
University of Arizona	NASA	* N/A	VARIOUS	84,747	
Univ of California Santa Cruz	NASA	* N/A	VARIOUS	14,612	
University of Colorado	NASA	* N/A	VARIOUS	8,428	
Virginia Polytech	NASA	* N/A	VARIOUS	(3,100)	
(R&D) Natl Endowment for the Humanities —					
Utah Humanities Council	NFAH,NEA	* N/A	VARIOUS	1,792	
ARRA-(R&D) National Science Foundation —					
University of Minnesota	NSF	* N/A	VARIOUS	64,625	
University of Montana	NSF	* N/A	VARIOUS	36,055	
(R&D) National Science Foundation —					
Brigham Young University	NSF	* N/A	VARIOUS	33,535	
CUAHSI	NSF	* N/A	VARIOUS	36,359	
Harvey Mudd College	NSF	* N/A	VARIOUS	36,938	
Marine Biological Laboratory	NSF	* N/A	VARIOUS	25,121	
Natl Ecological Observatory Network	NSF	* N/A	VARIOUS	17,708	

* Major Programs, see Note 2.A.

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

State of Utah
Schedule of Expenditures of Federal Awards by State Agency
For the Year Ended June 30, 2012

Grant Name	Federal Granting Agency	Federal Catalog#	Federal Award/Contract #	Expenditures	Pass-Through
University of California, Los Angeles	NSF	* N/A	VARIOUS	6,638	
University of Colorado	NSF	* N/A	VARIOUS	38,035	
University of New Mexico	NSF	* N/A	VARIOUS	18,206	
University of Notre Dame	NSF	* N/A	VARIOUS	42,466	
University of Puerto Rico	NSF	* N/A	VARIOUS	27,438	
University of Southern California	NSF	* N/A	VARIOUS	35,863	
University of Texas, Austin	NSF	* N/A	VARIOUS	27,081	
University of Virginia	NSF	* N/A	VARIOUS	3,359	
(R&D) Environmental Protection —					
Dept of Conservation & Natural Resources	EPA	* N/A	VARIOUS	53,250	
Luna Innovations, Inc.	EPA	* N/A	VARIOUS	8,279	
Michigan State University	EPA	* N/A	VARIOUS	59,588	
Parsons Commercial Technology Group, Inc.	EPA	* N/A	VARIOUS	8,771	
Wyoming Dept of Environmental Quality	EPA	* N/A	VARIOUS	9,629	
(R&D) US Nuclear Regulatory Commission —					
Calbert Cliffs Nuclear Power LLC	NRC	* N/A	VARIOUS	2,418	
(R&D) Research and Development —					
Battelle Energy Alliance, LLC	Dept. of Energy	* N/A	VARIOUS	678,326	
Bechtel Marine Propulsion Corp/Bettis Lab	Dept. of Energy	* N/A	VARIOUS	32,390	
Brigham Young University	Dept. of Energy	* N/A	VARIOUS	134,929	
Houston Advanced Research Center	Dept. of Energy	* N/A	VARIOUS	7,174	
Inland Northwest Research Alliance, Inc.	Dept. of Energy	* N/A	VARIOUS	1	
Montana State University	Dept. of Energy	* N/A	VARIOUS	120,800	
New Mexico Institute of Mining and Tech	Dept. of Energy	* N/A	VARIOUS	7,658	
Ohio State University Research Foundation	Dept. of Energy	* N/A	VARIOUS	209,650	
Virginia Tech Polytechnic Institute	Dept. of Energy	* N/A	VARIOUS	73,796	
(R&D) Administration on Aging —					
Alzheimer's Association Utah Chapter	DHHS	* N/A	VARIOUS	31,266	
(R&D) Natl Ctr Minority Hlth & Hlth Disparities —					
University of Pennsylvania	DHHS	* N/A	VARIOUS	89,424	
(R&D) National Institute on Health —					
Colorado State University	DHHS	* N/A	VARIOUS	467,134	
Johns Hopkins University	DHHS	* N/A	VARIOUS	37,897	
Michigan State University	DHHS	* N/A	VARIOUS	11,492	
Navigen Pharmaceuticals, Inc.	DHHS	* N/A	VARIOUS	(20,339)	
Southern Research Institute	DHHS	* N/A	VARIOUS	168,940	
University of California, Davis	DHHS	* N/A	VARIOUS	52,712	
University of California, Irvine	DHHS	* N/A	VARIOUS	60,030	
University of Missouri, Columbia	DHHS	* N/A	VARIOUS	17,293	
University of New Hampshire	DHHS	* N/A	VARIOUS	45,175	
University of Texas, Austin	DHHS	* N/A	VARIOUS	30,355	
(R&D) Inst Deafness Comm. Disorders —					
Ohio University	DHHS	* N/A	VARIOUS	34,145	
ARRA-(R&D) National Institute of Health —					
Montana State University	DHHS,NIH	* N/A	VARIOUS	48,985	
(R&D) Institute on Aging —					
University of Denver	DHHS	* N/A	VARIOUS	22,428	
(R&D) Admin for Children and Families —					
Ogden-Weber Community Action Part.	DHHS	* N/A	VARIOUS	59,865	
(R&D) Agency for International Develop. —					
Colorado State University	AID	* N/A	VARIOUS	43,961	
Development Alternatives, Inc.	AID	* N/A	VARIOUS	149,463	
International Resources Group	AID	* N/A	VARIOUS	37,179	

* Major Programs, see Note 2.A.

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

State of Utah
Schedule of Expenditures of Federal Awards by State Agency
For the Year Ended June 30, 2012

Grant Name	Federal Granting Agency	Federal Catalog#	Federal Award/Contract #	Expenditures	Pass-Through
University of Florida	AID	* N/A	VARIOUS	22,807	
Pass-Through From Non-State Entities: Non-Research Grants					
(SE) Special Ed Grants to States —					
Kansas State Board of Education	ED,SERS	* 84.027	VARIOUS	4,325	
Nebraska Department of Education	ED,SERS	* 84.027	VARIOUS	16,935	
State of Alabama Dept of Education	ED,SERS	* 84.027	VARIOUS	(27,607)	
State of Georgia Dept of Education	ED,SERS	* 84.027	VARIOUS	12,047	
State of New Mexico Dept of Education	ED,SERS	* 84.027	VARIOUS	15,172	
State of Wyoming Dept of Education	ED,SERS	* 84.027	VARIOUS	30,713	
Various States	ED,SERS	* 84.027	VARIOUS	461	
(TRIO) Upward Bound —					
Ute Indian Tribe	ED,PE	84.047	VARIOUS	27,505	
(CIL) Centers for Independent Living —					
Independent Living Research Utilization	ED,SERS	84.132	VARIOUS	160,933	
TIRR Memorial Herman	ED,SERS	84.132	VARIOUS	73,145	
Natl Inst Disability & Rehabilitation —					
Independent Living Research Utilization	ED,SERS	84.133	VARIOUS	61,352	
TIRR Memorial Herman	ED,SERS	84.133	VARIOUS	(266)	
(SE) Special Education Preschool Grants —					
WestEd	ED,SERS	* 84.173	VARIOUS	31,173	
(EIS) Special Ed Grants for Infants and Families —					
Nebraska Dept of Ed	ED,SERS	84.181	VARIOUS	1,110	
Special Proj & Demonstrations for Providing —					
George Washington University	ED,SERS	84.235	VARIOUS	3,685	
Special Education-State Personnel Develop —					
Arizona Department of Education	ED,SERS	84.323	VARIOUS	(5,892)	
Investing in Innovation (i3) Fund —					
State of Wyoming Department of Ed	ED,OII	84.411	VARIOUS	6,499	
National Institute of Food & Agriculture —					
Kansas State University	USDA,NIFA	N/A	VARIOUS	29,559	
New Mexico State University	USDA,NIFA	N/A	VARIOUS	6,423	
University of Wyoming	USDA,NIFA	N/A	VARIOUS	13,863	
Cooperative State Research Service —					
Colorado State University	USDA,NIFA	N/A	VARIOUS	45,810	
Mississippi State University	USDA,NIFA	N/A	VARIOUS	4,189	
University of Nebraska	USDA,NIFA	N/A	VARIOUS	40,739	
Agriculture Research and Development —					
Kansas State University	USDA	N/A	VARIOUS	145,490	
Mississippi State University	USDA	N/A	VARIOUS	1,674	
Texas A&M University	USDA	N/A	VARIOUS	44,524	
University of Nevada, Reno	USDA	N/A	VARIOUS	11,861	
Risk Management Agency —					
University of Nevada, Reno	USDA,RMA	N/A	VARIOUS	13,971	
Rural Development —					
Mississippi State University	USDA,RBCS	N/A	VARIOUS	49,500	
Department of Commerce —					
University of Colorado, Boulder	DOC	N/A	VARIOUS	20,534	
ARRA-US Army —					
The Louis Berger Group, Inc.	DOD	N/A	VARIOUS	63,194	
Department of Justice —					
Brigham Young University	DOJ	N/A	VARIOUS	(5,804)	
CAPSA	DOJ	N/A	VARIOUS	2,563	

* Major Programs, see Note 2.A.

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

State of Utah
Schedule of Expenditures of Federal Awards by State Agency
For the Year Ended June 30, 2012

Grant Name	Federal Granting Agency	Federal Catalog#	Federal Award/Contract #	Expenditures	Pass-Through
Iron County	DOJ	N/A	VARIOUS	75,465	
Office of Justice Programs — National 4-H Council	DOJ	N/A	VARIOUS	167,826	
ARRA-Department of Justice — CAPSA	DOJ	N/A	VARIOUS	10,163	
ARRA-Centers for Independent Living — State of Wyoming Department of Ed	ED.SERS	N/A	VARIOUS	35,599	
Centers for Disease Control and Prevention — Marshfield Clinic	DHHS	N/A	VARIOUS	3,825	
Depart. of Health and Human Services — Kaiser Foundation Research Institut	DHHS	N/A	VARIOUS	90,586	
Institute of General Medical Sciences — Univ of California, Santa Cruz	DHHS	N/A	VARIOUS	44,218	
Corporation National & Community Svc — Colorado Campus Compact	CNCS	N/A	VARIOUS	4,314	
Subtotal – Utah State University				170,398,708	7,968,577
UTAH VALLEY UNIVERSITY					
Research Grants					
(R&D) Poppy Polulations	DOI,BLM	* 15.238	L10AC20099	3,154	
(R&D) Methane Imaging	NSF	* 47.049	AST-1009776	21,625	
(R&D) Colonialism Etan Peru	NSF	* 47.075	BCS-1026169	8,254	
Non-Research Grants					
Employment and Training Administration	DOL,ETA	17.269	CB-18211-09-60-A-49	530,246	157,202
Noyce Professional Engagement	NSF	47.076	DUE-0934942	131,185	
Native American Regional IT Workforce Dev	NSF	47.080	OCI-1041410	482,585	131,491
(SFA) Supp. Educ. Opportunity Grants	ED,SFAP	* 84.007	P007A114219	358,432	
1990 Endowment Challenge Grant	ED,PE	84.031	P031G00018	11,010	
Title III - Student Success Retention	ED,PE	84.031	P031A060252	89,437	
(SFA) Federal Work Study Program	ED,SFAP	* 84.033	P033A114219	618,147	
(SFA) Perkins Loan Cancellations	ED,SFAP	* 84.037	VARIOUS	90,685	
(TRIO) Student Support Services	ED,PE	84.042	P042A101437	267,521	
(TRIO) Talent Search	ED,PE	84.044	P044A070830	270,286	
(TRIO) Upward Bound	ED,PE	84.047	P047A081130	316,950	
(SFA) Pell Grant Program	ED,SFAP	* 84.063	P063P112493	55,590,739	
FIPSE - DESHM	ED,PE	84.116	P116N080008	46,304	
FIPSE - Utah Democracy Project	ED,PE	84.116	P116Z080242	4,474	
FIPSE - Nursing Cong Directed Grant	ED,PE	84.116	P116Z090228	97,391	
FIE - Boot Camp High Schl Entrepreneurs	ED,OII	84.215	U215K100137	36,667	
Gear-Up Scholarships	ED,PE	84.334	P334S050019	2,234,828	
Gear-Up	ED,PE	84.334	P334S050019	1,973,235	366,416
Child Care Access Means Parents in School	ED,PE	84.335	P335A090223	171,245	
(SFA) National SMART Grants	ED,SFAP	* 84.376	P376S102493	(1,500)	
Health Care Facilities	DHHS,HRSA	93.887	C76HF20977-01-01	325,100	
NFA State Fire Training Program	DHS	97.043	EMW-2011-GR-00053-S01	23,383	
Forensic Science	DOJ	N/A	2008-DD-BX-0450	193,260	
EU US Atlantis	ED	N/A	P116J090088	2,061	
Americorps Student Awards	CNCS	N/A	VARIOUS	151,897	

* Major Programs, see Note 2.A.

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

State of Utah
Schedule of Expenditures of Federal Awards by State Agency
For the Year Ended June 30, 2012

Grant Name	Federal Granting Agency	Federal Catalog#	Federal Award/Contract #	Expenditures	Pass-Through
Pass-Through From Non-State Entities:					
Research Grants					
(R&D) Paleofaulting Investigation S Andreas Fault — Univ of So California	DOI,GS	15.808			
	DOI,GS	15.808	G12AC20038	6,513	
Pass-Through From Non-State Entities:					
Non-Research Grants					
(EDC) Public Works & Econ Develop Facilities — Comm on Econ Develop - Orem Manufacturing Extension Partnership — WestCamp Inc.	DOC,EDA	11.300	05-01-04666	499,989	
Corporation for National and Community Svc — Colorado Campus Compact	DOC,NIST	11.611	70NANB10H042/70NANB10H31	139,179	
	CNCS	N/A	VARIOUS	2,638	
Subtotal – Utah Valley University				64,696,920	655,109
WEBER STATE UNIVERSITY					
Research Grants					
(R&D) AG Research – Basic and Applied	USDA,ARS	* 10.001	04-CS-11041563-33	5,915	
(R&D) CESU TASKS	DOI,FWS	* 15.615	60181AP622/ES10ND011	9,880	
(R&D) Migratory Bird Monitoring, Conservation	DOI,FWS	* 15.655	601819J301	33,645	
(R&D) Outdoor Recreation Acquisition	DOI,NPS	* 15.916	H1200-004-0002	916	
(R&D) Perservation and Access	NFAH,NEH	* 45.149	PG-51564-12	5,766	
(R&D) Digital Humanities	NFAH,NEH	* 45.169	HD-51258-11	34,384	
(R&D) Geosciences	NSF	* 47.050	EAR-1050069	47,080	
(R&D) Social, Behavioral, & Economic Sci.	NSF	* 47.075	SES-0648735	162	
(R&D) CESU TASKS	DOI,NPS	* N/A	VARIOUS	18,688	
(R&D) Forest Service	DOI,FS	* N/A	10-CS-11041000-022	2,060	
Non-Research Grants					
Research and Technical Assistance	DOD,OEA	12.615	VARIOUS	168,934	
Clean Air Act Surveys, Studies, Research	EPA,OAR	66.034	XA-83523201/XA-83346201	147,960	
(SFA) Supp. Educ. Opportunity Grants	ED,SFAP	* 84.007	P007A114221	461,583	
(SFA) Federal Work Study Program	ED,SFAP	* 84.033	P033A104221/P033A114221	832,768	
(SFA) Perkins Loan Program	ED,SFAP	* 84.038	P038A114221	110,398	
(TRIO) Student Support Services	ED,PE	84.042	P042A101501	380,410	
(TRIO) Talent Search	ED,PE	84.044	P044A060394/P044A110773	207,125	
(TRIO) Upward Bound	ED,PE	84.047	P047A090251,P047V070012	724,007	
(SFA) Pell Grant Program	ED,SFAP	* 84.063	VARIOUS	29,482,886	
Fund for the Improvement of Postsecondary Ed	ED,PE	84.116	P116Z080202	60,754	
Fund for the Improvement of Education	ED,II	84.215	U215K100083	195,815	
(SFA) National SMART Grants	ED,SFAP	* 84.376	P376S102354	2,000	
Health Careers Opportunity Program	DHHS,HRSA	93.822	D18HP13631	211,648	
Specially Selected Health Projects	DHHS,HRSA	93.888	D1DHP20348-01-01	197,019	
Participating Agreement	USDA	N/A	04-PA-11046000-044	1,695	
Pass-Through From Non-State Entities:					
Research Grants					
(R&D) Fish, Wildlife and Plant Conserv — The Nature Conservancy	DOI,BLM	* 15.231	VARIOUS	4,780	
(R&D) Migratory Bird Monitoring, Assess — Ogden City	DOI,FWS	* 15.655	VARIOUS	923	
(R&D) Cooperative Research Units Pgm — South Dakota State University	DOI,GS	* 15.812	3TB627	576	
(R&D) Aerospace Education Services Pgm —					

* Major Programs, see Note 2.A.

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

State of Utah
Schedule of Expenditures of Federal Awards by State Agency
For the Year Ended June 30, 2012

Grant Name	Federal Granting Agency	Federal Catalog#	Federal Award/Contract #	Expenditures	Pass- Through
University of Washington	NASA	* 43.001	Subcontract #462967	85,609	
Pass-Through From Non-State Entities: Non-Research Grants					
Education and Human Resources — Lorain County Community College	NSF	47.076	LCCC1-0000100293	22,130	
Fund for the Improvement of Education — Ogden City School District	ED,ERI	84.215	MOU PO#3790	19,017	
Gear Up — Ogden City School District	ED,PE	84.334	VARIOUS	278,161	
CDC Investigations & Technical Assistance — Weber-Morgan Health Department	DHHS,CDC	* 93.283	VARIOUS	932	
National Writing Project — National Writing Project Corporation	ED	N/A	07-UT02	41,671	
Subtotal – Weber State University				<u>33,797,297</u>	<u>0</u>
Subtotal – Component Units – College and University				<u>734,546,496</u>	<u>56,322,313</u>
COMPONENT UNITS - OTHER					
<u>Comprehensive Health Insurance Pool</u>					
High Risk Pool Operational Loss Grant	DHHS,CMS	93.780	1G0CMS300045/02-04	851,380	
Subtotal – Comprehensive Health Insurance Pool				<u>851,380</u>	<u>0</u>
<u>Utah Schools For the Deaf and Blind</u>					
Deaf Blind Centers	ED,SERS	84.326	H326C030012	77,654	
Subtotal – Utah Schools for the Deaf and Blind				<u>77,654</u>	<u>0</u>
Subtotal – Component Units – Other				<u>929,034</u>	<u>0</u>
TOTAL FEDERAL EXPENDITURES				<u>\$ 4,767,683,852</u>	<u>\$ 776,701,109</u>
Summary of Endowments, Loan Guarantees, and Loans Outstanding Reported in Notes to the Schedule of Expenditures of Federal Awards				<u>\$ 2,009,697,534</u>	
TOTAL				<u>\$ 6,777,381,386</u>	

* Major Programs, see Note 2.A.

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

NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

NOTE 1. **PURPOSE OF THE SCHEDULE**

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

NOTE 2. **SIGNIFICANT ACCOUNTING POLICIES**

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

- Federal Financial Assistance – Pursuant to the Single Audit Act of 1984 (Public Law 98-502); the Single Audit Act Amendments of 1996 (Public Law 104-156); and OMB Circular A-133, federal financial assistance is defined as assistance provided by a federal agency, either directly or indirectly, in the form of grants, contracts, cooperative agreements, loans, loan guarantees, property, interest subsidies, insurance, endowments, or direct appropriations. Accordingly, nonmonetary federal assistance, including food stamps, food commodities, vaccines, food vouchers, and surplus property, is included in federal financial assistance and, therefore, is reported on the Schedule. Federal financial assistance does not include direct federal cash assistance to individuals. Solicited contracts between the State and Federal Government for which the Federal Government procures tangible goods or services are not considered to be federal financial assistance.
- Catalog of Federal Domestic Assistance – OMB Circular A-133 requires the Schedule to show the total expenditures for each of the State's federal financial assistance programs as identified in the Catalog of Federal Domestic Assistance (CFDA). The CFDA is a government-wide compendium of individual federal programs. Each program included in the CFDA is assigned a five-digit program identification number (CFDA number) which is reflected in the Schedule. Federal financial assistance programs and contracts which have not been assigned a CFDA number or, where management has been unable to determine the CFDA number, have been identified as N/A in the CFDA number column of the schedule.

NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

- Cluster of Programs – Closely related programs with different CFDA numbers which share common compliance requirements are considered a cluster of programs. Clusters are defined by the OMB. Clustered programs presented in the Schedule are identified with a cluster prefix at the beginning of the grant name: (R&D) Research and Development Programs, (SFA) Student Financial Assistance Programs, (AGE) Aging Cluster, (CC) CCDF Cluster (Child Care), (CIL) Centers for Independent Living Cluster, (CSBG) CSBG Cluster, (ECDBG) CDBG – Entitlement Grants Cluster, (EDC) Economic Development Cluster, (EFA) Emergency Food Assistance Cluster, (EFSP) Emergency Food and Shelter Program Cluster, (EHCY) Education of Homeless Children and Youth Cluster, (EIS) Early Intervention Services (IDEA) Cluster, (ES) Employment Services Cluster, (ETSG) Educational Technology State Grants Cluster, (FW) Fish and Wildlife Cluster, (HDST) Head Start Cluster, (HPC) Highway Planning and Construction Cluster, (HS) Highway Safety Cluster, (ILSB) Independent Living Services for Older Individuals Who Are Blind Cluster, (ILSG) Independent Living State Grants Cluster, (IMMZ) Immunization Cluster, (JAG) JAG Program Cluster, (MED) Medicaid Cluster, (NUT) Child Nutrition Cluster, (SCDBG) CDBG – State-Administered CDBG Cluster, (SDS) Statewide Data Systems Cluster, (SE) Special Education (IDEA) Cluster, (SFSF) State Fiscal Stabilization Fund Cluster, (SIG) School Improvement Grants Cluster, (SNAP) SNAP Cluster, (SSI) Disability Insurance/SSI Cluster, (TANF) TANF Cluster, (TIPA) Title I, Part A Cluster, (TRIO) TRIO Cluster, (TSP) Transit Services Programs Cluster, (VOCR) Vocational Rehabilitation Cluster, and (WIA) WIA Cluster.
 - Type A and Type B Programs – The Single Audit Act of 1984 (as amended in 1996) and OMB Circular A-133 establish the levels to be used in defining Type A and Type B federal programs. Type A programs for the State of Utah are those programs which exceeded \$16,700,000 in federal awards expended for the fiscal year ended June 30, 2012. All other programs are classified as Type B by the State. For the year ended June 30, 2012, 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 noted on the Schedule. A listing of these programs is in the Schedule of Findings and Questioned Costs, PART I. Summary of Auditor’s Results.
- B. Reporting Entity – The State reporting entity is fully described in Footnote 1.A. of the State’s basic financial statements. The Schedule includes all federal financial assistance programs administered by the State for the year ended June 30, 2012.

NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

- C. Basis of Accounting – Federal financial assistance programs included in the Schedule are primarily reported in the State’s basic financial statements as grants and contributions in the entity-wide Statement of Activities and as federal grants and contracts or federal reinsurance in the fund financial statements. The Schedule is presented using the same basis of accounting as that used in reporting the expenditures of the related funds in the State’s basic financial statements. The basis of accounting used for each fund is described in Footnote 1.C. of the State’s basic financial statements.
- Indirect Costs – The Schedule includes a portion of costs associated with general activities which are allocated to federal financial assistance programs under negotiated formulas commonly referred to as indirect cost rates.
 - Matching Costs – The Schedule does not include matching expenditures.
 - Nonmonetary Assistance – The Schedule contains values for several nonmonetary assistance programs. The Food Stamp program is presented at the dollar value of food stamp electronic benefit transfers authorized and used by recipients. The Commodities and Vaccine programs are presented at the federally assigned value of commodities disbursed by the State. The Surplus Property program is presented at the estimated fair value of the property distributed. The fair value was estimated to be 23.3% of the property’s original federal acquisition value.
 - Endowment, Loan, and Loan Guarantee Programs – Information on federal endowment, federal loan, and federal loan guarantee programs is included in the footnotes instead of on the Schedule.
 - Direct and Indirect (Pass-Through) Federal Financial Assistance – The majority of the State’s federal financial assistance is received directly from the granting federal agency (i.e., the State is the primary recipient). However, some federal financial assistance, as identified on the Schedule, is passed through a separate entity prior to receipt by the State (i.e., the State is a subrecipient). Although this type of assistance is included on the Schedule as “Pass-Through From Non-State Entities,” it is not reported as federal revenue on the State’s basic financial statements because it was not awarded directly from the Federal Government to the State.

NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

- Pass-Through Expenditures – The Schedule includes a column for “Pass-Through” to identify the amount provided to subrecipients. The State makes subgrants to other entities to carry out the federal programs.
- Federal Transactions Between State Entities – Some state entities transfer (expend) federal assistance to other state entities (i.e., a pass-through of funds by the primary recipient state entity to a subrecipient state entity). In this case, the federal revenue and expenditures are only reported once within the same fund on the State’s basic financial statements in accordance with generally accepted accounting principles (GAAP) and reported once on the Schedule in the primary recipient state entity. This method avoids duplication and the overstatement of the aggregate level of federal financial assistance expended by the State. However, purchases of services between state entities using federal monies are reported in the basic financial statements as expenditures or expenses by the purchasing entity and as revenues for services rendered by the providing entity.
- Supplemental Nutrition Assistance Program (SNAP) – The reported expenditures for benefits under the Supplemental Nutrition Assistance Program (SNAP) (CFDA #10.551) are supported by both regularly appropriated funds and incremental funding made available under section 101 of the American Recovery and Reinvestment Act of 2009. The portion of total expenditures for SNAP benefits that is supported by Recovery Act funds varies according to fluctuations in the cost of the Thrifty Food Plan, and to changes in participating households’ income, deductions, and assets. This condition prevents USDA from obtaining the regular and Recovery Act components of SNAP benefits expenditures through normal program reporting processes. As an alternative, USDA has computed a weighted-average percentage to be applied to the national aggregate SNAP benefits provided to households in order to allocate an appropriate portion thereof to Recovery Act funds. This methodology generates valid results at the national aggregate level but not at the individual State level. Therefore, we cannot validly disaggregate the regular and Recovery Act components of our reported expenditures for SNAP benefits. At the national aggregate level, however, Recovery Act funds account for approximately 16.55 percent of USDA's expenditures for SNAP benefits in the federal fiscal year ended September 30, 2011.

NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

NOTE 3. RECONCILIATION OF EXPENDITURES TO FEDERAL REVENUES

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

Total Federal Expenditures from the Schedule	\$ 4,767,683,852
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)	6,284,849
Clean Water Capitalization Grant State Revolving Fund Loans (66.458)	7,176,975
Drinking Water Capitalization Grant State Revolving Fund Loans (66.468)	5,690,470
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.	17,190,095
C. Federal flow-through funds for colleges and universities which are not reported in the Component Unit Financial Statements as federal revenue.	(40,215,396)
D. State-funded unemployment insurance expenditures reported on the Schedule which are not reported as federal revenue in the Proprietary Fund Financial Statements.	(262,316,283)
E. Amounts not included and not reported in the single audit for Build America Bonds subsidy payments, State Small Business Credit Initiative (SSBCI) funds, and the Temporary High Risk Insurance Pool Program.	34,688,599
F. Fund Financial Statements accrual of federal pass-through revenues to local school districts.	(19,293,711)
G. Reed Act money spent that was received in prior years.	(7,871,444)
H. Medicaid cost settlements and reimbursements.	11,331,431
I. Other miscellaneous reconciling items, net.	(2,099,652)
	<u>\$ 4,518,249,725</u>

FEDERAL REVENUE PER THE FUND FINANCIAL STATEMENTS:

Governmental Funds – Federal Grants and Contracts	\$ 3,561,512,000
Proprietary Funds – Federal Reinsurance and Allowances / Reimbursements	220,094,000
Proprietary Funds – Federal Grants	41,959,000
Component Units – Operating Grants and Contributions	1,048,809,000
Total	<u>4,872,374,000</u>
Less amounts included in the Component Unit revenues for:	
State, local, and other grants and contributions	(348,516,479)
College and university federal flow-through funds from State agencies	(5,607,796)
Total federal revenue per the Fund Financial Statements	<u>\$ 4,518,249,725</u>

NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

NOTE 4. NONMONETARY ASSISTANCE INVENTORY

As described previously in Note 2, nonmonetary assistance is reported in the Schedule based on the amount disbursed. As of June 30, 2012, the following inventories of nonmonetary assistance existed:

<u>Assistance</u>	<u>Inventory Balance June 30, 2012</u>
Food Commodities	\$ 249,435
Surplus Property	\$ 9,948

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:

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

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

<u>Annual Default Rate</u>	<u>Federal Reinsurance for Loans Disbursed On or After October 1, 1998</u>
0% to less than 5%	95%
5% to less than 9%	95% of claims up to 5% and 85% of claims greater than 5% but less than 9%
9% or greater	95% of claims up to 5%, 85% of claims greater than 5% but less than 9%, and 75% of claims 9% or greater

NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

As of June 30, 2012, the Utah Higher Education Assistance Authority had guaranteed student loans outstanding with a current principal and interest balance of approximately \$1.588 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, 2011.

NOTE 6. FEDERAL LOANS OUTSTANDING AND NEW LOANS ISSUED

The State administers the following federal loan programs:

	<u>CFDA #</u>	<u>Beginning Balance at July 1, 2011</u>	<u>New Loans Issued During Fiscal Year 2012</u>	<u>Repayments/ Adjustments During Fiscal Year 2012</u>	<u>Outstanding Balance at June 30, 2012</u>
Rural and Economic Development Program	10.433	\$ 2,385,958	\$ 2,500	\$ 4,974	\$ 2,383,484
Rental Rehabilitation Program	14.230	119,819	-	95,935	23,884
HOME Investment Partnership	14.239	51,109,752	6,557,803	1,689,197	55,978,358
Highway Planning and Construction Program *	20.205	2,291,314	900,000	1,336,082	1,855,232
Clean Water Capitalization Grant State Revolving Fund ¹	66.458	199,352,187	11,743,000	18,597,885	192,497,302
Drinking Water Capitalization Grant State Revolving Fund ¹	66.468	100,063,022	8,867,000	8,381,189	100,548,833
State Energy Program Revolving Fund * ²	81.041	92,712	1,071,162	-	1,163,874
(SFA) Perkins Loan Program *	84.038	56,123,251	7,371,905	9,444,239	54,050,917
(SFA) Health Professions Student Loan Program *	93.342	2,384,231	619,665	234,661	2,769,235
(SFA) Nursing Student Loan Program *	93.364	<u>469,752</u>	<u>97,948</u>	<u>98,573</u>	<u>469,127</u>
		<u>\$ 414,391,998</u>	<u>\$ 37,230,983</u>	<u>\$ 39,882,735</u>	<u>\$ 411,740,246</u>

* Denotes a major program

¹ Funding sources for new loans issued in the Clean Water Capitalization Grant State Revolving Fund and the Drinking Water Capitalization Grant State Revolving Fund are a combination of federal capital contributions and existing fund equity.

² The source for new loans in the State Energy Program Revolving Fund is ARRA funding.

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

NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

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, 2012, the colleges and universities disbursed the following amount of new loans:

	<u>CFDA #</u>	<u>New Loans Disbursed During Fiscal Year 2012</u>
(SFA) Federal Direct Student Loans *	84.268	\$ 437,577,102

* Denotes a major program

NOTE 7. FEDERAL ENDOWMENT

The College of Eastern Utah, a regional college of Utah State University, maintains an endowment from the U.S. Department of Education (CFDA #84.031). The endowment is for scholarships for Native Americans and residents of San Juan County, Utah. The endowment was created April 1, 1993, for 20 years with federal funds of \$4,000,000 and with a match from private funds of \$2,000,000. During the year ended June 30, 2012, \$77,834 of earnings were spent on scholarships; the federal portion of this amount is included on the Schedule. The endowment balance of both federal and match funds at June 30, 2012, was \$13,987,268.

The Utah Arts Council of the Utah Department of Community and Culture maintains an endowment from the U.S. National Endowment for the Arts. The endowment is a permanent fund used to provide support for the Utah Arts Endowment Fund and was created with \$600,000 of federal funds on September 26, 1991. Only the interest from the endowment is used to make grants to individual artists and ethnic art groups. The Utah Arts Endowment Fund also accepts donations that are used to make grants. During the year ended June 30, 2012, interest earnings and contributions were \$747 and no grants were issued. The Utah Arts Endowment Fund balance at June 30, 2012, comprised of the federal endowment and donations, was \$795,858.

NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

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

During the fiscal year ended June 30, 2012, the Utah Department of Health received \$9,811,116 of cash rebates from infant formula manufacturers on the sale of formula to participants in the Women, Infants and Children (WIC) Program (CFDA #10.557), a major program. Rebate contracts with infant formula manufacturers are authorized by federal regulation 7 CFR 246.16a as a cost containment measure.

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

The cash rebates received in the fiscal year ended June 30, 2012 correspond to an annual average food benefit for 17,004 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: ***Unqualified***
2. Internal control over financial reporting:
- Material weakness identified? x yes no
(#12-01)
 - Significant deficiencies identified? x yes none reported
(#12-02, #12-03)
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:

17.258, 17.259, 17.260, 17.278 (WIA) Workforce
Investment Act Cluster (#12-45)
81.041 State Energy Program (#12-26)
93.767 Children's Health Insurance Program (#12-33)
96.001 (SSI) Disability Insurance/SSI Cluster (#12-47)
 - Significant deficiencies identified x yes no

5. Type of auditor's report issued on compliance for major programs: ***Unqualified for all major programs except for the following programs which were **qualified**:***
- 17.258, 17.259, 17.260, 17.278 (WIA) Workforce
Investment Act Cluster (#12-45)
81.041 State Energy Program (#12-26)
93.767 Children's Health Insurance Program
(#12-33)*
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:

<u>CFDA #</u>	<u>GRANT NAME</u>
10.551, 10.561	(SNAP) Supplemental Nutrition Assistance Program
10.557	Women, Infants & Children Program
10.558	CACFP Food Services
14.228 *	(SCDBG) Community Development Block Grant
15.605, 15.611 *	(FW) Fish & Wildlife Cluster
17.225	Unemployment Insurance
17.258, 17.259, 17.260, 17.278 *	(WIA) Workforce Investment Act Cluster
20.205, 20.219	(HPC) Highway Planning and Construction
20.509 *	Formula Grants for Other Areas
81.041 *	State Energy Program
81.042 *	Weatherization
84.010, 84.389	(TIPA) Title I Deprived Child
84.032	FFEL – Guaranty Agencies
84.027, 84.173, 84.391, 84.392	(SE) IDEA Cluster
84.048 *	Career and Technical Education
84.126, 84.390	(VOCR) Vocational Rehabilitation
84.410	Education Jobs
93.283 *	Centers for Disease Control & Prevention – Investigations & Technical Assistance
93.558, 93.714	(TANF) Temporary Assistance for Needy Families
93.568	Low Income Heating Assistance Program
93.575, 93.596, 93.713	(CC) CCDF Cluster (Child Care)
93.658	IV-E AFDC Foster Care
93.767	Children's Health Insurance Program
93.720, 93.775, 93.777, 93.778	(MED) Medicaid Cluster
93.959	Substance Abuse Prevention and Treatment
94.006 *	NCS Americorps Subgrantees
96.001 *	(SSI) Disability Insurance/SSI Cluster
various	(SFA) Student Financial Assistance Programs Cluster (including CFDA 84.032 FFEL – Lenders)
various	(R&D) Research and Development Cluster

* Type B Program

8. Dollar threshold used to distinguish between
Type A and Type B programs:

\$16,700,000

9. Auditee qualified as low-risk auditee?

_____ yes x no

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

GENERAL FINDINGS

12-01. INADEQUATE INTERNAL CONTROLS OVER FINANCIAL REPORTING (Department of Workforce Services)

CFDA Number and Title: N/A

Federal Award Number: N/A

Questioned Costs: N/A

Pass-through Entity: N/A

The Department of Workforce Services (DWS) does not have adequate internal controls to ensure that financial information for the Unemployment Compensation Fund (UCF) is properly prepared in accordance with generally accepted accounting principles. In addition, DWS Operational Accounting personnel with responsibility to classify UCF accounts receivable as current or noncurrent and prepare the associated allowance for doubtful accounts lack sufficient knowledge and training to prepare the required financial information in accordance with generally accepted accounting principles. As a result, two material adjustments were required to properly present the UCF's financial position in the State's basic financial statements.

Management is responsible for the preparation and accuracy of financial reporting for the UCF, establishing internal controls and procedures to accurately capture and record transactions, and ensuring personnel preparing the financial information have sufficient knowledge and training.

Recommendation:

We recommend that DWS strengthen existing controls to ensure that financial reporting reflects UCF's financial position, results of operations, cash flows, and disclosures in conformity with generally accepted accounting principles. We also recommend that DWS ensure personnel involved in preparing financial information have sufficient knowledge and training to prepare the necessary financial information in accordance with these principles.

DWS' Response:

We agree with the finding. The Operational Accounting personnel responsible for preparing the UCF accounts receivable as current and noncurrent and applying the associated allowance will work with State Finance, the State Auditor's Office, and Internal Audit to gain the necessary understanding of the requirements for accurately preparing the required financial information in accordance with generally accepted accounting principles.

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

GENERAL FINDINGS

In order to understand the methodology for determining current and noncurrent accounts receivable and calculating an allowance rate that meets the standards for financial reporting, the responsible Operational Accounting personnel will take the following steps:

- *Recalculate the numbers for FY 2012 using the State Auditor's methodology.*
- *Analyze FY 2011 data using the FY 2012 methodology.*
- *Compare the FY 2011 data to the FY 2012 data and evaluate for consistency and reasonableness.*
- *Request accounts receivable data for FY 2010 benefit overpayments and FY10 through FY12 of the Special Administrative Expense Account (formerly known as the Special Admin Fund (SAF)).*
- *Identify any anticipated changes that could significantly impact UCF accounts receivables.*
- *Use an accepted methodology, as agreed to by State Finance and the State Auditors, for determining the current and noncurrent accounts receivable breakout classification.*
- *Use a two-year history (three-years, if we are able to obtain the FY 2010 data from MIS) to calculate the allowance rate.*
- *Apply the allowance rate to both the actual accounts receivable for benefit overpayments and Special Administrative Expense Account (formerly known as the Special Admin Fund).*

*Contact Persons: John Talcott, Administrative Support Division Director, 801-526-9402
Mitch Romo, Accounting and Payroll Manager, 801-526-9221*

Anticipated Correction Date: November 30, 2012

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

U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES

12-02. **INCORRECT ELIGIBILITY AND INCOME DETERMINATIONS**
(Department of Health) (Department of Workforce Services)

CFDA Number and Title: **93.767 Children’s Health Insurance Program**

Federal Award Number: **5-1105UT5021**

Questioned Costs: **\$5,215**

Pass-through Entity: N/A

NOTE: This finding is presented in detail in Finding No. 12-33 in Part III of this section.

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

U.S. DEPARTMENT OF LABOR

12-03. **ELIGIBILITY ERRORS AND UNALLOWABLE ACTIVITIES**
(Department of Workforce Services)

CFDA Numbers and Titles: 1) **17.258 WIA Adult Program**
2) **17.259 WIA Youth Activities**
3) **17.278 WIA Dislocated Workers**
4) **17.260 WIA Dislocated Workers – ARRA**

Federal Award Numbers: **various**

Questioned Costs: 1) **\$4,138** 2) **\$9,872** 3) **\$4,049** 4) **\$1,554** = **\$19,613**

Pass-through Entity: N/A

NOTE: This finding is presented in detail in Finding No. 12-45 in Part III of this section.

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

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

U.S. DEPARTMENT OF AGRICULTURE

12-04. INADEQUATE INTERNAL CONTROL OVER TRANSPARENCY REPORTING

(Utah State Office of Education)

CFDA Numbers and Titles: 1) **84.010** Title I Grants to Local Educational Agencies
2) **84.027** IDEA Cluster
3) **84.048** Career and Technical Education
4) **10.558** Child and Adult Care Food Program

Federal Award Numbers: 1) **S010A110044**
2) **H027A110059**
3) **V048A110044-11A**
4) **11113UT311N2020 and 12123UT311N2020**

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

NOTE: This finding is presented in detail in Finding No. 12-07.

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

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

CORPORATION FOR NATIONAL AND COMMUNITY SERVICE

12-05. INADEQUATE CONTROL OVER SUBRECIPIENT MONITORING

(Department of Community and Culture)

CFDA Number and Title: **94.006 AmeriCorps Subgrantees**

Federal Award Numbers: **06AFHUT001, 09ACHUT001, 11AFHUT001**

Questioned Costs: N/A

Pass-through Entity: N/A

We reviewed the Department's subrecipient monitoring of six of the 13 AmeriCorps subgrantees that received federal funds in fiscal year 2012. We noted the following:

- For three of the six subgrantees, the monitoring checklists were only partially completed.
- Two of the six subgrantees had not been monitored for more than three years. One of these two subgrantees had several deficiencies noted in the monitoring letter to the subgrantee reporting the results of the monitoring. However, there was no evidence that the fiscal monitor had followed up to ensure that the deficiencies were corrected.
- For one of the six subgrantees, there was no monitoring letter sent reporting the results of the October 21, 2011 monitoring.

The policy of the Department is to perform fiscal monitoring of all subgrantees at least once every three years, report the results of the monitoring in a monitoring letter, and follow-up to make sure deficiencies are corrected in a timely manner. These subrecipient monitoring errors occurred because, based on the Department's experience with the subgrantees, the staff considered the risk of noncompliance to be low and the subrecipient monitoring to be sufficient. If subrecipient monitoring is not completed in a timely manner and follow-up is not performed on deficiencies identified, subrecipients may fail to comply with federal grant requirements.

Recommendation:

We recommend that the Department strengthen controls over subrecipient monitoring to ensure that the monitoring is completed in a timely manner, that monitoring letters reporting the results of the monitoring be sent following each monitoring visit, and that follow-up is performed to ensure that corrective action was implemented on deficiencies noted in the during-the-award monitoring.

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

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

CORPORATION FOR NATIONAL AND COMMUNITY SERVICE

Department's Response:

We agree with this finding and recommendation. The Commission on Volunteers will be establishing additional controls and procedures to ensure that the subrecipient monitoring is handled appropriately. With changes in the department, a new individual will be monitoring subrecipients and will be trained on appropriate procedures related to completion of the monitoring checklist, timeliness for monitoring based on programmatic risk assessment and appropriate follow-up after monitoring visits.

*Contact Person: LaDawn Stoddard, Acting Executive Director, Commission on Volunteers,
801-715-6716*

Anticipated Correction Date: September 20, 2012

12-06. **INADEQUATE CONTROL OVER MATCHING REQUIREMENT**

(Department of Community and Culture)

CFDA Number and Title: **94.006 AmeriCorps Subgrantees**

Federal Award Numbers: **06AFHUT001, 09AFHUT001**

Questioned Costs: N/A

Pass-through Entity: N/A

Subgrantees are required to provide matching contributions equal to a specified percentage of the total funds expended by the subgrantee for the program. Grants are for three-year periods, and the Corporation for National and Community Service requires subgrantees to meet their required match over the three-year period of their grant or pay back federal funds. We reviewed 25 fiscal year 2010 and fiscal year 2011 contracts with AmeriCorps subgrantees and noted the following control deficiencies in the Department's monitoring of the match requirement:

- For five of the 25 contracts, there were errors in the required match percentage listed in the contract terms and/or in WebGrants (the Department's grant management system).
- The formula entered into WebGrants by the Department that calculates the actual match percentage provided by each subgrantee is incorrect. The incorrect formula yields a match percentage that is sometimes higher and sometimes lower than the actual match percentage.
- Each subgrantee is required to submit match reports and to enter the information from the match reports into WebGrants. We reviewed the match reports submitted for six

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of the contracts and noted that the total match listed on the reports for two of the contracts did not agree with the total match recorded in WebGrants.

The Department uses the above information to monitor compliance with the match requirement. Therefore, it is imperative that the Department has adequate internal controls in place to ensure the information is accurate so they can effectively monitor whether subgrantees have met their match requirement and take appropriate action if they have not.

Recommendation:

We recommend that the Department design and implement internal controls to ensure that the information used to monitor the match requirement is correct in the contracts and in WebGrants.

Department's Response:

We agree with this finding and recommendation. The Commission on Volunteers is aware of the importance of implementing adequate internal controls to ensure subrecipients comply with applicable federal matching requirements. We will be establishing additional procedures to ensure subrecipient match requirements are monitored appropriately. An additional review of a contract, by the program officer, will be conducted prior to the contract being issued to verify that all information is accurate, including match percentage requirements. The Commission will be moving to another WebGrants platform which will allow additional customizations where necessary. The Commission will be changing the formula in the WebGrants system to reflect an accurate assessment of the cumulative match a subrecipient is providing. Training is scheduled for all current subrecipients to discuss match report requirements and procedures related to issues with the report. The individual on staff responsible for review of the match documentation will complete a checklist of all required item which will be submitted to the program officer for approval.

*Contact Person: LaDawn Stoddard, Acting Executive Director, Commission on Volunteers,
801-715-6716*

Anticipated Correction Date: September 20, 2012

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12-07. INADEQUATE INTERNAL CONTROL OVER TRANSPARENCY REPORTING

(Utah State Office of Education)

CFDA Numbers and Titles: 1) **84.010** Title I Grants to Local Educational Agencies
2) **84.027** IDEA Cluster
3) **84.048** Career and Technical Education
4) **10.558** Child and Adult Care Food Program

Federal Award Numbers: 1) **S010A110044**
2) **H027A110059**
3) **V048A110044-11A**
4) **11113UT311N2020 and 12123UT311N2020**

Questioned Costs: N/A

Pass-through Entity: N/A

The Utah State Office of Education (USOE) did not have adequate internal controls to ensure that they complied with subaward reporting requirements under the Federal Funding Accountability Transparency Act (FFATA) in a timely manner for Title I, IDEA Cluster, Career and Technical Education, and Child and Adult Care Food Program (CACFP). We requested documentation for our audit of the USOE on February 21, 2012 and determined that, due to a misunderstanding of the FFATA requirements, the required subaward reporting had not been properly entered into the FFATA Subaward Reporting System (FSRS). Many of these subawards should have been reported by August 31, 2011. Beginning in March 2012, the USOE began entering subaward reports in FSRS but adequate controls to capture all subawards that needed to be entered under FFATA had not been completely developed, and subawards for CACFP had not been entered.

Recommendation:

We recommend that the USOE provide adequate training on grant requirements and implement adequate internal controls so that all subawards that need to be reported for FFATA are reported in a timely manner consistent with grant compliance requirements.

USOE's Response:

The USOE agrees with this finding. FFATA was a new federal reporting requirement beginning in fiscal year 2012. Due to a misunderstanding of the FFATA reporting requirements, the USOE did not enter awards into the FSRS system in accordance with FFATA requirements and deadlines.

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When this misunderstanding was discovered, the required reports were submitted. As of October 2012 all FFATA reports are up to date. Additionally, we are working on automating the FFATA data compilation process in our Budget Accounting System for Education (BASE). This will be part of our fiscal month ending process and will provide the necessary data to complete the FFATA reports in accordance with FFATA requirements.

*Contact Person: Gary Belliston, USOE Controller, 801-538-7627
Anticipated Correction Date: November 1, 2012*

12-08. INADEQUATE RESOLUTION OF SUBRECIPIENT NONCOMPLIANCE (Utah State Office of Education)

CFDA Number and Title: **84.048 Career and Technical Education**
Federal Award Number: **V048A100044A**
Questioned Costs: N/A
Pass-through Entity: N/A

We reviewed the USOE's monitoring report for one of their subrecipients, Davis School District (District). The report documented that the District's fiscal year 2011 request for reimbursement exceeded the expenditures reported in the District's fiscal year 2011 Annual Program Report (APR) by \$30,463. Thus, it appears that the USOE overpaid the District for fiscal year 2011. The error was properly communicated with the District; however, no action was taken by the USOE to resolve the error. Federal regulations require the USOE to monitor subrecipients use of federal awards and properly resolve errors and noncompliance identified. This error resulted from turnover in key personnel both at the USOE and at the District. The District had allowable costs that were subsequently appropriately charged against the grant; therefore, we have not questioned any costs associated with this error.

Recommendation:

We recommend that the USOE properly resolve errors and noncompliance identified while monitoring subrecipients.

USOE's Response:

The USOE CTE division agrees with this finding. The CTE Coordinator over the Perkins program is a new employee and fiscal year 2011 was the first time the coordinator conducted monitoring. The monitoring process identified a discrepancy between expenditures claimed

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for reimbursement by an LEA and the information provided by LEA program personnel to substantiate these expenditures. The LEA CTE personnel provided the Annual Program Report (APR) to verify total expenditures for the programs. However, the APR does not report accounts receivable or timing differences between reimbursement requests and the accounting system. This issue was noted in the monitoring letter to the District, and instruction was provided verbally; however, no follow up occurred to rectify the discrepancy.

The USOE CTE Coordinator has received training from both the Federal Government and the USOE Internal Auditor on monitoring protocol. In the future, such discrepancies will be reported and a follow up will be requested with a resolution. This resolution will either provide sufficient documentation to reconcile the issue, funds will be requested back, and/or an interest calculation will be performed. The resolution will be sufficiently documented.

*Contact Person: Mary Shumway, State Director CTE, 801-538-7852
Anticipated Correction Date: December 2012*

12-09. IMPROPER DETERMINATION OF MAINTENANCE OF EFFORT (Utah State Office of Education)

CFDA Number and Title: **84.048 Career and Technical Education**
Federal Award Number: **V048A090044A**
Questioned Costs: **\$-0-**
Pass-through Entity: N/A

We reviewed the maintenance of effort (MOE) calculation prepared by the USOE for fiscal year 2010 to determine compliance with MOE requirements and noted the following:

- The USOE improperly included capital expenditures in the secondary education portion of the MOE calculation. Additionally, there is no control in place to ensure that capital expenditures are properly excluded from the higher education portion of the calculation. Per Perkins IV Section 311 (b)(1)(B), a State must exclude capital expenditures in the calculation of MOE. The USOE should have controls in place to ensure that expenditures unallowed in the calculation of MOE are properly excluded.
- The USOE improperly included expenditures related to non-State sources in the MOE calculation. Per Perkins IV Section 311 (b)(1)(A), only State sources are to be used in the MOE calculation.

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- The USOE did not include all institutions of higher education in the MOE calculation. The USOE should include all institutions of higher education in the MOE calculation to provide a meaningful and accurate view of the State's MOE.

These errors resulted from a misunderstanding of the MOE requirements. The revised calculation indicated that the State failed to maintain its fiscal effort for fiscal year 2010 when compared with fiscal year 2009 by \$8,081,511, or 3.59%. In addition, this recalculation resulted in an apparent noncompliance with supplement vs. supplanting requirements. Inconsistency in elements included in the calculation and inclusion of unallowed expenditures in the calculation can result in a reduction in future grant funding and potential questioned costs.

Recommendation:

We recommend that the USOE implement controls to ensure that unallowable expenditures, such as capital expenditures and expenditures provided by federal funds, are excluded in the calculation of the MOE. In addition, we recommend that the USOE ensure that the MOE calculation include expenditures of all institutions of higher education.

We also recommend that the USOE consider requesting an exemption from the MOE requirements for the 2010 award year.

USOE's Response:

The USOE CTE division agrees with this finding. The CTE Coordinator over the Perkins program is new and fiscal year 2011 was the first time the coordinator reviewed maintenance of effort. Maintenance of effort is calculated by School Finance. There appears to be a misunderstanding regarding State and Federal maintenance of effort calculations which resulted in these errors.

The CTE Coordinator has received additional training from the Federal Department of Education and has worked with School Finance to correct the MOE calculation. In the future, CTE and School Finance will meet yearly to update the MOE calculation. CTE will review the calculation prior to it being finalized. The State is presently in the process of requesting a waiver of MOE for the 2010 award year.

Contact Person: Mary Shumway, State Director CTE, 801-538-7852

Anticipated Correction Date: March 2013

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12-10. **UNTIMELY COMPLETION OF PERSONNEL ACTIVITY REPORTS (PARs)**
(Utah State Office of Education and Utah State Office of Rehabilitation)

CFDA Numbers and Titles: 1) **84.048 Career and Technical Education**
2) **96.001 Social Security – Disability Insurance**
3) **84.126 Vocational Rehabilitation Basic Title I Section**

Federal Award Numbers: 1) **V048A080044A**
2) **04-1104UTDI00 and 04-1204UTDI00**
3) **H126A110066**

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

Of 40 employees sampled as part of our testwork of payroll expenditures, 18 (45%) did not complete a Personnel Activity Report (PAR) until after our request as follows:

Federal Program	Number of Employees Sampled	# of Employees Who Had Not Completed a PAR
Social Security Insurance	14	12
Vocational Rehabilitation	13	2
Career and Technical Education	13	4

Per OMB Circular A-87, Attachment B, Section 8.h.(3), employees who charge their time to a single federal program must complete and sign a PAR form at least semi-annually. However, a formal process is not in place to ensure all employees complete the PAR forms. Not properly completing the required PARs in a timely manner could result in unallowable costs being charged to federal programs.

Recommendation:

We recommend that the USOE and the USOR implement a process to ensure that all employees who work on federal programs complete PARs in a timely manner.

USOE's Response:

The USOE agrees with this finding regarding PARS for the Career and Technical Education section. The Internal Accounting Section disbursed the reports but did not properly follow up to ensure all reports were signed and returned.

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The following policy has been implemented for employees who charge 100 percent of their time to federal grants or are paid with state funds that are used for matching. The Internal Accounting Section will determine which employees need to complete PARs and will send them to the section the first week of July and January. These PARs will be distributed to the appropriate sections with a list of the employees on a cover sheet. This cover sheet will have a list of the employees and the grant they are working on. The PARs will be signed by the employee and the employee's supervisor. The PARs will then be collected by the section and the section director will sign the cover sheet upon completion of all reports. The section director's signature will be the section's verification that all employees working on that grant are accounted for. These reports will be completed semi-annually. The reports for the period July 1 through December 31 will be distributed to the sections by January 15. The sections will complete the reports and return them to Internal Accounting by February 10. For the January 1 through June 30 periods the reports will be distributed to the sections by July 20. The sections will complete the reports and return them to Internal Accounting by August 20.

*Contact Person: Gary Belliston, USOE Controller, 801-538-7627
Anticipated Correction Date: January 2013*

USOR's Response:

The USOR has made significant changes to the process of distributing, collecting and storing Personnel Activity Reports (PARs) to ensure that proper documentation is maintained. The DDS financial analyst has taken over responsibility for the preparation and compilation of the PARs beginning with the July-December 2012 PARs.

The DDS financial analyst will follow a verification process to make sure that all the necessary documents have been received. The rest of the documentation will continue to be collected by the USOR technician using a revised process. Beginning in July 2012 PARs were distributed to employees through unit supervisors.

The supervisors were given responsibility to gather and submit completed PARs back to the USOR technician. The technician then performs a person by person double check to make sure all forms are returned. The USOR is confident that this new process will eliminate errors and assure that all needed forms are distributed and returned in a timely manner.

*Contact Persons: Jeff Young, USOR Financial Manager, 801-538-7633
Candice Martin, USOR DDS Financial Analyst, 801-538-7631
Anticipated Correction Date: December 31, 2012*

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12-11. NONCOMPLIANCE WITH FEDERAL REQUIREMENTS RELATED TO CONSTRUCTION

(Utah State Office of Rehabilitation)

CFDA Number and Title: **84.126 Vocational Rehabilitation Basic Title I Section**

Federal Award Number: **H126A110066**

Questioned Costs: N/A

Pass-through Entity: N/A

During our testwork of the Utah State Office of Rehabilitation (USOR) construction projects, we noted the following issues related to the remodel of the building leased for vocational rehabilitation in Layton, Utah:

- The USOR does not have adequate internal controls to ensure compliance with the Davis-Bacon Act requirements. As a result, the USOR did not include the Davis-Bacon provisions in the contract, did not inform the landlord (who arranged for the construction) or the contractor of the need to follow the Davis-Bacon Act, and did not collect the certified payroll reports required by the Davis-Bacon Act.
- The USOR did not have adequate understanding to ensure compliance with the matching requirements for construction projects. As a result, the USOR used federal funds, totaling \$37,000, for the entire lease improvement project. Per the OMB Circular A-133 Compliance Supplement, for construction projects using non-ARRA funds, the federal share of expenditures made for the construction of a facility for community rehabilitation purposes may not be more than 50% of the total cost of the project.

Noncompliance with the Davis-Bacon Act and federal matching requirements could result in the loss of federal funding. Because the USOR had sufficient allowable costs that could have been charged to the Vocational Rehabilitation Program but were not, we have not questioned any costs associated with these errors.

Recommendation:

We recommend that the USOR implement adequate internal controls over construction projects to ensure compliance with the Davis-Bacon Act and matching requirements.

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USOR's Response:

The USOR has taken steps to insure that DFCM includes language in the bidding process and subsequent agreements to cover the terms of the Davis-Bacon Act. There was a misunderstanding and DFCM believed those requirements only applied to ARRA funds. The USOR has clarified that all bids for any work related to buildings owned, all or in part, by the USOR where any federal funds from the USOR will be used, need to include the language. The USOR understands that responsibility for the monitoring or compliance of landlords to the Davis-Bacon Act including data collection and submission to the Department of Labor will be the responsibility of the USOR. The USOR will consult with DFCM as well as contacting the Rehabilitation Services Administration (RSA) to obtain guidance and training in developing a comprehensive plan for the USOR to monitor compliance.

*Contact Person: Michael Wollenzien, USOR Facilities Coordinator, 801-538-7987
Anticipated Correction Date: November 30, 2012*

12-12. IMPROPER DETERMINATION OF MAINTENANCE OF EFFORT

(Utah State Office of Education)

CFDA Number and Title: **84.010 Title I Grants to Local Educational Agencies**

Federal Award Numbers: **S010A100044A, S010A110044**

Questioned Costs: **\$-0-**

Pass-through Entity: N/A

In our review of the Maintenance of Effort (MOE) Determination, we noted the following errors in the net current expenditures calculation which was used as the base for the fiscal year 2011 MOE determination:

- Not all expenditures of funds provided by the Federal Government were excluded in the net current expenditures. OMB Compliance Supplement, section G indicates that all federal expenditures provided by the Federal Government must be excluded. This error was due to inadequate understanding of the compliance requirement.
- Certain community service expenditures were improperly included in the net current expenditures. According to OMB Compliance Supplement, section G, expenditures for community services should not be included. This error was a result of oversight.
- A referencing error was in a formula in a portion of the spreadsheet to calculate the net current expenditures. Thus, the net current expenditures calculated were incorrect.

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Another referencing error was in the fiscal year 2012 MOE calculation. These errors were a result of human error and oversight.

Although we found the errors noted above, the USOE was materially in compliance with MOE determination.

Recommendation:

We recommend that the USOE exclude unallowable expenditures, such as expenditures provided by federal funds and community service expenditures, in the net current expenditures calculation for MOE determination. In addition, we recommend that the USOE take greater care in preparing the net current expenditure calculation to ensure that appropriate numbers are referenced for the formula in the spreadsheet.

USOE's Response:

The USOE Title I division agrees with this finding. MOE is calculated by School Finance and provided to the Title I division for review. The review did not detect the errors noted in the audit. Title I staff will request additional training from the Federal Department of Education and has worked with School Finance to correct the MOE calculation. In the future, Title I and School Finance will meet yearly to update the MOE calculation. Title I will review the calculation prior to it being finalized.

*Contact Person: Karl Wilson, State Director Title 1, 801-538-7509
Anticipated Correction Date: March 2013*

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12-13. **EXPENDITURES OBLIGATED OUTSIDE THE PERIOD OF AVAILABILITY**
(Utah State Office of Education)

CFDA Numbers and Titles: 1) **84.027 IDEA Cluster**
 2) **84.048 Career and Technical Education**
 3) **84.010 Title I Grants to Local Educational Agencies**
 Federal Award Numbers: 1) **H027A090059A** 2) **V048A090044A** 3) **S010A090044A**
 Questioned Costs: N/A
 Pass-through Entity: N/A

Several grants had expenditures which were improperly incurred and charged to the grant after the end of the applicable period of availability for the 2010 awards (September 30, 2011), as follows:

Grant	Amount
IDEA	\$64,211
Career and Technical Education (Payroll expenditures)	\$32,775
Title I Grants to LEAs	\$4,468

According to the period of availability requirements for the grants, a non-federal entity may charge to the award only costs resulting from obligations incurred during the funding period. These errors occurred as a result of inadequate training of grant personnel regarding how to properly record grant expenditures incurred during the funding period. Inadequate monitoring of expenditures charged to a grant after the end of a period of availability can result in questioned costs. Because the grant personnel resolved the errors noted in the above table, we have not questioned any costs.

Recommendation:

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

USOE's Response:

The USOE agrees with this finding and has begun working on a grant closing package which will be formalized in the next month. This closing package will include internal control processes to identify all grants expiring prior to September 30 of each year. Each section will

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work with their grant accountant to change or update payroll coding for employees charging payroll to grants, to be completed by the end of the first October pay period.

Additionally monitoring and queries will be completed by the program accountants mid-November to ensure that charges are not made against grants outside of the proper period of availability. Any journal entries or transfers occurring in closed grants will need to be signed by both the program accountant and the program specialists prior to being booked; this includes the charging of indirect costs and rent. This process will be overseen by the USOE Controller and the Associate Superintendent of Business and Operations and will be properly documented. Elements of this process will be implemented immediately for grants ended September 30, 2012.

*Contact Person: Gary Belliston, USOE Controller, 801-538-7627
Anticipated Correction Date: Partial, October 2013*

12-14. **INTERNAL CONTROL WEAKNESS WITH SELECTIVE SERVICE REQUIREMENTS** (Salt Lake Community College)

CFDA Numbers and Titles: **1) 84.063 Federal Pell Grant Program (Pell)**
2) 84.007 Federal Supplemental Education Opportunity Grants (FSEOG)
3) 84.032 Federal Family Education Loans (FFEL)
4) 84.268 Federal Direct Student Loans (Direct Loans)

Federal Award Numbers: **1) P063P112605 2) P007A114220 3) N/A 4) N/A**

Questioned Costs: N/A

Pass-through Entity: N/A

We selected a sample of 60 students from the statewide population of students who received Student Financial Assistance during fiscal year 2012. From this statewide sample, we examined the files of seven Salt Lake Community College students for compliance with federal eligibility requirements and noted one male student that was not required to register with Selective Service, but for whom the College had not obtained appropriate documentation to validate the exemption prior to disbursing aid to the student. Because the student was not required to register with Selective Service, the student was eligible for the aid he received. Therefore, we have not questioned any costs. This error occurred because an employee in the College's Financial Aid Office improperly satisfied the Selective Service requirement for this student without obtaining documentation to prove that the student was exempt from registering with Selective Service.

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Recommendation:

We recommend that Salt Lake Community College strengthen internal controls to ensure that appropriate documentation is obtained from students who are exempt from registering with Selective Service.

College's Response:

In the College's accounting system, an automatic message is generated to students if Selective Service cannot confirm registration. The requirement is set as "N" (needed) in the system. The student may not be required to register for several reasons such as: student is female or the student entered the United States after the age of registration (26). In addition, a student may appeal the non-registration, and it is up to the school to determine if the appeal should be approved. And, very often, the student will register with Selective Service after the system generated message is sent. Once the outcome of the non-registration is determined, the requirement is set to "C" (Completed). This requirement is not year specific and a student must only complete the requirement one time.

12-15. INACCURATE REQUESTS FOR REIMBURSEMENT OF CTE FUNDS

(Snow College)

CFDA Number and Title: **84.048 Career and Technical Education Program – Carl Perkins**

Federal Award Number: **V048A110044-11A**

Questioned Costs: \$-0-

Pass-through Entity: N/A

Snow College submits a Reimbursement Request form to the Utah State Office of Education in order to receive reimbursement for Career and Technical Education (CTE) expenditures. The College incorrectly prepared the Reimbursement Request form for fiscal year 2012 using budgeted information rather than actual expenditures recorded in the Banner system (the College's accounting system). As a result, we noted the following errors on the Reimbursement Request form:

- a. The amount reported as expended in the travel category on the form did not agree to the travel amounts recorded in Banner. Amounts reported as expenditures on the Reimbursement Request form should be supported by amounts recorded in Banner.

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- b. The amount reported as expended in the property category on the form did not agree to the property amounts recorded in Banner. The College included an amount for items that were ordered but not received as of the date covered by the reimbursement request. The grant award document from the Office of Education states, “Reimbursements may be requested based only on actual amount of expenditures.”

Due to turnover in grant administration, the College grant administrators were unaware of the errors on the Reimbursement Request form. Errors such as these can result in inaccurate federal reporting, interest liabilities to the State for advance draws, and potential questioned costs. We did not question any costs associated with these errors because the College had sufficient other allowable expenditures that occurred during the proper time period that could have been claimed.

Recommendation:

We recommend that the College prepare the Reimbursement Request forms using only actual expenditures recorded in Banner.

College's Response:

The error identified in the audit is an anomaly to prior financial reporting due primarily to year-end encumbrances and a delay in the delivery of materials ordered. Submitting reimbursement requests based on budgeted amounts rather than actual expenditures has not been the College's practice.

Recent restructuring within the Controller's Office allowed the College to create and fund a full-time Compliance Officer position. This position, which was filled on September 17, 2012, is tasked with assisting grant administrators in complying with all financial grant requirements and acting as the primary financial contact for all grant programs. The Compliance Officer will generate and/or review for accuracy financial reports submitted by the College for all grant programs, including CTE. This will entail being fully aware of grant budgets, allowable and unallowable costs, and other programmatic nuances of each grant. Upon review of these audit findings, the new Compliance Officer has been directed to ensure that only allowable actual recorded expenditures are submitted for reimbursement in the proper time period for each of our grant programs.

*Contact Persons: John Ruell, Controller, 435-283-7250
Robin Gore, Compliance Officer, 435-893-2257*

Correction Date: September 17, 2012

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12-16. NONCOMPLIANCE WITH FEDERAL EQUIPMENT MANAGEMENT REQUIREMENTS (Snow College)

CFDA Number and Title: **84.048 Career and Technical Education Program – Carl Perkins**
Federal Award Number: **V048A110044-11A**
Questioned Costs: \$-0-
Pass-through Entity: N/A

During our review of equipment purchased with federal award money, we noted the following:

- a. Snow College is not properly classifying equipment as either equipment acquired under federal awards or equipment otherwise acquired. Additionally, the College is not documenting all required information (such as description, identifying number, cost, etc.) related to assets acquired under federal awards as required by OMB Circular A-110 Part A, Section .34.
- b. The College has no procedures in place to ensure that disposals of equipment acquired under federal awards comply with federal equipment management requirements detailed in OMB Circular A-110 Part A, Section .34.

These errors occurred because Snow College was unaware of grant requirements related to equipment acquired under federal awards. Noncompliance with federal equipment management requirements can result in questioned costs.

Recommendation:

We recommend that the College:

- a. **Properly classify equipment purchased under federal awards vs. equipment otherwise acquired and document all required information related to those assets to ensure compliance with applicable federal equipment management requirements.**
- b. **Implement procedures to ensure that disposal of equipment acquired under federal awards is in compliance with federal equipment management requirements.**

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College's Response:

The College's standard for the disposition of assets is to use an unbiased public process and/or auction to ensure equal access and opportunity for purchasers. Prior to the disposition of CTE assets the College contacts similar Utah College of Applied Technology programs to determine if the assets could be utilized within the higher education community. All funds generated from the auction of CTE equipment are reinvested in the College's CTE programs to address ongoing needs.

In fiscal year 2011, the College created an account to properly classify equipment acquired under federal awards. While this process has been implemented moving forward the College needs to identify assets purchased in prior years to ensure disposition is handled following the appropriate regulations. The College will document all required information related to equipment acquired under federal awards as required by OMB Circular A-110 Part A, Section .34.

The College will ensure that disposals of equipment acquired under federal awards comply with federal equipment management requirements detailed in OMB Circular A-110 Part A, Section .34. The College has added a section to the College's Asset Tracking Form that identifies equipment acquired under federal awards. These assets have additional disposal requirements that must be met before being disposed.

The College Controller's Office created a Compliance Officer position in September 2012. The Compliance Officer is assigned to monitor the disposition of College assets purchased with restricted funds. The College is also in the process of modifying its fixed asset guidelines by adding clarification regarding the documentation and disposal requirements of fixed assets acquired under federal awards.

*Contact Persons: John Ruell, Controller, 435-283-7250
Robin Gore, Compliance Officer, 435-893-2257*

Anticipated Correction Date: February 2013

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12-17. NONCOMPLIANCE WITH PAYROLL DISTRIBUTION REQUIREMENTS

(Snow College)

CFDA Number and Title: **84.048 Career and Technical Education Program – Carl Perkins**

Federal Award Number: **V048A110044-11A**

Questioned Costs: \$-0-

Pass-through Entity: N/A

During our review of Snow College’s payroll charges to the CTE grant, we noted that the College has not implemented a method to properly document the distribution of payroll as required by OMB Circular A-21 J.10.b.

OMB Circular A-21 J.10.c. provides examples of acceptable methods of documenting the distribution of payroll. One such method that could appropriately be used by the College is after the fact activity reports, which should “reflect an after the fact reporting of the percentage distribution of activity of employees.” Under this method, the following should occur:

- Charges may be made initially on the basis of estimates made before the services are performed, provided that such charges are promptly adjusted if significant differences are indicated by activity records.
- The reports must be signed by the employee, principal investigator, or responsible official(s) using suitable means of verification that the work was performed.
- For professorial and professional staff, the reports should be prepared each academic term, but no less frequently than every six months. For other employees, unless alternate arrangements are agreed to, the reports should be prepared no less frequently than monthly and coincide with one or more pay periods.

Due to turnover in grant administration, the College’s grant administrators were unaware of the payroll distribution requirements. If grant administrators are not aware of all significant grant requirements, unallowable costs could be charged to the grant.

Recommendation:

We recommend that the College ensure that grant administrators are aware of significant grant requirements and implement processes and procedures to ensure compliance with payroll distribution requirements, as outlined by OMB Circular A-21.

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College's Response:

The College does have and uses time and effort reports to properly document the distribution of payroll as required by OMB Circular A-21 J.10.b. Time and effort reports were not being used with this grant for the time period tested because the 1.5 FTE who are charging time to the grant spend 100% of their time in the Diesel Mechanics program. It was our understanding that time and effort reports, beyond regular payroll documentation, were not required when 100% of an employee's time is dedicated to one grant program. The College will ensure certifications are filed each semester for these employees verifying 100% of their time is spent on grant activities.

The College hired a Compliance Officer September 17, 2012 to assist grant administrators in complying with all financial grant requirements. The Compliance Officer will ensure that time and effort reports are properly and consistently used. The Compliance Officer will also train grant administrators to ensure that they are aware of all the requirements pertaining to their grants.

*Contact Persons: John Ruell, Controller, 435-283-7250
Robin Gore, Compliance Officer, 435-893-2257*

Correction Date: August 2012

12-18. WEAKNESSES IN REPORTING PERFORMANCE DATA (Snow College)

CFDA Number and Title: **84.048 Career and Technical Education Program – Carl Perkins**
Federal Award Number: **V048A110044-11A**
Questioned Costs: \$-0-
Pass-through Entity: N/A

Snow College must annually report to the State its progress in achieving its target levels of performance on the core indicators of performance set by the Perkins IV grant. We noted the following weaknesses related to the reporting of this information:

a. Inaccurate Data Reported

Some of the student data reported by the College for the 2011 Reporting Year was incomplete, inaccurate, and inconsistent (the fiscal year 2012 reports were not yet available at the time of our testwork). The inaccurate data was the result of the following:

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- Inaccurate coding in the Banner system. The College had outdated Classification of Instructional Program (CIP) codes in their system (these codes are used by the Board of Regents to identify CTE students and are used to compile the report).
- Inaccurate information input by the students relating to declared majors.
- Turnover in grant administration.

Use of incomplete, inaccurate, and inconsistent student data results in meaningless comparisons of the data submitted to target data as well as noncompliance with reporting requirements.

b. Failure to Provide Performance Data to the General Public

The College is not providing performance data to the general public as required by the Perkins IV grant. Per 20 USC 2323(b)(4)(C)(v), data for the core indicators of performance described in Section 113 (b)(4) of Perkins IV must be available to the general public through a variety of formats, including electronically through the Internet. Failure to report the required information in the proper format as described above results in noncompliance with grant requirements. This error occurred because Snow College was unaware of the requirement.

Recommendation:

We recommend that the College:

- Implement adequate internal controls and processes to better ensure accurate and consistent reporting of student data.**
- Make its performance data available to the general public using the required formats.**

College's Response:

This particular finding touches on challenges related to the reporting of Perkins/CTE data statewide. Recent years have seen a number of changes in the process of data collection, CIP codes, and review. While the College strives to ensure the integrity of its data, discussions at the state level will be necessary for full resolution of these items.

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Inaccurate coding in the Banner system:

The issue of CIP Codes particular to Perkins has been an on-going discussion item between Snow College and the Board of Regent's Office (Regents) for the past two years. Changes have been made to the Banner system (the STVMAJR) table in order to update outdated CIP codes as well as better align intended majors with those self-declared by students. For the 2012 year (namely the graduation file) 11 CIP codes were changed to (1) better match programs offered by the College and (2) match general updates/changes in CIP codes (i.e. nursing CIP codes changed across the board).

Inaccurate information input by students related to declared majors:

As an open institution with a self-declare major process, this remains problematic. The College is in the unique situation of offering general education coursework preparatory to job placement or transfer; resulting in majors that are essentially not more than "general education." However, the College is required by the Regents and Perkins to report majors (outside of GNED). Several items have been implemented to better assess and assign students to appropriate majors when they do not declare:

- 1. A student major survey required at first registration. The survey asks students to identify a major/area of emphasis and to declare if their choice should be considered their official major. Data from this survey is sent to the Registrar to update student information after the completion of each 3rd week report.*
- 2. Majors attending specific required classes taught by the College (e.g. LPA vs. CNA) submit major cards in class at the beginning of the semester. These cards will be used to determine a student's major based on their enrollment in the class. For example, a student who would self-declare "nursing" as his or her major would be coded with a default RN (nursing) CIP code. At the on-set of his or her first required LPN class, the major card completed would change the CIP code from RN to the more appropriate LPN.*

Failure to Provide Performance Data to the General Public:

Due to circumstances surrounding the change in Snow's Perkins grant administrator, the new director received no training, assistance, or transition advice from the incumbent. While the College followed the format of previous reports and documentation, it appears there are longstanding compliance issues. The College cannot find evidence that the general public reporting requirement was met. Reports meeting the requirements will be generated and provided by the College in the methods outlined.

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In addition to the transitional issues mentioned, there are a number of systemic issues worth highlighting. Data for the Perkins grant was historically reported by the College to the Regents. This separate reporting was eliminated approximately three years ago when it was determined that data already sent to the Regent's Institutional Research (IR) Office could be used to compile the Perkins report. In addition, Perkins reporting changed to emphasize "participants" and "concentrators" all of which would be determined from data extracts sent to the Board of Regents. A few elements such as PELL and BIA information were added to 3rd Week and End of Term extracts in order to facilitate this process. What happens with data once it leaves the College remains unclear. Snow does not have clarification as to how or what Perkins-related information is transferred from the Regents (Higher Education) to the State Office of Education. Specific information as to the data script that pulls Perkins information and how that information is edited, cleansed, and then submitted to the State Office of Education is needed--at least a detailed conversation with the College, representatives from the Regent's, and State Office of Education regarding specific student samples would help clarify the process and reveal how the inputs result in such confusing and erroneous outputs.

*Contact Persons: Dr. Beckie Hermansen, Director, Institutional Research, 435-283-7346
Michael Medley, Dean, Division of CTE, 435-893-2264
Robin Gore, Compliance Officer, 435-893-2257*

Anticipated Correction Date: Ongoing

12-19. **ENROLLMENT REPORTING ERROR** (Southern Utah University)

CFDA Number and Title: **84.268 Federal Direct Student Loans (Direct Loans)**

Federal Award Number: N/A

Questioned Costs: N/A

Pass-through Entity: N/A

We selected a sample of 11 students, out of a statewide sample of 40, who either withdrew (officially or unofficially) or graduated from Southern Utah University (the University) to determine whether enrollment changes were being properly reported to the National Student Clearinghouse (Clearinghouse). For one student, we noted that the University reported that the student withdrew on 12/15/2011, though we determined that the student unofficially withdrew on 11/1/2011. This error was due to the use of incorrect parameters in the Banner (the University's accounting system) report used for the Clearinghouse submission. The

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incorrect status date could cause a student's conversion to repayment status to be inappropriately delayed.

Recommendation:

We recommend that the University ensure that correct parameters are used when determining the student enrollment statuses that are reported to the Clearinghouse.

University's Response:

We determined that a parameter had been set incorrectly on the report that sends the enrollment change data to the Clearinghouse. The parameter was corrected immediately, and all future reports have used the correct effective withdrawal date since that time. To ensure this error does not occur in the future, the Registrar and the Financial Aid Director will meet prior to the beginning of each academic year to review the parameters for correctness.

*Contact Person: Jan Carey-McDonald, Director of Financial Aid, 435-586-7734
Correction Date: March 29, 2012*

12-20. **REPORTING ERROR** (University of Utah)

CFDA Number and Title: **84.063 Federal Pell Grant Program**
Federal Award Number: **P063P112349**
Questioned Costs: N/A
Pass-through Entity: N/A

We selected a sample of 60 students statewide to review for eligibility and other compliance requirements related to Student Financial Assistance distributions. From this sample, we reviewed 10 students at the University of Utah (University) who received a Pell grant during the 2011-12 school year and noted 3 students whose Cost of Attendance reported to the U.S. Department of Education's Common Origination and Disbursement (C.O.D.) system was \$46,366, which was double the actual amount of \$23,168. The Cost of Attendance data is used to calculate the amount of Pell funds to be awarded to each student. Because the University's actual cost of attendance is already in the U.S. Department of Education's highest category, there were no over awards of Pell funds. Cost of Attendance should be accurately reported to the C.O.D. system; not doing so could allow inappropriate Pell funds to be awarded.

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Recommendation:

We recommend that the University establish a control to ensure that the correct Cost of Attendance is reported to the U.S. Department of Education's Common Origination and Disbursement system.

University's Response:

The University's Pell Grant Cost of Attendance is at a high level and is therefore not at risk to fall into a different formula. Consequently, the University's students are not at any risk of receiving funding for which they are not eligible due to the Pell Grant Cost of Attendance.

Our staff has taken additional steps to ensure that the data is being populated properly before it is transmitted to the C.O.D. We review a number of reports to validate the accuracy of that data field. Through these efforts we have established a process to correct this concern. We have worked diligently to ensure the data is correct for the 2012/13 aid year.

*Contact Person: John Curl, Director, Administration, Financial Aid and Scholarships,
801-581-8788*

Anticipated Correction Date: October 31, 2012

12-21. INACCURATE LINE ITEMS IN THE FISAP REPORT

(Utah Valley University)

CFDA Numbers and Titles: **1) 84.007 Federal Supplemental Education Opportunity Grants**
2) 84.033 Federal Work Study Program
3) 84.038 Federal Perkins Loan Program

Federal Award Numbers: **1) P007A114219 2) P033A114219 3) n/a**

Questioned Costs: N/A

Pass-through Entity: N/A

We tested Utah Valley University's (University) Fiscal Operations Report and Application to Participate (FISAP report) for federal award year 2010-2011 and noted errors in the amounts reported on the following lines:

- 1) Part II, Section E, line 22(a): Total tuition and fees for the award year July 1, 2010 to June 30, 2011 – Undergraduate was understated by \$5,910,467.

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- 2) Part II, Section E, line 22(b): Total tuition and fees for the award year July 1, 2010 to June 30, 2011 – Graduate/Professional was understated by \$78,171.
- 3) Part III, Section C, line 1.1(c): Borrowers whose loans are fully retired – Amount Lent was understated by \$1,627,094.
- 4) Part III, Section C, line 5.3(c): In default more than 2 years but not more than 5 years – Amount Lent was overstated by \$679,000.

Reports should contain accurate information. These errors occurred due to clerical errors and use of inaccurate data. Errors in the FISAP report could potentially affect the amount of aid awarded to the University in future award years.

Recommendation:

We recommend that the University strengthen controls and review the reports for reasonableness to ensure that information reported in the FISAP report is accurate.

University's Response:

We concur with the finding and recommendation and have taken the necessary steps thru review and analysis to ensure amounts are reported accurately in the future.

*Contact Person: Trish Howard, Director, Financial Aid and Scholarships, 801-863-6746
Anticipated Correction Date: September 20, 2012*

12-22. INADEQUATE INTERNAL CONTROLS AND NONCOMPLIANCE RELATED TO RETURN OF TITLE IV FUNDS

(Weber State University)

CFDA Numbers and Titles: 1) **84.063 Federal Pell Grant Program**
2) **84.268 Federal Direct Student Loans (Direct Loans)**

Federal Award Numbers: 1) **P063P112354** 2) **N/A**

Questioned Costs: **\$700**

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

We selected a sample of 44 students, out of a statewide sample of 60, that officially or unofficially withdrew from Weber State University (the University) during the Fall 2011 and Spring 2012 semesters to determine whether the University properly determined and calculated the Return of Title IV funds. For one of the student records we examined, the

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University had not calculated a Return of Title IV. This error occurred because of a change in the student's registration status that should have resulted in a Return of Title IV calculation, but that was not detected by the Financial Aid Office at the University. This error resulted in \$700 of institutional charges not returned, which we have questioned.

Recommendation:

We recommend that the Financial Aid Office strengthen internal controls to ensure that all students who are subject to Return of Title IV requirements are properly detected and that funds are returned appropriately.

University's Response:

We agree with the finding. We have returned the required funds to the Department of Education. Our procedures have been updated to identify students with NC (no credit) grade changes.

*Contact Person: Jed Spencer, Director of Financial Aid and Scholarships, 801-626-6586
Correction Date: September 24, 2012*

12-23. **INTERNAL CONTROL WEAKNESSES AND NONCOMPLIANCE RELATED TO FSEOG SELECTION CRITERIA**
(Weber State University)

CFDA Number and Title: **84.007 Federal Supplemental Educational Opportunity Grant (FSEOG)**

Federal Award Number: **P007A104221**

Questioned Costs: **\$-0-**

Pass-through Entity: N/A

Weber State University's process for awarding Federal Supplemental Educational Opportunity Grant (FSEOG) funds does not comply with federal regulations (34 CFR 676.10(a)(1)). Federal regulations require that FSEOG funds be awarded to students with the lowest expected family contributions who also receive a Pell grant in that year. Due to a misunderstanding of federal requirements, the University was not considering the expected family contribution amount when determining award recipients. This resulted in \$159,086 of FSEOG funds being awarded inappropriately. Subsequent to our testwork, the University replaced the inappropriately awarded FSEOG funds with state funds and re-awarded the

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FSEOG funds to eligible students. Therefore, we have not questioned any costs associated with this error.

Recommendation:

We recommend that the University establish internal controls to ensure compliance with all applicable federal regulations when determining which students are eligible for financial assistance.

University's Response:

We agree with the finding. We have corrected all students awarded. We have updated our policy so that students must have a zero EFC in order to receive an FSEOG award.

Contact Person: Jed Spencer, Director of Financial Aid and Scholarships, 801-626-6586

Correction Date: May 21, 2012

12-24. **ENROLLMENT REPORTING ERRORS**

(Weber State University)

CFDA Number and Title: **84.268 Federal Direct Student Loans (Direct Loans)**

Federal Award Number: N/A

Questioned Costs: **\$-0-**

Pass-through Entity: N/A

We selected a sample of 29 students, out of a statewide sample of 40, who either withdrew (officially or unofficially) or graduated from Weber State University to determine whether enrollment changes were being properly reported to the National Student Clearinghouse (Clearinghouse). We noted the following errors:

- a. In four instances, the students unofficially withdrew (ceased attendance and lacked a formal withdrawal) from the University during the Fall semester, but were not correctly reported. For two of these instances, the students re-enrolled for the Spring semester and were consequently never reported as withdrawn during the Fall semester. For the other two instances, the students did not re-enroll for the Spring semester, and the University reported the last day of the Fall semester as the withdrawal date. The NSLDS Enrollment Reporting Guide states that for students who unofficially withdraw from an institution, the

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institution should report the student's last recorded date of attendance as the withdrawal date.

- b. In one instance, the student graduated from the University on 12/9/2011, however the student was not reported as graduated. Instead, the student was reported as withdrawn as of 1/2/2012. The NSLDS Enrollment Reporting Guide states that the institution should report the student as graduated on the date the student completed the course requirements.

An incorrect enrollment status and/or status date reported to the Clearinghouse could cause a student's loan to be inappropriately delayed in being converted to repayment status. These errors occurred because the University had not properly identified the correct enrollment status and/or status dates for these students, and thus, incorrect information was reported to the Clearinghouse.

Recommendation:

We recommend that the University ensure that proper enrollment status dates are identified and reported to the Clearinghouse.

University's Response:

We agree with the finding. We have implemented a process to manually update the Clearinghouse records for unofficial withdrawals and graduation status changes during the semester. All records noted in the finding have been updated with the Clearinghouse.

*Contact Person: Jed Spencer, Director of Financial Aid and Scholarships, 801-626-6586
Correction Date: May 15, 2012*

12-25. FAILURE TO SEND OUT LOAN DISBURSEMENT NOTIFICATIONS (Weber State University)

CFDA Numbers and Titles: 1) **84.268 Federal Direct Student Loans (Direct Loans)**
2) **84.038 Perkins Loans**

Federal Award Numbers: N/A

Questioned Costs: **\$-0-**

Pass-through Entity: N/A

We selected a sample of 60 students statewide to review for eligibility for student financial assistance, including loans. As part of this testwork, we noted that Weber State University did

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not send the required loan disbursement notifications to any of the seven students in our sample at the University who had loans. This occurred because a link in the financial aid system (Banner) that was needed to generate the notifications was destroyed during a system upgrade. Federal regulations (34 CFR 668.165) require that notification be sent to a student no earlier than 30 days before a loan is credited to the student's account and no later than 30 days after. This notification must include the date and amount of the disbursement, as well as the student's (or parent's) right to cancel all or a portion of the loan and have the loan proceeds returned to the holder of the loan. Not sending the appropriate disbursement notifications resulted in noncompliance with federal regulations. Because the students were eligible for the loans, no costs have been questioned.

Recommendation:

We recommend that the University implement internal controls to ensure that all required loan disbursement notifications are sent in a timely manner as required by federal regulations.

University's Response:

We agree with the finding. The computer programming code was fixed and on August 17, 2012 students received a disbursement notice for all prior disbursements Fall 2011 and Spring 2012. This notice made students aware of their loan-refusal rights as required by federal guidelines.

*Contact Person: Jed Spencer, Director of Financial Aid and Scholarships 801-626-6586
Correction Date: August 17, 2012*

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U.S. DEPARTMENT OF ENERGY

12-26. NONCOMPLIANCE WITH REPORTING REQUIREMENTS

(Governor–Office of Energy Development) (Department of Environmental Quality)

CFDA Number and Title: **81.041 State Energy Program - ARRA**

Federal Award Number: **DE-EE0000083**

Questioned Costs: **\$0**

Pass-through Entity: N/A

The Utah Office of Energy Development (OED) did not correctly report the funds received or expenditure information on the March 31, 2012 ARRA Section 1512 report. This resulted in an underreporting of \$8,201,854 of revenue and \$8,956,953 of expenditures. The ARRA 1512 report should be accurately completed in accordance with the report's instructions. Not accurately completing the report results in noncompliance with grant requirements.

We recommend that OED implement internal controls to ensure that ARRA Section 1512 reports are prepared accurately in accordance with the grant agreements and instructions.

OED's Response:

We agree with the finding and recommendation. Due to an oversight, the funds received and expended were not updated from the prior report. A corrected report has been submitted. To ensure that reports are completed accurately, additional reviews of the report will be made.

Contact Person: Craig Silotti, DEQ Finance Director, 801-536-4460

Anticipated Correction Date: August 2012

12-27. MISCODED TRANSACTIONS RESULTING IN AN OVERDRAW OF FEDERAL FUNDS

(Governor–Office of Energy Development) (Department of Environmental Quality)

CFDA Number and Title: **81.041 State Energy Program - ARRA**

Federal Award Number: **DE-EE0000083**

Questioned Costs: **\$107,216**

Pass-through Entity: N/A

The Department of Environmental Quality (DEQ) performs bookkeeping functions for the OED's State Energy Program. Due to a miscommunication between employees at the State Energy Program and DEQ, two loan disbursements which should have been funded from an

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established revolving loan fund were instead miscoded as regular expenditures. Because of the miscoding, DEQ included these expenditures in their regular draw down from the U.S. Department of Energy. This resulted in an overdraw of \$107,216, which we have questioned. All transactions should be properly coded in the accounting system to avoid drawing down funds inappropriately.

Recommendation:

We recommend that the State Energy Program strengthen internal controls to ensure that all program transactions are properly coded in the accounting records.

OED's Response:

We agree with the finding and recommendation. The fund number was not typically noted on the supporting documentation and DEQ entered the wrong fund which resulted in the miscoding. The coding error and overdraw of funds has been corrected. To ensure future loan payments are accurately coded, all loan disbursements are to have the fund noted on the supporting document. In addition, we have established a unique unit code for the loan fund to eliminate similar errors.

Contact Person: Craig Silotti, DEQ Finance Director, 801-536-4460

Anticipated Correction Date: July 2012

12-28. **NONCOMPLIANCE WITH SUBRECIPIENT MONITORING REQUIREMENTS** (Governor–Office of Energy Development) (Department of Environmental Quality)

CFDA Number and Title: **81.041 State Energy Program - ARRA**

Federal Award Number: **DE-EE0000083**

Questioned Costs: **\$-0-**

Pass-through Entity: N/A

The OED does not have controls in place to ensure that subrecipients are complying with OMB Circular A-133 audit requirements. OMB Circular A-133 requires subrecipients who expend over \$500,000 in federal awards to have an A-133 audit completed within 9 months of their fiscal year end. When an A-133 audit is performed, the subrecipient must submit to the pass-through entity either a copy of their A-133 audit report or written notification that an A-133 audit was performed and there were no findings related to the pass-through entity. OED program managers are not verifying that subrecipients met these requirements. Failure to

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properly monitor subrecipients could result in noncompliance with grant requirements at the subrecipient level going undetected and/or uncorrected.

Recommendation:

We recommend that OED implement internal controls to ensure that all subrecipients who expend over \$500,000 in federal awards obtain and submit a copy of their A-133 audit report to OED or submit written notification that an A-133 audit was performed but there were no findings related to OED programs.

OED's Response:

We agree with the finding and recommendation. Due to a transition in program managers, the subrecipient A-133 audit monitoring was not completed in a timely manner. The OED has implemented internal controls to properly monitor subrecipients' compliance with A-133 audit requirements.

Contact Person: Alair Emory, OED Program Manager, 801-538-8722
Anticipated Correction Date: May 2012

12-29. ERRORS IN THE WEATHERIZATION ASSISTANCE PROGRAM FEDERAL FINANCIAL REPORT

(Department of Community and Culture – program administered by the Department of Workforce Services beginning July 1, 2012)

CFDA Number and Title: **81.042 Weatherization Assistance for Low-Income Persons**

Federal Award Number: **DE-EE0000148**

Questioned Costs: N/A

Pass-through Entity: N/A

On the SF-425 report for the Weatherization Assistance Program grant (non-ARRA) for the quarter ended March 31, 2012, the cash receipts were overstated by \$19,409, the cash disbursements were understated by \$275,106, and consequently, the cash on hand was overstated by \$294,515. The cash receipts and cash disbursements reported on the SF-425 should agree with the state's general ledger (FINET), but they do not. These discrepancies were caused by clerical errors in the preparation of the report. These errors result in inaccurate program information being reported to the Federal Government.

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Recommendation:

We recommend that DWS implement internal controls which will ensure that accurate financial information is reported on the SF-425 reports.

DWS' Response:

We agree with the finding and recommendation. Under previous Housing and Community Development Division (HCDD) financial management at the Department of Community and Culture, much of the financial reporting was assigned to program staff. This practice will be changed and all financial reporting will now be generated by financial staff and reviewed by financial managers to ensure accuracy and the adequacy of supporting documentation supplementing the reports. HCDD corrected the SF-425 report for the understated disbursements and overstated cash on hand on June 13, 2012. The overstatement of cash receipts will be corrected as part of the next report due October 30, 2012.

*Contact Persons: John Talcott, Director of Administrative Support, 801-526-9402
Kimberley Schmeling, HCDD Budget & Accounting Director, 801-526-9504*

Anticipated Correction Date: June 30, 2013

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U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES

12-30. NONCOMPLIANCE DUE TO INCORRECT SYSTEM PROGRAMMING

(Department of Human Services)

CFDA Number and Title: **93.658 Title IV-E Foster Care**

Federal Award Numbers: **1001UT1401, 1101UT1401, 1201UT1401**

Questioned Costs: **\$-0-**

Pass-through Entity: N/A

During our review of the Contract Approval & Payment System (CAPS) at the Department of Human Services (Human Services), we identified unallowable costs of \$17,568 which should have been funded with state funds rather than with Federal IV-E Foster Care funds. For certain types of foster care, the daily rate paid to providers includes the approved federal rate plus an additional \$3 funded by the State. However, due to an unintentional error during a programming update to CAPS, from May 30, 2012 to July 25, 2012, the state portion was improperly coded and charged to federal funds when CAPS interfaced with FINET. As a result of our audit, Human Services corrected the coding and reduced a subsequent draw of federal funds; therefore, we have not questioned any costs.

Recommendation:

We recommend that Human Services take greater care with programming updates to ensure that costs charged to the Federal grant are allowable.

Human Services' Response:

Human Services and the Department of Technology Services will continue efforts to properly program CAPS.

Contact Person: Don Moss, Finance Director, 801-538-4142

Anticipated Correction Date: Ongoing

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U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES

12-31. OVERPAYMENT OF FEDERAL TITLE IV-E FOSTER CARE FUNDS (Department of Human Services)

CFDA Number and Title: **93.658 Title IV-E Foster Care**
Federal Award Numbers: **1001UT1401, 1101UT1401, 1201UT1401**
Questioned Costs: **\$8,069**
Pass-through Entity: N/A

We noted three control errors when testing a sample of 76 Title IV-E Foster Care maintenance payments at Human Services – two payments made by the Division of Child and Family Services (DCFS) and one payment made by the Division of Juvenile Justice Services (DJJS). The 76 payments tested totaled \$66,487 and were taken from a total population of \$8,183,187, with compliance errors noted in the actual sample totaling \$2,575.

- a. For one DCFS case in our sample, payments were made for the child after the child had been adopted. After pulling our sample, we were informed that payments had been made for the child's sibling who had also been adopted. Foster Care payments should end when the child is no longer in the foster care system. Therefore, we have questioned the costs associated with the payments made on behalf of both children after they were adopted, totaling \$198. These errors occurred due to oversights by the caseworker who failed to close the cases as of the adoption date and did not notice the payment forms were filled out incorrectly by the provider.
- b. For one DCFS case, payments were made for the child for a period of time when the child was a runaway and in detention. Payments should be adjusted according to policy when a child is a runaway or is in an unqualified placement. We have questioned the costs associated with the payments made during the period when the child was not in foster care, totaling \$209. This error occurred due to a misunderstanding of policy.
- c. For one DJJS case, the child was determined to be ineligible for federal foster care payments; however, the payments were incorrectly coded as federal rather than state. Payments with federal foster care funds should only be made for children who are eligible for federal foster care. Therefore, we have questioned the costs associated with this case, totaling \$7,662. This error occurred due to a clerical error when processing payments.

Recommendation:

We recommend that Human Services document case information accurately and in a timely manner to ensure program payments are appropriate. We also recommend that

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Human Services review payment documentation carefully to ensure the coding is accurate.

Human Services' Response:

Internal reviews will continue to be performed to assist with proper Title IV-E processing. DCFS/JJS will continue efforts to appropriately account for Title IV-E. DCFS will review procedures involving client absences.

*Contact Person: Lee Fairbourn, DCFS Administrative Services Director, 801-538-4601
Anticipated Correction Date: January 2013*

12-32. **NONCOMPLIANCE WITH TIMING REQUIREMENTS OF HEALTH AND SAFETY STANDARD SURVEYS FOR NURSING HOME FACILITIES**
(Department of Health)

CFDA Number and Title: **93.778 Title 19 Medical Assistance Program**
Federal Award Number: **05-1105UT5MAP**
Questioned Costs: N/A
Pass-through Entity: N/A

The Centers for Medicare and Medicaid Services (CMS) require that Health and Safety surveys be conducted by the Department of Health on nursing home facilities receiving Medicaid payments no less frequently than every 15.9 months. These surveys help ensure facilities meet prescribed health and safety standards for Medicaid providers. The Department of Health did not conduct a survey within the required timeframe for 43 of the 99 nursing home facilities in Utah receiving Medicaid payments. On average, the past due surveys had not been performed for almost 4 months beyond the requirement, with the longest just over 8 months beyond the requirement. This is a result of changes in survey staffing and the survey process. If surveys are not conducted in the prescribed manner, including the frequency, health and safety violations may go undetected.

Recommendation:

We recommend that the Department of Health strengthen existing controls over surveys regarding health and safety standards at nursing homes to ensure that they are done with the frequency required.

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Department of Health's Response:

The Department of Health concurs with the audit finding and recommendation. Two important changes have resulted in this finding. First, our survey program has been short-staffed due to the large growth in providers in our state coupled with an actual decrease in the number of survey staff. Second, in January of 2011 the Centers for Medicare and Medicaid Services (CMS) mandated that the Utah State Survey Agency change the long-term care survey process to a computer-assisted survey process – Quality Indicator Survey (QIS). The new QIS survey process has shown to require more staff resources. The Department is currently seeking a budget request to address this issue.

Contact Person: Joel Hoffman, Bureau Director, Health Facilities Licensing Certification and Resident Assessment, 801-538-6279

Anticipated Correction Date: State Fiscal Year 2014, if receive budget request.

12-33. INCORRECT ELIGIBILITY AND INCOME DETERMINATIONS

(Department of Health) (Department of Workforce Services)

CFDA Number and Title: **93.767 Children's Health Insurance Program**

Federal Award Number: **5-1105UT5021**

Questioned Costs: **\$5,215**

Pass-through Entity: N/A

We reviewed the eligibility determination and documentation process for 60 Children's Health Insurance Program (CHIP) payments. We noted internal control weaknesses and noncompliance for 12 (20%) cases related to the 60 payments as described below. Three (5.0%) of the 60 payments, totaling \$65 (federal and state portions), were considered unallowable due to incorrect eligibility decisions. The 60 CHIP payments tested totaled \$4,427 and were taken from a total population of \$70,610,018 (federal and state portions). During our testwork we noted other noncompliance associated with the CHIP cases included in our sample. As a result of the incorrect eligibility decisions and other noncompliance issues, we have questioned the federal portion of costs associated with the errors identified for these cases: \$3,193 for federal fiscal year 2012 and \$2,022 for federal fiscal year 2011.

a. Incorrect Eligibility Decisions

For two cases, the caseworker placed children on CHIP even though they were eligible for Medicaid Child Age 0-5. According to CHIP policy 201, a child who is eligible for

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Medicaid is not eligible for CHIP; therefore, we have questioned all costs for these cases during the time the children were eligible for Medicaid, totaling \$2,666. The cause of these errors appears to be that the caseworker did not properly consider Medicaid eligibility.

b. Improper Eligibility Review

For one case, because a change of income was reported during the 12 months prior to the February 2012 review, the review should have included income verification, per CHIP Policy 704. However, only a simple review form, which does not ask for verification of the household income, was sent for the February 2012 review. If a mandatory review form had been sent as required, it would have noted a household income that exceeded the CHIP limits. In addition, the client reported a change in income during the second month of the certification period (March 2012) which was calculated to be above the CHIP income limits. Although CHIP eligibility is normally determined only once per year, CHIP Policy 704-1, states that if income changes that make the household ineligible are received too late to correct the first month of the new certification period, the change should be made in the second month, if possible. These errors resulted in the household being placed on CHIP when it was not eligible. We have questioned the costs associated with this case during the time the household was ineligible less the premiums paid by the household to be on the program, totaling \$380. The cause of this error appears to be caseworker misunderstanding of CHIP policy for eligibility reviews when income changes are reported.

c. Available Employer Insurance Not Considered

For one case, the household remained on CHIP even after the child had access to employer- offered health insurance with a cost less than 5% of the household's gross countable income. Per CHIP policy 220-4, if an applicant has had at least one chance to enroll their child in any health insurance plan offered by an employer that is less than 5% of their household's gross countable income, the child is not eligible for CHIP. When an employer's insurance is available, the case should be closed when the current certification period ends. We have questioned the costs associated with this case during the new certification period less premiums paid by the household, totaling \$598. The cause of this error appears to be failure by the caseworker to consider available employer insurance.

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d. Income Calculation Errors

- 1) For one case, earned income was calculated incorrectly because the caseworker did not use the correct number of expected weekly hours of a new job. Per CHIP Policy 415-1, income eligibility should be determined by establishing a “best estimate” of expected income. If the reasonable best estimate income had been calculated using the correct expected weekly hours, one child in the household would have been eligible for Medicaid Child Age 0-5 instead of CHIP. We have questioned the costs related to the ineligible child less premiums paid by the household, totaling \$1,379.
- 2) For two cases in the same household, the household’s self-employment income was not calculated in accordance with CHIP Policy 410-2. This error caused the household to be placed on the incorrect CHIP plan, with a lower premium than the plan for which the household was eligible. We have questioned the costs for the premiums the household should have paid, totaling \$96.
- 3) For two cases, best estimates of monthly income were calculated incorrectly because the caseworker did not factor income in accordance with CHIP policy 415-4. These errors caused the households to be placed on the incorrect CHIP plan. Because one of the households was on a CHIP plan with a lower premium than the plan for which the household was eligible, we have questioned the costs for the premiums the household should have paid, totaling \$96.
- 4) For two cases, best estimates of monthly income were calculated incorrectly because the case worker did not annualize unemployment income or seasonal income as required by CHIP policy 415-1. These errors resulted in the households being placed on the incorrect CHIP plan. Because the households for these cases paid more in premiums than required had they been on the correct CHIP plan, we have not questioned any costs associated with these errors.
- 5) For one case, the caseworker did not follow CHIP policy 415-3 to establish a reasonable best estimate of household income. After we brought this case to the Department’s attention, a different reasonable best estimate income was provided. Because the household was eligible for the same CHIP plan under the new calculation, we have not questioned any costs associated with this error.

The cause of these income calculation errors appears to be caseworker misunderstanding of policies regarding best estimate income calculations, as well as human error.

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

Recommendation:

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 DWS eligibility specialists:

- a. Understand and apply both Medicaid and CHIP eligibility policies during the CHIP application and/or review process.**
- b. Understand CHIP policy for eligibility reviews when income changes are reported.**
- c. Consider available employer insurance.**
- d. Properly calculate household monthly income.**

Department of Health's Response:

The Department of Health (Health) concurs with this finding and recommendation. As the state agency ultimately responsible for CHIP, Health must ensure that eligibility for the program is accurately determined. Health has delegated CHIP eligibility determination and case management to the Department of Workforce Services (DWS) through an operating agreement. The operating agreement establishes targets for accuracy and provides bonuses if DWS meets those accuracy targets. State and federal rules require several different reviews to ensure that eligibility decisions are made correctly.

Health has reviewed the corrective action plan submitted by DWS on this finding and will work with DWS to implement the actions they have proposed. Health will continue to work with DWS to involve Health policy specialists with the DWS program specialists to clearly interpret the policy manuals, review training materials for accuracy, and also meet with eligibility workers whenever possible to provide in person training. Health will continue to meet weekly with the eligibility system steering group to further enhance and strengthen the eligibility system (eREP). The Medicaid Quality Control Unit (MEQC) will continue to focus their review projects on error prone areas to shore up DWS' understanding of the policy and how it relates to specific cases.

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Health will actively reinforce the corrective action plans as agreed upon between the agencies in the regular weekly meetings with DWS. As DWS perfects their “targeted training” approach, Health will continue its oversight responsibility to verify that the DWS staff are understanding the concepts by watching the various error rate measures for trends and providing appropriate and timely feedback to DWS. Health will work closely with DWS to develop and implement the new Affordable Care Act provisions by January 2014, and ensure that DWS eligibility staff understands the changes in eligibility that will occur.

The questioned costs will be reported on the CMS 21 report for the quarter ending 12-31-2012 and paid back on or before January of 2013.

*Contact Person: Jeff Nelson, Bureau Director, Eligibility Policy, 801-538-6471
Anticipated Correction Date: Ongoing through June 2013*

DWS' Response:

We agree with the finding and recommendation. Currently, DWS is participating with the Utah Department of Health (DOH) in a data mining effort designed to look at problem areas as identified by various audits and internal case reviews. Training has been designed for staff to address the issues identified. New training modules based on best estimates, annualized income, reviews, and information gathering have been developed and will be delivered to all CHIP teams by the end of the fiscal year. Case specific examples will be used to train staff in problem areas. Supervisors as well as staff will participate in the training and will continue to have access to training materials and resources so ongoing instruction can be given regularly.

The data mining efforts between DWS and DOH also produced a list of system related issues that were causing errors on cases. One such error was the system failing to identify the need for a mandatory renewal when income was reported. This issue was swiftly corrected and will allow for the appropriate type of review to be sent following an income change report.

The Performance Review Team (PRT) conducts in-depth case reviews on every CHIP worker each month. Particular areas of focus are income, TPL, and reviews. Reviews are conducted by a small number of specialized reviewers to bolster consistency and maintain a focus on problematic areas. PRT efforts are focused, whenever possible, on real-time case reviews to render immediate feedback to workers.

Targeted training support needs are identified monthly by eligibility operations by reviewing PRT review results. Training is given to teams and/or individual staff and is geared

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specifically toward problem areas based on a given team's or individual staff's performance. Training feedback is given to supervisors and managers as the staff's performance is followed up on to ensure progress has been made.

The efforts listed above will continue throughout the end of the performance year and are expected to generate continued improvement.

*Contact Person: Kevin Burt, Associate Director, 801-597-3907
Anticipated Correction Date: June 30, 2013*

12-34. **INCORRECT ELIGIBILITY DETERMINATION**

(Department of Health) (Department of Workforce Services)

CFDA Numbers and Titles: 1) **93.778 Title 19 Medical Assistance Program**
2) **93.778 Title 19 Medical Assistance Program – ARRA**
Federal Award Numbers: 1) **05-1205UT5MAP** 2) **05-1105UTARRA**
Questioned Costs: **\$-0-**
Pass-through Entity: N/A

We reviewed the case files for 60 Medicaid service expenditures at the Department of Health. The expenditures for these cases totaled \$703,037 and were taken from a total population of \$1,863,315,835. Of these case files, we noted 2 cases (3.3%) with eligibility determination errors.

- a. For one case, the caseworker did not include the client's monthly Veterans benefit when calculating income for eligibility even though the benefit was documented on both the application and the bank statements. Medicaid Policy 700 indicates that all income should be verified and included when calculating eligibility. This error did not result in an improper eligibility decision, so no costs were questioned. However, such errors could result in improper eligibility decisions.
- b. For one case, the household was put on the Family LIFC program for the months of May through July 2011; however, they only qualified for the Family 12-month transitional program because the household income exceeded the Family LIFC limits. Since the household was eligible for a different Medicaid program, we have not questioned any costs. However, such errors could result in improper eligibility decisions.

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The cause of these errors appears to be that caseworkers did not correctly determine eligibility as required by Medicaid policy, mainly due to human error or unfamiliarity with policy.

Although all Medicaid expenditures are processed at the Department of Health, eligibility and case file management for Medicaid is handled by DWS.

Recommendation:

We recommend that the Department of Health work with DWS to ensure that they follow established policies and procedures when determining eligibility for Medicaid Programs.

Department of Health's Response:

The Department of Health (Health) concurs with this finding and recommendation. As the state agency ultimately responsible for Medicaid, Health must ensure that eligibility for the program is accurately determined. Health has delegated Medicaid eligibility determination and case management to the Department of Workforce Services (DWS) through an operating agreement. State and federal rules require several different reviews to ensure that eligibility decisions are made correctly.

Health has reviewed the corrective action plan submitted by DWS on this finding and will work with DWS to implement the actions they have proposed. Health will continue to work with DWS to involve our policy specialists with the DWS program specialists to clearly interpret the policy manuals, review training materials for accuracy, and also meet with eligibility workers whenever possible to provide in person training. Health will continue to meet weekly with the eligibility system steering group to further enhance and strengthen the eligibility system (eREP). The Medicaid Quality Control Unit (MEQC) will continue to focus their review projects on error prone areas to shore up DWS' understanding of the policy and how it relates to specific cases.

Health will actively reinforce the corrective action plans as agreed upon between the agencies in the regular weekly meetings with DWS. As DWS perfects their "targeted training" approach, Health will continue its oversight responsibility to verify that the DWS staff are understanding the concepts by watching the various error rate measures for trends and providing appropriate and timely feedback to DWS. Health will work closely with DWS to develop and implement the new Affordable Care Act provisions by January 2014 and ensure that DWS eligibility staff understands the changes in eligibility that will occur.

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*Contact Person: Jeff Nelson, Bureau Director, Eligibility Policy, 801-538-6471
Anticipated Correction Date: Ongoing through June 2013*

DWS' Response:

We agree with the finding and recommendation. Currently, the Department is participating with the Utah Department of Health (DOH) in a data mining effort designed to look at problem areas as identified by various audits and internal case reviews. Training has been designed for staff to address the issues identified. New training modules based on income and specialized medical programs have been developed and will be delivered to Medicaid teams. Case specific examples will be used to train staff in problem areas. Supervisors as well as staff will participate in the training and will continue to have access to training materials and resources so ongoing training can be given regularly.

The data mining efforts between DWS and DOH also produced a list of system related issues that were causing errors on cases. For example, it became evident that staff was having difficulty recognizing whether or not they had LIFC or a Transitional Medicaid program open because transitional programs are a sub-category of the LIFC category. Programming has been completed to allow the sub-type or transitional program to display clearly on the Program Home Page in eREP. This makes it apparent to workers if they have chosen the incorrect program.

The Performance Review Team (PRT) conducts in-depth case reviews on every Medicaid worker each month. Particular areas of focus are applications, income, assets, Third Party Liability (TPL), and case reviews. Case reviews are conducted by a small number of specialized reviewers to bolster consistency and maintain a focus on problematic areas. PRT efforts are focused, whenever possible, on real-time case reviews to render immediate feedback to workers.

Targeted training support needs are identified monthly by eligibility operations by reviewing PRT review results. Training is given to teams and/or individual staff and is geared specifically toward problem areas based on a given team's or individual staff's performance. Training feedback is given to supervisors and managers as the staff's performance is followed up on to ensure progress has been made.

The efforts listed above will continue throughout the end of the performance year and are expected to generate continued improvement.

*Contact Person: Kevin Burt, Associate Director, 801-597-3907
Anticipated Correction Date: June 30, 2013*

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12-35. THIRD PARTY LIABILITY INFORMATION NOT ADEQUATELY OBTAINED OR UPDATED

(Department of Health) (Department of Workforce Services)

CFDA Numbers and Titles: 1) **93.778 Title 19 Medical Assistance Program**
2) **93.778 Title 19 Medical Assistance Program – ARRA**

Federal Award Numbers: 1) **05-1205UT5MAP** 2) **05-1105UTARRA**

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. Medicaid Policy 225-1 states that Medicaid applicants must provide information about any possible third party insurance coverage. For one case, insurance coverage for the parents was properly documented, but the caseworker did not obtain or request additional TPL information from the family regarding possible insurance coverage of a newborn child. It was subsequently determined that the parents were trying to add the child to their insurance plan; however, due to an error at the insurance company, there was a delay in getting the coverage for the child. The additional insurance now covers the child back to the day she was born; consequently, a portion of the total federal costs associated with this case of \$236,244 can now be recovered from a third party. After our testwork, DWS referred these costs to the Office of Recovery Services for collection procedures; therefore, we have not questioned any costs associated with this case. This error was probably due to a caseworker oversight. Not properly obtaining potential TPL information could result in Medicaid overpayments.

Although all Medicaid expenditures are processed at the Department of Health, TPL determination and case file management for Medicaid is handled by DWS.

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 Response:

The Department of Health (Health) concurs with this finding and recommendation. As the state agency ultimately responsible for Medicaid, Health must ensure that eligibility for the program is accurately determined. Health has delegated Medicaid eligibility determination

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and case management to the Department of Workforce Services (DWS) through an operating agreement. State and federal rules require several different reviews to ensure that eligibility decisions are made correctly.

Health has reviewed the corrective action plan submitted by DWS on this finding and will work with DWS to implement the actions they have proposed. Health understands the cost of missing TPL on a case. Health has met with DWS and the eREP system to work towards a unified solution that helps ensure a single process can be developed and implemented that is agreeable and effective across all the stakeholders. Health focused an entire Medicaid Quality Control (MEQC) review on the TPL area and will do so again during the next fiscal year. Health will work to ensure that each responsible agency understands the impact of proper TPL collections, considers the impact of programming changes to the overall collection process, and work to review the process from start to finish. Each agency should continue to look for ways to make this process more efficient and correct.

*Contact Person: Jeff Nelson, Bureau Director, Eligibility Policy, 801-538-6471
Anticipated Correction Date: Ongoing through June 2013*

DWS' Response:

We agree with the finding and recommendation. The Performance Review Team (PRT) evaluates appropriate management of TPL information on every Medicaid and CHIP case review. The PRT evaluates whether or not TPL information was gathered, acted upon, and referred correctly. Errors are cited for failure to follow any of the prescribed TPL process. Immediate feedback is given to workers whenever possible so that any available TPL can be updated and referred.

Targeted support continues to be administered to workers and teams to increase not only an understanding of the process that must be followed, but of the importance of the TPL process from a cost perspective.

Formal training regarding the TPL process is maintained and available to teams on an ongoing basis.

System enhancements, including automation of the referral process, have been established in the myCase system to supplement the worker assisted TPL process and provide a failsafe for missed referrals.

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Continued education to workers and a further honing of the automated process are expected to sustain improvement in the accuracy of TPL information gathering and appropriate referrals.

*Contact Person: Kevin Burt, Associate Director, 801-597-3907
Anticipated Correction Date: June 30, 2013*

12-36. INTERNAL CONTROL WEAKNESSES AND NONCOMPLIANCE (Department of Workforce Services)

CFDA Numbers and Titles: 1) **93.596 Child Care Mandatory and Matching Funds of the Child Care and Development Fund**
2) **93.713 Child Care and Development Block Grant – ARRA**
Federal Award Numbers: 1) **G-0901UTCCDF, G-1001UTCCDF, G-1101UTCCDF**
2) **G-0901UTCCD7**
Questioned Costs: 1) **\$1,149** 2) **\$18 = \$1,167**
Pass-through Entity: N/A

We tested benefit expenditures of the Child Care and Development Fund (CCDF) Cluster at DWS by selecting a sample of 60 Child Care benefit payments, totaling \$31,079, related to 60 cases, taken from a population of \$46,776,676. Of the 60 Child Care benefit payments tested, we questioned a total of \$1,167 (3.75% of the total sample benefit amount). We noted errors in 13 (21.67%) of the 60 sample cases tested.

a. Inadequate Verification of Providers' Charges and Child Care Need

For four cases, the caseworkers did not properly obtain, use, or verify the Child Care Subsidy Worksheet (DWS Form 980), which is completed by the provider, to ensure the accuracy of the providers' charges or the child care monthly need prior to authorizing the child care payment, as required by the DWS Child Care Eligibility Manual (Eligibility Manual) §330-3A. We noted the following errors:

- 1) For one case, the period covered by form 980 had expired and the caseworker ordered the next payment without obtaining a new form 980.
- 2) For one case, the provider had submitted an updated form 980 to include a child recently born, but the caseworker did not use it.

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- 3) For one case, the provider listed an amount on form 980 which showed a significant decrease from previous months' charges. The decrease was actually determined to be a typographical error subsequent to our audit; however, rather than verify whether the decreased amount listed on the form 980 was an error, the caseworker instead authorized the provider charge from the previous form 980.
- 4) For one case, the provider charge was entered incorrectly into the Electronic Resource Eligibility Product (eREP) system and the caseworker did not verify that the amount entered into the eREP system matched the amount on the form 980.

For each of these cases, either the errors resulted in underpayments to the participants, or DWS personnel contacted the providers subsequent to our audit and verified that the children were actually in care with the provider during the month and that the provider charge was correct. Therefore, we have not questioned any costs associated with these cases.

b. Incorrect Determination of Earned Income or Hours Worked

For eight cases, we were unable to reconcile the earned income and/or hours worked entered into the eREP system to the information documented in the case record. While reviewing the case records we noted the following reasons for the differences:

- 1) For two cases, the parents were not working during the benefit month selected and had no other participation that would qualify them for the monthly child care benefit. These errors resulted in overpayments of child care totaling \$1,167. We have questioned these costs.
- 2) For two cases, the caseworker did not apply the "best estimate" methodology correctly by including tips, incentive pay, and bonuses as income or narrating the case record to explain why they were excluded from income. Per the Eligibility Manual §450, the best estimate of income is based on the income that is expected to be received in each month of the eligibility period. The caseworker is to verify a minimum of the past 30 days earned income of an ongoing job, up to the date of application or the date the review is submitted. These errors did not affect the copay amount for these cases; therefore, we have not questioned any costs associated with these cases.
- 3) For one case, the eREP system calculated parent participation based on hours worked, as entered on eREP, but the caseworker calculated parent participation differently than the eREP system and did not narrate in the case record how the hours worked

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were prorated when calculating parent participation. The error resulted in an underpayment; therefore, we have not questioned any costs associated with this error.

- 4) For three cases, the caseworkers made clerical errors when summing income reported on self-employment forms or when entering earned income and hours worked on eREP. These errors did not affect the copay amount for these cases; therefore, we have not questioned any costs associated with these cases.

c. Child's Age Not Verified At Time of Benefit Determination

For one case, the child's age was not verified at the time of benefit determination. To be eligible for child care benefits, a child must be less than 13 years of age (42 USC 9858n(4)) or be under age 19 if under court supervision or incapable of self care (45 CFR 98.20(a)). When the age of the child is not verified, ineligible payments for child care could occur. We have not questioned any costs associated with this case since the child's age was verified subsequent to our audit and the child was determined to be eligible for child care benefits.

Recommendation:

We recommend that DWS strengthen their 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. **Obtain a current form 980 and verify the accuracy and completeness of data submitted by child care providers on form 980 prior to ordering child care payments.**
- b. **Review the accuracy and completeness of earned income and hours worked entered on the eREP system; apply "best estimate" methodology correctly by including tips, incentive pay, and bonuses as income or narrating the case record to explain why they were excluded from income; and narrate all other information pertinent to the calculation of earned income, hours worked, and parent participation.**
- c. **Verify the age of the children prior to issuing benefits to avoid paying child care benefits for an ineligible child.**

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DWS' Response:

We agree with the finding and recommendation. The Department has already taken the following steps to reduce future errors associated with the FY2012 audit results:

- a. Eligibility Services Division (ESD) Managers, Community Based Team (CBT) Supervisors, Child Care Program Specialists, and Performance Review Team (PRT) reviewers met on October 2, 2012 to discuss the audit findings. We reviewed the Child Care Subsidy Worksheet (Form 980) errors and stressed the importance of making sure the form is complete and the provider charge entered in eREP is correct for any month a subsidy payment is issued. The CBT Supervisors will review the audit findings at their next team meeting.*
- b. The Program Specialist Training unit is conducting and will continue to conduct Best Estimate training to ESD teams. The trainers review best estimate methodology and stress the importance of narrating what income was used and why. The CBT teams have either completed the training or will be scheduling it for their teams by November 1, 2012.*
- c. ESD Managers, CBT supervisors, Child Care Program Specialists, and PRT reviewers met on October 2, 2012 to discuss the audit findings. At this meeting we reviewed the importance of conducting an eFIND search on children at application or when adding a new child to the Child Care program. The CBT Supervisors will review the audit findings at their next team meeting.*

*Contact Person: Kevin Burt, Associate Director, 801-597-3907
Anticipated Correction Date: June 30, 2013*

- 12-37. **NONCOMPLIANCE WITH CHILD SUPPORT NON-COOPERATION REDUCTION IN BENEFIT REQUIREMENTS**
(Department of Workforce Services)

CFDA Number and Title: **93.558 Temporary Assistance for Needy Families**
Federal Award Numbers: **G-1002UTTANF, G-1102UTTANF, 1202UTTANF**
Questioned Costs: **\$663**
Pass-through Entity: N/A

DWS uses an official problem solving process to review participants' cooperation in establishing paternity, or in establishing, modifying, or enforcing a support order with respect

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to a child of the participant. The DWS Financial Eligibility Manual §305-4 requires Temporary Assistance for Needy Families (TANF) to be denied to persons who do not cooperate in the child support process. We selected a sample of 40 TANF cases from a population consisting of non-cooperation notices received by DWS from the Office of Recovery Services (ORS), Utah's IV-D agency. We tested the selected cases to ensure that DWS took appropriate action to deny TANF assistance to participants with the non-cooperation notices and noted that non-cooperation was never addressed for one case. The error occurred when the case was reassigned and the caseworker marked the non-cooperation task for the case on the Utah Workforce Case Management System (UWORKS) as having been completed prior to transferring the case to the new caseworker. Not addressing all participation issues during problem solving may lead to incorrect conclusions regarding the recipient's participation and may result in overpayments in benefits and questioned costs. We have questioned the benefits issued to the participant for the month in which problem solving could and should have taken place, totaling \$663.

Recommendation:

We recommend that DWS adequately train and supervise caseworkers to ensure that non-cooperation notices are appropriately addressed in a timely manner in order to comply with applicable regulations.

DWS' Response:

We agree with the recommendation. This issue was addressed and trained with the Employment Counselor/Supervisor of this specific finding on October 10, 2012. Also, training was completed in the TANF Functional Call on October 18, 2012 with all TANF Managers and Supervisors to review how ORS tasks in UWORKS are received and worked. They will then be required to share this information with their staff no later than October 31, 2012.

*Contact Persons: Karla Aguirre, Associate Director, 801-526-9724
Helen Thatcher, Program Manager, 801-526-4370*

Anticipated Correction Date: October 31, 2012

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12-38. ACF-204 REPORTING ERRORS

(Department of Workforce Services)

CFDA Number and Title: **93.558 Temporary Assistance for Needy Families**
Federal Award Numbers: **G-1002UTTANF, G-1102UTTANF, 1202UTTANF**
Questioned Costs: **\$-0-**
Pass-through Entity: N/A

While performing testwork on the TANF Form ACF-204 (the annual report on State Maintenance-of-Effort Programs), we noted that for 1 (12.5%) of the 8 programs described on the ACF-204, the amount of FY 1995 Expenditures (Line 11) did not agree to actual expenditures in FY 1995. This resulted in expenditures being overreported by \$614,503. This error was caused by a miscalculation by personnel preparing the report and the third-party consultant. Reports should be accurate and agree to underlying documentation in order to comply with federal regulations regarding the submission of this report. Failure to report according to federal regulations could result in loss of funds or require funds be repaid.

Recommendation:

We recommend that DWS establish controls to ensure reports are prepared accurately and agree to supporting documentation.

DWS' Response:

We agree with the finding that the ACF-204 report contained a miscalculation. This error has been corrected for the report in question. Additionally, DWS is in the process of reviewing controls and federal report validation processes to ensure federal revenues are reported accurately in the future. The broader review and the corresponding actions will take this particular report into consideration. As a result of this review, the new validation processes within the division will ensure that this error is not made again.

Contact Persons: John Talcott, Director of Administrative Support, 801-526-9402
Dan Schuring, Budget and Grant Manager, 801-526-4306

Anticipated Correction Date: October 31, 2012

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12-39. NONCOMPLIANCE WITH TREASURY-STATE AGREEMENT

(Department of Workforce Services)

CFDA Numbers and Titles:

- 1) **17.225 Unemployment Insurance (UI)**
- 2) **93.558 Temporary Assistance for Needy Families (TANF)**
93.575 Child Care and Development Block Grant (CCDF Cluster)
93.596 Child Care Mandatory and Matching Funds of the Child Care and Development Fund (CCDF Cluster)

Federal Award Numbers: **various**

Questioned Costs: **\$-0-**

Pass-through Entity: N/A

We tested weekly cash draws made by DWS and noted the following noncompliance with the Treasury-State Agreement:

- a. Draws for certain administrative costs that were made based on estimated expenditures were not reconciled to actual expenditures at the frequency required by the Treasury-State Agreement. DWS estimates the projected federal share of certain administrative expenditures quarterly for the CCDF Cluster, TANF, and UI, divides the estimate by 13 to arrive at a weekly estimate, and draws the estimated amount weekly. Once the DWS Cost Allocation is completed each quarter, the Treasury-State Agreement requires DWS to adjust each grant to bring draws into reconciliation with actual expenditures, returning or drawing funds as necessary. DWS only performed this reconciliation once for TANF, once for UI, and twice for the CCDF Cluster during State fiscal year 2012. The reconciliations resulted in reconciling draws for State fiscal year 2012 for the CCDF Cluster and TANF totaling \$5,664,254 and \$30,858,708, respectively, a portion of which is attributable to administrative costs. The UI reconciliation resulted in the need to return overdrawn funds for UI administrative costs, totaling \$1,630,510. The required reconciliations were not performed at the required frequency because the financial manager responsible for performing federal draws was occupied with other duties and responsibilities which took precedence over the required reconciliations.
- b. Two weekly draws for TANF and three weekly draws for both UI and the CCDF Cluster were made for amounts that were double the estimated weekly amount for the respective grant. The error occurred because the financial manager responsible for performing federal draws doubled the estimated weekly draw amount for one week for each grant to compensate for not drawing funds in the previous week. However, the doubled amount was not adjusted back to the estimated weekly amount and was also drawn in subsequent

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weeks, resulting in overdrawn funds totaling \$876,000, \$1,470,000, and \$553,663 for the CCDF Cluster, TANF, and UI, respectively. Overdrawn amounts for the CCDF Cluster were returned at the time the error was discovered, but overdrawn funds for TANF and UI were not returned for 6 weeks.

Not complying with the Treasury-State Agreement could result in lost interest revenue to the State or in an interest liability for the State.

Recommendation:

We recommend that DWS comply with the Treasury-State Agreement by:

- a. Performing required reconciliations quarterly and returning or drawing funds as necessary.**
- b. Drawing the estimated weekly amount for certain CCDF Cluster, TANF, and UI administrative expenditures on a weekly basis.**

We further recommend that DWS manage employees' workloads to ensure that each employee has time to perform all the responsibilities of their job in a timely fashion.

DWS' Response:

We agree with the finding and recommendation. Effective immediately, the Financial Manager for Revenue will perform a quarterly reconciliation to ensure federal funds are properly drawn or returned as necessary. We will also draw the estimated amounts for the CCDF Cluster, TANF, and UI administrative expenditures on a weekly basis.

The Financial Manager for Operational Accounting will review the quarterly reconciliations and draw activity using a tracking schedule to ensure draws have been made according to the Treasury-State Agreement. The Operational Accounting Manager will also review and approve the Cash Receipt entries posted in FINET for the weekly draws.

*Contact Persons: John Talcott, Director of Administrative Support, 801-526-9402
Mitch Romo, Accounting and Payroll Manager, 801-526-9221*

Anticipated Correction Date: October 31, 2012

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12-40. LIHEAP DOCUMENTATION AND ELIGIBILITY DETERMINATION ERRORS

(Department of Community and Culture – program administered by the Department of Workforce Services beginning July 1, 2012)

CFDA Number and Title: **93.568 Low-Income Home Energy Assistance Program (LIHEAP)**

Federal Award Numbers: **G-10B1UTLIEA, G-11B1UTLIEA, G-12B1UTLIEA**

Questioned Costs: **\$753**

Pass-through Entity: N/A

We reviewed case files for 60 LIHEAP households. The expenditures for these cases totaled \$18,832 and were taken from a total population of \$19,776,499. We noted 9 cases (15%) with some form of error, as described below, and we have questioned the overpayment of the LIHEAP benefits for 3 cases (5%), totaling \$753. For the 6 cases where costs were not questioned, control errors exist that could lead to questioned costs in other situations. Errors appear to result from inattention to the program policy.

a. For three households, caseworkers did not take proper action when names on utility bills did not match names of household members:

- For two households, the names on the applicants' utility bills did not match any of the household members. For one of these cases, the case editor noted the error prior to payment but approved the LIHEAP payment anyway. Thus, the LIHEAP payments were approved without fully determining eligibility per LIHEAP Policy Manual section 200.B (whether the household was vulnerable and whether another person with countable income should be included in the household). When we notified the respective subrecipients of the errors, they were unable to provide information regarding the person listed on the utility bill for one case. For the other case, they explained that the person listed on the utility was a parent who had opened the utilities for her child but never actually lived in the household; however, this raises questions of whether the household was vulnerable if another person was responsible for paying the bill. We have questioned the entire amount of LIHEAP payments for both cases, totaling \$670.
- For one household, both the name of the applicant and the name of a person not included in the household were listed on the utility bill. The case worker overlooked determining whether the second person on the utility bill should have been included in the household. The addition of a household member could affect the eligibility determination and calculation of the LIHEAP payment. When we notified the respective subrecipient of this error, the subrecipient contacted the household and

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determined that the second person on the utility bill was properly excluded from the household; therefore, we have not questioned costs for this error; however, such an error could result in questioned costs in other cases.

- b. For one household, the LIHEAP payment calculation for an application dated December 2, 2011 included medical deductions from October 2011. Per HEAT Policy Manual section 310.G, only medical deductions received in the month prior to the application month are eligible for deduction. Excluding these medical deductions from the calculation results in an overpayment of \$83. We have questioned this amount.
- c. For three households, case files contained errors related to income verifications:
 - For one household, the case file did not document whether an 18-year-old living in the household was in high school. Per HEAT Policy Manual section 310.E.1, if he was not in high school any income would need to be verified or a Zero Income Statement completed. When we notified the respective subrecipient of this error, they contacted the household and obtained a Zero Income Statement signed by the 18-year-old; therefore, we have not questioned costs for this error.
 - For one household, income was verified for the month of the HEAT application instead of the month prior to the HEAT application as required by HEAT Policy Manual section 310.A. In this case, it is unlikely that income for the prior month would be different enough that an overpayment exceeding the \$75 error limit defined in HEAT Policy Manual section 500.A would result. Additionally, the Zero Income Statement completed by one member of the household only restates that he made zero income and does not indicate how the household is able to meet its living expenses, as required by HEAT Policy Manual 320.L. In this case, it is unlikely that this error would result in an incorrect eligibility determination or an overpayment of HEAT benefits; therefore, we have not questioned costs for these errors.
 - For one household, the bank statement provided by the applicant to verify child support income and a deposited paycheck also included two ATM cash deposits totaling \$240. These deposits could represent earnings; thus, the case worker should have inquired about them, but did not. If the deposits did represent countable income, the result would be a \$57 overpayment. Since this amount is under the \$75 error limit defined in HEAT Policy Manual section 500.A., we have not questioned this cost.
- d. For two households, the case files do not document the young child target group (through either birth verification documents or narration of visible observation of the child's age) as

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required by HEAT Policy Manual section 330.3. We were able to find the birth certification for the child in each household by using another State system, so it appears each household was eligible for the \$35 young child target group credit. Therefore, we have not questioned costs for these errors.

Recommendation:

We recommend that DWS strengthen existing internal controls to ensure that LIHEAP eligibility determinations and assistance amount calculations are correct and comply with policy.

DWS' Response:

We agree with the finding and recommendation. The Department will address the audit findings with the Local HEAT Office Supervisors. Additional training will be provided to all HEAT workers during the fall training to cover the specific issues mentioned. We will review case files during monitoring for the specific issues mentioned in the findings.

*Contact Persons: Mike Glenn, Housing Programs Director, 801-526-4495
Sue Kolthoff, Program Director, 801-526-9303*

Anticipated Correction Date: November 30, 2012

12-41. FAILURE TO PROVIDE FEDERAL AWARD INFORMATION TO SUBRECIPIENTS

(Department of Community and Culture – program administered by the Department of Workforce Services beginning July 1, 2012)

CFDA Number and Title: **93.568 Low-Income Home Energy Assistance Program**

Federal Award Numbers: **G-12B1UTLIEA**

Questioned Costs: N/A

Pass-through Entity: N/A

For fiscal year 2012, we reviewed ten contracts with LIHEAP (Weatherization) grant subrecipients and noted that federal award information required to be identified to the subrecipients (i.e., CFDA title, award name and number, and name of federal awarding agency) was missing from each contract. Per the OMB A-133 Compliance Supplement, each pass-through entity is responsible for identifying the federal award information to the subrecipient at the time of the award. These errors occurred because controls over this requirement had not been fully implemented after we issued the same finding in our prior year

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audit. Failure to disclose federal award information to subrecipients could result in subrecipient noncompliance with grant requirements.

Recommendation:

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

DWS' Response:

We agree with the finding and recommendation. The missing CFDA title award information is missing on the FY11 open contracts and we are working to get those corrected. The staff has been trained and we have verified that the FY12 contracts have the correct information. The Weatherization team will correct the nine contracts from previous years that received LIHEAP funds and are still open and need correction.

*Contact Persons: Mike Glenn, Housing Programs Director, 801-526-4495
Sue Kolthoff, Program Director, 801-526-9303*

Anticipated Correction Date: November 30, 2012

12-42. LIHEAP FINANCIAL REPORTING ERROR

(Department of Community and Culture – program administered by the Department of Workforce Services beginning July 1, 2012)

CFDA Number and Title: **93.568 Low-Income Home Energy Assistance Program**

Federal Award Numbers: **G-10B1UTLIEA, G-11B1UTLIEA**

Questioned Costs: **\$-0-**

Pass-through Entity: N/A

We tested the SF-425 annual reports for the year ended September 30, 2011 for the LIHEAP grants awarded in federal fiscal years 2010 and 2011. The amount reported as “Federal share of unliquidated obligations” on line 10.f. is incorrect on both SF-425 reports. For each report, the amount reported on line 10.f. is the calculated difference between the total federal funds authorized (line 10.d.) and the federal share of expenditures (line 10.f.); it does not represent obligations that have actually been incurred. Per the instructions for the SF-425 report, line 10.f, “Unliquidated obligations on a cash basis are obligations incurred, but not yet paid.” This error occurred due to a misunderstanding of reporting requirements. This error causes

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errors in other lines of the reports and ultimately provides inaccurate program information to the Federal Government.

Recommendation:

We recommend that DWS: 1) use more diligence in understanding reporting requirements to ensure the SF-425 reports are prepared in accordance with applicable federal instructions, and 2) submit corrected reports.

DWS' Response:

We agree with the finding and recommendation. Under previous Housing and Community Development Division (HCDD) financial management at the Department of Community and Culture, much of the financial reporting was assigned to program staff. This practice will be changed and all financial reporting will now be generated by financial staff and reviewed by financial managers to ensure accuracy and the adequacy of supporting documentation supplementing the reports. We will also submit corrected reports.

*Contact Persons: John Talcott, Director of Administrative Support, 801-526-9402
Kimberley Schmeling, HCDD Budget & Accounting Director, 801-526-9504*

Anticipated Correction Date: June 30, 2013

12-43. LIHEAP SPECIAL REPORTING ERROR

(Department of Community and Culture – program administered by the Department of Workforce Services beginning July 1, 2012)

CFDA Number and Title: **93.568 Low-Income Home Energy Assistance Program**

Federal Award Number: **G-11B1UTLIEA**

Questioned Costs: **\$-0-**

Pass-through Entity: N/A

We noted the following reporting errors for the LIHEAP Household Report for federal fiscal year 2011 (Long Format):

- The reported number of households *applying* for crisis payments is 5,559, while the reported number of households *assisted* with crisis payments is 5,851, a difference of 292 households. As a rule, the number of assisted should not be greater than the number applying. A lag can exist between when a person applies for crisis payments

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and when they are assisted, which could skew reported numbers. However, crisis payments are meant to serve an immediate need, and a lag for 292 households is unusual. This could be due to incorrect data provided by subrecipients.

- The reported number of crisis households with a young child is 605, which is 1,200 households fewer than the 1,805 households recorded in the source documentation. This appears to be a typographical error.
- The reported unduplicated number of households with any target group is 487, which is 2,518 households fewer than the 3,005 households recorded in the source documentation. Also, the reported unduplicated number of households with any target group is less than the unduplicated number for the target group with the fewest households, which is not possible. It is unclear what caused these errors.

Reporting errors such as these result in inaccurate program information being included in the annual LIHEAP report to Congress.

Recommendation:

We recommend that DWS: 1) ensure that subrecipients are reporting correct data, 2) strengthen internal controls to ensure proper accumulation of data, and 3) submit corrected reports.

DWS' Response:

We agree with the finding and recommendation. We have received additional clarification of the information that is required to be reported on the form. Adjustments have been made in our procedures to account for this information going forward and staff are working with the cognizant federal agency to ensure that all reporting issues have been resolved.

*Contact Persons: Mike Glenn, Housing Programs Director, 801-526-4495
Sue Kolthoff, Program Director, 801-526-9303*

Anticipated Correction Date: December 31, 2012

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12-44. **ERRORS IN PERFORMANCE EVALUATION REPORTS**

(Department of Community and Culture – program administered by the Department of Workforce Services beginning July 1, 2012)

CFDA Number and Title: **14.228 Community Development Block Grant (NSP)**

Federal Award Number: **B-10-DC-49-0001**

Questioned Costs: **\$-0-**

Pass-through Entity: N/A

We reviewed Part I of the June 30, 2011 Performance Evaluation Report for the B-10-DC-49-0001 award submitted on September 30, 2011 through IDIS using the new methodology recommended in Notice CPD-11-03 from the Department of Housing and Urban Development (HUD). We noted the following errors:

- The “Total Obligated to Subrecipients” (Line B.11) of \$7,439,765 was \$173,705 more than the supporting documentation.
- The \$4,169,563 “Total Drawn” reported on Line C.40 was \$634,691 less than the amount in the State’s general ledger (FINET) system.
- Because the new methodology creates a point-in-time report, amounts on the report inaccurately reflected IDIS activity through the date the report was produced instead of including only data as of the June 30, 2011 reporting period.

Creating the Performance Evaluation Reports in IDIS requires more data elements than the previous methodology. As a result, personnel who prepared the report were confused as to what should be included in the report, and thus, inaccurate information was reported to HUD. Continuation of similar errors may affect future funding and/or sanctions by HUD.

Recommendation:

We recommend that DWS work with its HUD contact to better understand the data elements that should be included in the Performance Evaluation Reports under the new methodology.

DWS’ Response:

The Department agrees with the finding and recommendation. Corrections have been made to report the data elements that should be included in the Performance Evaluation reports using the new methodology per HUD Notice CPD-11-03. This was completed for the new reports in September 2012.

Contact Person: Keith Heaton, Program Director, 801-526-9461

Correction Date: September 30, 2012

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12-45. ELIGIBILITY ERRORS AND UNALLOWABLE ACTIVITIES

(Department of Workforce Services)

CFDA Numbers and Titles: 1) **17.258 WIA Adult Program**
2) **17.259 WIA Youth Activities**
3) **17.278 WIA Dislocated Workers**
4) **17.260 WIA Dislocated Workers – ARRA**

Federal Award Numbers: **various**

Questioned Costs: 1) **\$4,138** 2) **\$9,872** 3) **\$4,049** 4) **\$1,554** = **\$19,613**

Pass-through Entity: N/A

We tested benefit expenditures of the Workforce Investment Act (WIA) Cluster at DWS by selecting a sample of 40 benefit payments, totaling \$18,147, related to 39 cases, taken from a total population of \$7,091,425. Of the 40 WIA benefit payments tested, we questioned a total of \$2,324 (12.8%). We also questioned additional payments made in State fiscal years 2011 and 2012 related to the sample cases tested totaling \$4,248 and \$13,041, respectively. The total of all costs questioned is \$19,613. We noted at least one error in 23 (59%) of the 39 sample cases tested; certain cases had multiple errors.

a. Participant Not Eligible

For one case, the WIA Youth participant's income exceeded the applicable WIA income guidelines. The error occurred because the employment counselor did not collect acceptable documents at eligibility to verify the participant's income in accordance with the DWS Workforce Development Division Policy Manual (WDDPM) §720-5. We have questioned all costs associated with this case, totaling \$2,467.

b. Nonexistent or Undocumented Reconciliation to Determine Allowable WIA Activities

For four cases, employment counselors did not obtain and reconcile receipts for certain purchases made by WIA Youth and WIA Adult participants using WIA funds to verify allowable expenditures in accordance with WDDPM §910. As a result, we were unable to determine whether WIA funds were expended for allowable activities. The required reconciliations did not occur due to the employment counselor not having sufficient time to complete required reconciliations for one case, the employment counselor not being aware of proper reconciliation procedures for one case, and lack of follow-through by the employment counselor for two cases. We have questioned the amount of WIA funds expended for which receipts were not obtained and reconciled by employment counselors, totaling \$1,590. In addition, for certain purchases made by participants in one of the four

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cases and one additional case, the employment counselors obtained and reconciled receipts but did not properly document the reconciliation in the case record.

c. Lack of Compliance with Military Selective Service Act

For one case, the employment counselor did not follow the procedures in WDDPM §720-4 to ensure that a WIA Youth participant who reached the age of 18 while enrolled in WIA submitted to Selective Service registration. If a male WIA Youth participant turns 18 after eligibility is determined, he must submit to Selective Service registration as a condition of ongoing eligibility per federal regulations (29 USC 2939(h)). The error occurred due to employment counselor oversight. The employment counselor should have set a task to withhold benefits until such time that the participant's registration occurred. Not verifying that the participant had complied with the Military Selective Service Act resulted in unallowable costs being charged to the grant. We have questioned WIA funds expended on behalf of this participant during the period of time after the participant reached the age of 18 and before he submitted to Selective Service registration, totaling \$1,936.

d. Verification of Other Grant Assistance Not Obtained or Properly Considered

- For one case, the employment counselor did not obtain documentation to verify whether the WIA Dislocated Worker participant was eligible for a Federal Pell Grant and/or assistance from other sources or programs to pay the cost of training and/or supportive services. A participant enrolling in a training program that qualifies for financial aid must apply for the aid annually and must provide information regarding financial aid status upon determination (WDDPM §605-4). The participant's financial aid status was not verified due to employment counselor oversight. We determined that the participant received a Federal Pell Grant and a Federal Supplemental Educational Opportunity Grant (FSEOG) and did not require WIA assistance in addition to these grants.
- For one case, the employment counselor verified the WIA Dislocated Worker participant's Federal Pell Grant and FSEOG, but did not properly consider them when performing a financial needs assessment for the participant. As a result, the amount of WIA Dislocated Worker funds obligated for the case by the employment counselor does not appear to be justified since the participant did not require WIA assistance in addition to their Pell Grant and FSEOG. Employment counselors must obligate to the nearest dollar determined to meet the training and/or supportive services need and should not obligate the maximum amount available if the training or supportive

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services need does not justify that amount. The case record should justify the need (WDDPM §900(A)(3)).

For both cases, not obtaining evidence of participants' financial aid status and not considering all available assistance from other sources or programs resulted in the employment counselors using WIA Dislocated Worker funds to pay for training, training-related services and supplies, and supportive services for the participants when Federal Pell Grant and FSEOG funds should have been used for these expenses. Because WIA funds should supplement, not supplant, other sources of training and supportive services funds (29 USC §§2864(d)(4)(B), 2864(e)(2)), we have questioned all WIA funds expended for these cases that supplanted other sources of funds, totaling \$5,603.

e. Inappropriate Use of WIA Supportive Services Funds

For one case, the employment counselor authorized WIA supportive services funds for a WIA Youth participant in the amount of \$823 even though documentation obtained by the employment counselor showed that the supportive services expense was \$300. The amount expended which exceeded the documented expense, totaling \$523, is not considered a reasonable supportive services expense (WDDPM §1205), and we have questioned this cost. The employment counselor is no longer employed by DWS, so it is not known why this error occurred.

f. Excessive or Unallowable Youth Incentive Bonuses

For three cases, employment counselors issued numerous incentive bonuses to WIA Youth participants in amounts which exceeded dollar amounts authorized in the DWS Youth Incentive Plan (WDDPM §805-6(A)(1)(e) and §900(C)(1)). In addition, for one of the three cases, an incentive bonus was issued for an activity that is not included in the Youth Incentive Plan; for another one of the three cases, an incentive bonus was issued to a participant twice for the same activity. The errors occurred due to employment counselors not using the current Youth Incentive Plan when negotiating participants' incentive bonuses and due to employment counselor error. We have questioned the WIA Youth funds expended on behalf of these participants for youth incentive bonuses issued in excess of the authorized dollar amounts, totaling \$960.

For two additional cases, employment counselors issued incentive bonuses to WIA Youth participants to recognize achievement which occurred prior to the participants' enrollment in WIA. Because the participants' achievement occurred prior to their enrollment in WIA, issuing incentive bonuses to recognize that achievement is not considered an appropriate

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use of WIA funds. We have questioned the WIA Youth funds expended for these incentive bonuses, totaling \$150.

g. Participants' Unmet Need Not Established

For one case, the case record indicates that the WIA Youth participant's monthly household resources exceeded monthly expenses by amounts ranging from \$80 to \$162 per month for three months. Thus, it appears that the participant's financial resources would have covered the participant's expenses for supportive services authorized by the employment counselor during those months. Employment counselors are to calculate participants' resources and expenses and use supportive services funds to cover unmet supportive services need (WDDPM §1250(A)(3)). Funding is not to be provided when support is available through other resources, including personal or family financial resources. The employment counselor documented in the case record that there was unmet supportive services need for each of three months, but the financial needs assessment for the months does not appear to support that conclusion. Therefore, we have questioned the WIA Youth funds expended for this participant's supportive services during these months, totaling \$240.

h. Internship Placement Error, On-the-Job Training Extended Beyond End Date, and Incorrect Hours Paid for Internships

For one case, the employment counselor placed a WIA Adult participant in a paid internship in an unapproved occupation and without ensuring that the participant met the required placement criteria. At the time the placement occurred, WIA Adult paid internships were appropriate for participants who (1) had recently completed training in a specific occupation but needed work experience in that field to obtain employment, (2) needed an externship, or (3) were laid off workers, changing careers and needing experience in a new field in order to obtain employment (WDDPM §1105-5(B)(3)(a)-(c)). In addition, WIA Adult paid internship participants were to be placed in an occupation on the DWS Training Occupations Listing (WDDPM §1105-5(B)(5)). The employment counselor is no longer employed by DWS, so it is not known why this error occurred. We have questioned all WIA funds expended for this participant's paid internship, totaling \$3,987.

For one case, the WIA Dislocated Worker participant's On-the-Job Training (OJT) extended beyond the original end date documented on the OJT Position Agreement (DWS Form 341PAID). The error occurred because the employment counselor obligated the maximum amount of funds available instead of the funds needed for the negotiated length

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of the OJT. As a result, the employment counselor did not realize that the OJT should have ended. Employment counselors must obligate to the nearest dollar determined to meet the training and/or supportive services need and should not obligate the maximum amount available if the training or supportive services need does not justify that amount (WDDPM §900(A)(3)). We have not questioned any costs for this error because the participant's OJT did not exceed the maximum time limit for OJTs and the total amount paid on behalf of the participant did not exceed the maximum obligation amount per exposure.

For three cases, employment counselors erred when calculating the number of hours participated in WIA Youth and WIA Adult paid internships. The miscalculations resulted in an aggregate underpayment to a WIA Youth participant and a WIA Adult participant totaling \$76 and an overpayment to a WIA Youth participant totaling \$29. We have questioned the amount overpaid.

i. Inadequate Monitoring

Employment counselors are required to perform activities to confirm, substantiate, document, and/or verify participant success at least once every 4 months (WDDPM §820); however, for one case, there were two occasions where 5 months elapsed between monitoring activities. In both instances, the employment counselor determined that the WIA Youth participant was meeting performance expectations of the negotiated activities in their employment plan even though documentation in the case record indicates that the participant was not satisfactorily participating. In addition, the participant's employment plan was not renegotiated as a result of the most recent monitoring. Monitoring ensures that the participant is pursuing the activities agreed upon and narrated in their employment plan (WDDPM §820). If the participant does not meet the performance expectations of a negotiated service activity or task in the employment plan, employment counselors should address the lack of performance with the participant and close the failed service/activity or renegotiate the employment plan in a timely manner (WDDPM §835-7). Untimely monitoring together with not taking appropriate action when participants fail to meet performance expectations could result in unallowable costs being charged to the grant. Since no WIA funds appear to have been spent for unallowable activities for this participant, we did not question any costs associated with the inadequate monitoring.

j. Required Supervisory Approval Not Obtained

For one case, the employment counselor modified an existing paid internship for a WIA Youth participant, extending the internship beyond 3 months without obtaining

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supervisory approval for the extension as required by WDDPM §1105-2(B)(3)(a). Paid internships are generally limited to 3 months; however, supervisors may approve internships for up to 3 additional months. For one additional case, the employment counselor established two paid internships for the WIA Youth participant for periods of 6 months each. Supervisory approval to extend the internships beyond the 3-month limit was not obtained at the time the paid internships were initially established because the employment counselor assumed that WIA Youth could participate in paid internships until the maximum funding limit was reached. We have questioned all WIA funds expended for these paid internships beyond the 3 month limit, totaling \$2,128.

For two cases, employment counselors authorized certain issuances of WIA supportive services and training-related services and supplies as “cash-unrestricted” without obtaining the supervisory approval required by WDDPM §910. The errors occurred due to employment counselor oversight. We did not question any costs associated with these errors because WIA funds expended on behalf of the participants were questioned in part b. above.

k. Service Priority Level Determination Error

For one case, the employment counselor indicated that the WIA Adult participant did not have transferrable skills but did not narrate in the case record how this determination was made (WDDPM §755). The “no transferrable skills” criterion is one of the components used by DWS to calculate the service priority level for participants (29 USC 2864(d)(4)(E) and 20 CFR 663.600). Not properly documenting the transferrable skills determination in the case record could result in incorrect calculation of participants’ service priority level. The employment counselor is no longer employed by DWS, so it is not known why this error occurred. We did not question any costs associated with this error because all WIA funds expended on behalf of this participant were questioned in part h. above.

l. Missing, Incomplete, or Late Forms

For ten cases, certain forms required by DWS policy were either missing, lacked required data, or were not completed timely. The errors occurred for various reasons including employment counselors not being aware of applicable policy and employment counselor oversight. Since the completion of these forms did not affect eligibility of WIA participants, we did not question any costs associated with these errors.

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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 effective supervision and review.

DWS' Response:

We agree with the finding and recommendation. Workforce Development Division (WDD) created the Program Review Team (PRT) to conduct program and compliance reviews. PRT began with full reviews starting in the late spring of 2011. PRT is completing compliance reviews of 10 percent of total caseloads when eligibility is determined. Review of the cases allows errors to be caught and corrected before funding is issued. Spot compliance reviews are also completed. The results of the audit were shared with PRT with emphasis on the findings and we will evaluate our review tool to better align with audit issues. WDD anticipates that the compliance reviews will continue to reduce the amount of findings in the future.

In addition, the findings were shared with each Service Area Director, Supervisor, and the impacted Employment Counselor. Each Employment Counselor received training and created a corrective action plan to ensure that the error was not repeated. State staff conducted training via Secure Meeting with the ESA's during September and October and will follow up with office visits in the spring.

On December 3, 2012 the Department will implement the UCard for Employment and Training programs, including the WIA programs. The reconciliation process will be changed with this implementation. The case management system, UWORKS, will be programmed to support reconciliation more efficiently. Employment Counselors will be able to identify non-acceptable expenditures. These non-acceptable expenditures will be deducted from future authorizations for the customer. Also, if expenditures are not reconciled after 90 days, UWORKS will prevent future authorizations. We anticipate this will reduce errors due to reconciliation issues in the future.

In addition, UWORKS will be programmed (effective January 2013) to send a task to the Employment Counselor 30 days before a male customer turns 18 to remind the Employment Counselor the person needs to register with Selective Service. Once the Selective Service is complete, the Employment Counselor will enter a note and the Selective Service registration

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number. If this information is not entered 30 days after the person turns 18, UWORKS will prevent future authorizations until the registration is complete.

Lastly, the state program team is working with the ESA's on their youth incentive plans to create more consistency statewide.

*Contact Persons: Karla Aguirre, Associate Director, 801-526-9724
Rachael Stewart, Program Manager, 801-526-9257*

Anticipated Correction Date: June 30, 2013

12-46. **NONCOMPLIANCE WITH TREASURY-STATE AGREEMENT**
(Department of Workforce Services)

CFDA Numbers and Titles:

- 1) **17.225 Unemployment Insurance (UI)**
- 2) **93.558 Temporary Assistance for Needy Families (TANF)**
93.575 Child Care and Development Block Grant (CCDF Cluster)
93.596 Child Care Mandatory and Matching Funds of the Child Care and Development Fund (CCDF Cluster)

Federal Award Numbers: **various**

Questioned Costs: **\$-0-**

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

NOTE: This finding is presented in detail in Finding No. 12-39.

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

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

SOCIAL SECURITY ADMINISTRATION

12-47. **INACCURATE PREPARATION OF THE SSA-4513**

(Utah State Office of Rehabilitation)

CFDA Number and Title: **96.001 Social Security–Disability Insurance**

Federal Award Number: **04-1104UTDI00**

Questioned Costs: N/A

Pass-through Entity: N/A

The Utah State Office of Rehabilitation (USOR) did not accurately prepare the SSA-4513 report for the quarter ended September 30, 2011 for the Social Security Disability Insurance grant. The inaccuracies included the following:

- Multiple clerical errors which resulted in an overstatement of disbursements by approximately \$250,951.
- The use of the wrong indirect cost rate and associated understatement of indirect costs of approximately \$63,313.
- The misclassification of \$2,885 of disbursements.
- Unsupported amounts reported as unliquidated obligations.

In addition, the USOR submitted the report at least one day after the required 30 days.

These errors are believed to be the result of 1) insufficient knowledge and training for the employee regarding grant requirements and report instructions, and 2) inadequate monitoring of the employee's work to ensure proper preparation of the report. As draws are not based on the SSA-4513 report but rather on separate information pulled from the accounting records, there are no questioned costs related to these overstatements.

Reports should agree to underlying documentation and should be submitted within the appropriate timeframe. Submitting inaccurate and/or late reports to the Social Security Administration may affect future grant award amounts.

Recommendation:

We recommend that the USOR adequately train employees on grant requirements including report instructions, adequately monitor reports prior to submission to ensure accurate reporting, and submit the reports within the required timeframe.

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SOCIAL SECURITY ADMINISTRATION

USOR's Response:

The USOR agrees with this finding. The reporting errors from last year occurred when information was entered incorrectly by a new financial analyst, and was not detected in a cursory review by the supervisor. The supervisor has more closely monitored and reviewed the new analyst's work during this past year to ensure data is correct prior to submission. The USOR staff involved has been working with the Federal Social Security Administration (SSA) to receive additional training. The federal fiscal year 2013 current quarterly SSA-4513 reports have been submitted and reviewed by the SSA, in accordance with the SSA deadlines. The USOR believes that the training provided to our new employee and the review process of the supervisor will ensure accurate and complete reports, submitted by the SSA deadline in the future.

*Contact Person: Jeff Young, USOR Financial Manager, 801-538-7633
Correction Date: June 30, 2012*

12-48. **INACCURATE REPORTING OF HOURS ON THE SSA-4514**

(Utah State Office of Rehabilitation)

CFDA Number and Title: **96.001 Social Security–Disability Insurance**

Federal Award Numbers: **04-1104UTDI00 and 04-1204UTDI00**

Questioned Costs: N/A

Pass-through Entity: N/A

The Utah Division of Disability Determination Services (DDS) inaccurately reported the number of hours paid on the SSA-4514 for the quarter ended September 30, 2011. We noted the following errors:

- The intermediary electronic preparation workbook had several inaccurate formulas which improperly excluded several employees and several categories of time for certain employees, which ultimately excluded those hours from the final report.
- Errors in the preparation workbook resulted in an understatement of 1 hour of On Duty Hours for one individual and an understatement of 9 hours of On Duty Hours but an overstatement of 9 hours of Holiday and Leave Hours for another individual (total hours were correct for this individual, but the breakout between On Duty and Holiday and Leave was incorrect). This is believed to be a result of these individuals changing their timesheets after the responsible DDS employee input their hours into the preparation workbook.

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SOCIAL SECURITY ADMINISTRATION

- One of 31 lines did not add correctly, thus making the total number of hours reported incorrect.

These errors resulted in an understatement of On Duty Hours, Holiday and Leave Hours, and Overtime Hours totaling 1,083 hours (2.51% of total hours as they should have been reported, which is the equivalent to 2.08 full-time employees).

Also, we noted that the USOR (lead agency for the DDS) sent the report to appropriate authorities at least one day after the required 30 days.

Reports should agree to underlying documentation and should be submitted within the appropriate timeframe. Submitting inaccurate and/or late reports to the Social Security Administration may affect future grant award amounts.

Recommendation:

We recommend that the DDS review all formulas within the preparation workbook to ensure all employees and all categories of time are appropriately included, and that the DDS prepare the report only after timesheets are finalized. We also recommend that the USOR submit the report within the required 30 days.

USOR's Response:

The payroll data compiled in a spreadsheet by Disability Determination Services (DDS) administrative personnel contained a formula error. This error was not detected by the DDS financial analyst when compiled and submitted with the final SSA-4513 report. DDS personnel are developing a review and reconciliation process which will be performed by the DDS financial analyst to compare payroll data submitted by DDS administration to the State payroll system. This review process will ensure that worksheets submitted are accurate and complete. Additionally, all categories of time are included in the workbook, and the report is prepared only after the time sheets are finalized so that there cannot be late changes that lead to inaccurate data. Further, the USOR financial analyst who submitted the final reports was new in fiscal year 2012. Training has occurred and deadlines for submissions are being monitored more closely by the analyst and the supervisor to ensure that reports are submitted timely.

Contact Person: Jeff Young, USOR Financial Manager, 801-538-7633
Anticipated Correction Date: December 31, 2012

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SOCIAL SECURITY ADMINISTRATION

12-49. **UNTIMELY COMPLETION OF PERSONNEL ACTIVITY REPORTS (PARs)**
(Utah State Office of Education and Utah State Office of Rehabilitation)

CFDA Numbers and Titles: 1) **84.048 Career and Technical Education**
2) **96.001 Social Security–Disability Insurance**
3) **84.126 Vocational Rehabilitation Basic Title I Section**

Federal Award Numbers: 1) **V048A080044A**
2) **04-1104UTDI00 and 04-1204UTDI00**
3) **H126A110066**

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

NOTE: This finding is presented in detail in Finding No. 12-10.

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

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

U.S. DEPARTMENT OF TRANSPORTATION, FEDERAL HIGHWAY ADMINISTRATION

12-50. UNTIMELY WEEKLY CERTIFIED PAYROLLS

(Utah Department of Transportation)

CFDA Number and Title: **20.205 Highway Planning and Construction – ARRA**

Federal Award Number: **various**

Questioned Costs: N/A

Pass-through Entity: N/A

The Utah Department of Transportation (UDOT) does not have adequate procedures to ensure that contractors and subcontractors submit certified payrolls “within seven days after the regular payment date of the payroll period,” as required by federal regulations (29 CFR 3.4(a)). The certified payrolls are comprised of a copy of the payroll and a statement of compliance with the Davis-Bacon Act. We reviewed 64 certified payrolls (32 submitted by the prime contractors and 32 submitted by subcontractors) for 36 construction projects and noted that 59 (92.2%) were received on time and 5 (7.8%) were received late. In 2009, UDOT implemented a new electronic payroll tracking system that has dramatically decreased the percentage of late submissions. However, the timely submission of weekly certified payrolls is necessary for UDOT to monitor compliance with Davis-Bacon Act requirements.

Recommendation:

We recommend that UDOT continue their efforts to monitor and evaluate the timely submission of certified payrolls.

UDOT’s Response:

While we agree with the results of the audit, 92.2% of the sample payrolls were submitted on time, and 7.8% were late, we disagree with the unreasonable expectation that 100% of the payrolls will be submitted on time. UDOT currently has contracts with over 700 prime and subcontractors with new ones added continuously. For many subcontractors, this might be the very first, only and perhaps last federal aid project in a large portfolio of other non-federal projects. It is unreasonable to assume that all of them will always submit their payrolls on time every week.

Nevertheless, in addition to the work already done to improve contractor compliance, the department is promulgating a disincentive program within future federal aid projects to reinforce the importance of prime and subcontractor compliance. We expect next construction season equal or better compliance, and adequate information to continue to monitor compliance.

Contact Person: Stacy Frandsen, Business Analyst, 801-965-4344

Anticipated Correction Date: December 31, 2012

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

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GENERAL FINDINGS

12-51. **WORKING CAPITAL RESERVES IN EXCESS OF FEDERAL GUIDELINES**
(Department of Administrative Services)

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

Three divisions within the Department of Administrative Services held working capital reserves in excess of federal guidelines at June 30, 2012 in their internal service funds. Federal guidelines in OMB Circular A-87 allow a reasonable working capital reserve as part of retained earnings of up to 60 days cash expenses for normal operating purposes in each internal service fund. This error was caused by the inherent difficulty of accurately estimating expenses when setting rates. As of June 30, 2012, the total excess working capital reserves were as follows:

<u>Division</u>	<u>Number of Days in Reserve</u>	<u>Excess Amount in Reserve</u>
Risk Management	117	\$ 3,851,812
General Services	670	\$ 2,553,865
Finance	180	\$ 62,211

Excess reserves could result in a federal liability since federal programs share an interest in the reserves.

Recommendation:

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

Department of Administrative Services' Response:

We agree that these three divisions 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:

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GENERAL FINDINGS

- *The excess reserves in the Division of Purchasing and General Services are from the accumulation of cooperative contract administrative fees, and from reserves in the State surplus property program. To reduce the excess, the Division will lower its administrative fees on cooperative contracts and also expects increased costs as it carries out its strategy for that program. The Division will also refund the federal portion of any excess retained earnings in the cooperative contracts fund as they have done in the past. The Division also plans to refund the federal portion of the excess retained earnings in the State surplus property fund.*
- *The excess retained earnings in the Division of Risk Management are primarily in the workers compensation program. The Division of Risk Management has been charging its customers a lower rate for workers compensation coverage than the rates charged to the Division by the third party insurer in order to bring the balance down. The Division will continue charging lower rates through fiscal year 2014 to help eliminate the excess balance. In addition, the Division is planning to refund the federal portion of excess retained earnings in its workers compensation, liability, and administration funds. Working capital reserves are projected to be in compliance with federal guidelines by the end of fiscal year 2013.*
- *The Division of Finance is planning to increase expenses for auditing and oversight of the purchasing card program. In addition, we will continue to issue rebates to the various state departments as necessary to ensure excess retained earnings are eliminated by the end of fiscal year 2013.*

Contact Person: John Reidhead, Chief Financial Officer, DAS Finance, 801-538-3095
Anticipated Correction Date: June 30, 2013

12-52. **WORKING CAPITAL RESERVES IN EXCESS OF FEDERAL GUIDELINES**
(Department of Human Resource Management)

Federal Agency: **Various**
CFDA Number and Title: **Various**
Federal Award Number: **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, 2012 in their Human Resource Management Internal Service Fund. Federal guidelines found in OMB Circular A-87 allow “a working capital reserve as

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part of retained earnings of up to 60 days cash expenses for normal operating purposes.” As of June 30, 2012, the Department of Human Resource Management had 80 days of working capital reserves which amounted to an excess of \$625,932. 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 eliminate excess working capital reserves to comply with federal guidelines.

DHRM’s Response:

We anticipate DHRM’s allowable reserves to be in compliance with federal guidelines OMB Circular A-87 by the end of fiscal year 2013.

Contact Person: Jeff Herring, Executive Director, DHRM, 801-538-3403

Anticipated Correction Date: June 30, 2013

12-53. **WORKING CAPITAL RESERVES IN EXCESS OF FEDERAL GUIDELINES**

(Public Employees Health Program)

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

The Public Employees Health Program (PEHP) held working capital reserves in excess of federal guidelines at June 30, 2012. Federal guidelines in OMB Circular A-87 allow “A working capital reserve as part of retained earnings of up to 60 days cash expenses for normal operating purposes.” As of June 30, 2012, excess working capital reserves for programs at PEHP were as follows:

<u>Program</u>	<u># of Days in Reserve</u>	<u>Excess Amount in Reserve</u>
State Medical	97	\$ 28,449,764
Death Benefit	510	\$ 5,607,828
Medicare Supplement	251	\$ 14,097,043

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

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GENERAL FINDINGS

Excess reserves could result in a federal liability since federal programs share an interest in the reserves.

Recommendation:

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

PEHP's Response:

We agree the contingency reserves in the State Medical, Death Benefit, and Medicare Supplement programs are in excess of federal guidelines. We have already put the following steps into place to reduce the excess:

State Medical – PEHP and the Utah Legislature plan to reduce the excess reserves in this program by underfunding premium increases that will be needed to cover projected costs for the next 2 to 3 fiscal years. This underfunding reduced premiums by 2 percent for fiscal year 2012. PEHP and the Utah Legislature currently plan to not change these premiums for fiscal year 2013. PEHP estimates the excess reserves in this program will be eliminated by the end of fiscal year 2014.

Death Benefit – 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 fiscal 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 fiscal year 2014.

Contact Person: Steve Broadhead, Finance Manager, 801-366-7558

Anticipated Correction Date: June 30, 2015

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

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

GENERAL FINDINGS

12-54. **COST ALLOCATION ERRORS**
(Department of Workforce Services)

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

While performing testwork on the 1st quarter Cost Allocation, we noted that hours from portions of two different pay periods were not included in the calculations for the Cost Allocation due to an error in the organization of data queried from the State's Data Warehouse. A DWS financial manager normally queries the data, organizes it, and verifies that all hours are included in the final total to be used in the Cost Allocation. However, the financial manager responsible for organizing the data was occupied with other responsibilities near year-end close out and chose not to perform this check of the data in lieu of other responsibilities. Thus, the error was not detected and the 1st quarter Cost Allocation was issued with those errors uncorrected. Because this error affects only the allocation of expenditures in the Cost Allocation, it did not cause a misstatement of total expenditures. However, it caused over allocations of up to \$112,202 and underallocations of up to \$145,154 to the individual federal programs' expenditures for the quarter. DWS subsequently made corrections for these errors in the 4th quarter Cost Allocation, which corrects the yearly totals because the Cost Allocation is cumulative. 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 manage employees' workloads to ensure that each employee has time to perform all the responsibilities of their job accurately and in a timely manner.

DWS' Response:

We agree with the finding that payroll hours for the first quarter were not correct in the first quarter cost allocation calculations. The recommendation is that employee workload issues should be managed to prevent the error in the future. After review, the root cause appears to be a lack of independent review for the payroll data included in the cost allocation process. The division is in the process of reviewing the process and will identify and assign the independent validation step to someone in conjunction with the next quarterly cost allocation.

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

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GENERAL FINDINGS

*Contact Persons: John Talcott, Director of Administrative Support, 801-526-9402
Dan Schuring, Budget and Grant Manager, 801-526-4306
Mitch Romo, Accounting and Payroll Manager, 801-526-9221*

Anticipated Correction Date: January 31, 2013

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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, 2012

U.S. DEPARTMENT OF AGRICULTURE

Year	Finding	Status of Finding and Questioned Costs
2011	11-09	<p>Finding: <u>Internal Control Weaknesses and Noncompliance with Allowable Costs and Cost Principle Requirements</u> (Department of Agriculture and Food)</p> <p>Questioned Costs: \$ 596 The questioned costs affected four grants. One grant is still active and \$112.64 of the questioned costs will be reduced on the next draw and federal financial report for the quarter ended September 30, 2012. The granting agency for the three closed grants has been contacted and we are waiting for their decision on the remaining \$483.36 of questioned costs.</p> <p>Status: Implemented. Finding initially occurred in fiscal year 2009.</p> <p>Office supplies are no longer charged to federal grants. The dollar amounts are very small and the effort to track and allocate the usage of office supplies is not cost effective.</p> <p>Completion Date: October 5, 2012 Contact Person: Stephen Ogilvie, Director Administrative Services, 801-538-7110</p>
2011	11-10	<p>Finding: <u>Reporting Errors</u> (Department of Agriculture and Food)</p> <p>Status: Implemented – corrective action taken.</p>
2011	11-11	<p>Finding: <u>Noncompliance with Treasury-State Agreement</u> (Department of Health)</p> <p>Status: Implemented – corrective action taken. Finding initially occurred in fiscal year 2010.</p>
2011	11-12	<p>Finding: <u>Noncompliance with Treasury-State Agreement for American Recovery and Reinvestment Act Draws</u> (Department of Health)</p> <p>Status: Implemented – corrective action taken.</p>

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FOR YEARS PRIOR TO THE YEAR ENDED JUNE 30, 2012

U.S. DEPARTMENT OF AGRICULTURE (continued)

Year	Finding	Status of Finding and Questioned Costs
2011	11-13	<p>Finding: <u>Inadequate Controls Over WIC Vouchers</u> (Department of Health)</p> <p>Status: Implemented – corrective action taken.</p>
2011	11-14	<p>Finding: <u>Noncompliance with Transparency Act Reporting Requirements</u> (Department of Health)</p> <p>Status: Implemented – corrective action taken.</p>

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS FOR YEARS PRIOR TO THE YEAR ENDED JUNE 30, 2012

U.S. DEPARTMENT OF EDUCATION

Year	Finding	Status of Finding and Questioned Costs
2010	10-27	<p>Finding: <u>Inadequate Internal Control Over Purchase Cards</u> (Southern Utah University)</p> <p>Questioned Costs: \$ 43 The costs were allowable by the grant, and therefore Southern Utah University has not been requested to repay the questioned costs. Southern Utah University has continued to monitor the newly implemented internal control procedures over purchasing cards.</p> <p>Status: Implemented – corrective action taken.</p>
2011	11-15	<p>Finding: <u>Failure to Notify Borrowers of Loan Sales</u> (Utah Higher Education Assistance Authority)</p> <p>Status: Implemented – corrective action taken.</p>
2011	11-16	<p>Finding: <u>Errors in Special Allowance Payments Billed at the 9.5% Minimum Return Rate</u> (Utah Higher Education Assistance Authority)</p> <p>Questioned Costs: \$ 174 Corrected billings resolved the questioned costs of \$174. UHEAA’s external student loan servicer filed a corrected LaRS billing for the quarter ended December 31, 2011.</p> <p>Status: Implemented – corrective action taken. Finding initially occurred in fiscal year 2009.</p>
2011	11-17	<p>Finding: <u>Potential Noncompliance with Special Allowance Payments Billed at the 9.5% Minimum Return Rate</u> (Utah Higher Education Assistance Authority)</p> <p>Status: Pending – final resolution not yet determined. Utah Higher Education Assistance Authority contacted the Department of Education (ED) in December 2011 to confirm that the loans in question are eligible to receive a 9.5 percent special allowance payment. Follow-up communications continued through February 2012. As of June 30, 2012, ED has not disqualified the loans in question for the 9.5 percent special allowance payment. All loans in question were subject to a disqualifying event on September 28, 2011, and have not been billed at the 9.5 percent special allowance rate since the quarter ended September 30, 2011.</p>

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS FOR YEARS PRIOR TO THE YEAR ENDED JUNE 30, 2012

U.S. DEPARTMENT OF EDUCATION (continued)

Year	Finding	Status of Finding and Questioned Costs
2011	11-18	<p>Finding: <u>Questioned Transfer of Funds</u> (Utah Higher Education Assistance Authority)</p> <p>Status: Pending – final resolution not yet determined. Utah Higher Education Assistance Authority has been willing to monitor and consider any clarification provided by the Department of Education (ED) concerning the transfer in question. As of June 30, 2012, no clarification has been provided by ED.</p>
2011	11-19	<p>Finding: <u>Inadequate Monitoring of LEA Reimbursement Requests</u> (Utah State Office of Education)</p> <p>Status: Implemented – corrective action taken.</p>
2011	11-20	<p>Finding: <u>Inaccurate Federal 1512 Reporting</u> (Utah State Office of Education)</p> <p>Status: Implemented – corrective action taken.</p>
2011	11-21	<p>Finding: <u>Noncompliance with Requirements for Access to Federal Funds for New or Significantly Expanded Charter Schools</u> (Utah State Office of Education)</p> <p>Status: Implemented – corrective action taken.</p>
2011	11-22	<p>Finding: <u>Noncompliance with Payroll Documentation Requirements and Errors in Payroll Coding</u> (Utah State Office of Education)</p> <p>Status: Partially implemented. Repeated in fiscal year 2012, see finding 12-10.</p>
2011	11-23	<p>Finding: <u>Overdraw of Federal Funds</u> (Utah State Office of Education)</p> <p>Status: Implemented – corrective action taken.</p>

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS FOR YEARS PRIOR TO THE YEAR ENDED JUNE 30, 2012

U.S. DEPARTMENT OF EDUCATION (continued)

Year	Finding	Status of Finding and Questioned Costs
2011	11-24	<p>Finding: <u>Failure to Monitor Grant Requirements for Administrative Costs</u> (Utah State Office of Education)</p> <p>Questioned Costs: \$ 19,059 Questioned costs of \$19,059 were repaid April 13, 2012, to the Office of Elementary and Secondary Education, U.S. Department of Education.</p> <p>Status: Implemented – corrective action taken.</p>
2011	11-25	<p>Finding: <u>Inaccurate SF-269 and RSA-2 Reports</u> (Utah State Office of Rehabilitation)</p> <p>Status: Implemented – corrective action taken.</p>
2011	11-26	<p>Finding: <u>Inadequate Internal Controls Over and Noncompliance With Davis-Bacon Act Requirements</u> (Utah State Office of Rehabilitation)</p> <p>Status: Partially implemented. Repeated in fiscal year 2012, see finding 12-11.</p>
2011	11-27	<p>Finding: <u>Inaccurate Line Items in the FISAP Report</u> (Utah Valley University)</p> <p>Status: Partially implemented. Repeated in fiscal year 2012, see finding 12-21.</p> <p>Action: The Perkins loan data for the FISAP will be provided by the Collections Office earlier than in past years. The Collections Office and Financial Aid and Scholarships Office will meet and go over each line item before the final submittal of the FISAP. The Collections Office will sign off on the numbers they are providing to the Financial Aid and Scholarships Office and will also provide the detail behind the numbers provided.</p> <p>SEOG and Work Study reporting errors have been corrected.</p> <p>Completion Date: September 30, 2013 Contact Person: Trish Howard, Director Financial Aid and Scholarships, 801-863-6746</p>
2011	11-40	<p>Finding: <u>Internal Control Weakness and Noncompliance with Maintenance of Effort</u> (Department of Health)</p> <p>Status: Implemented – corrective action taken.</p>

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS FOR YEARS PRIOR TO THE YEAR ENDED JUNE 30, 2012

U.S. DEPARTMENT OF ENERGY

Year	Finding	Status of Finding and Questioned Costs
2011	11-28	<p>Finding: <u>Inadequate Controls over Standards for Weatherization Materials</u> (Department of Community and Culture)</p> <p>Status: Implemented – corrective action taken.</p>
2011	11-29	<p>Finding: <u>Weakness in Weatherization Subrecipient Monitoring</u> (Department of Community and Culture)</p> <p>Status: Implemented – corrective action taken.</p>
2011	11-30	<p>Finding: <u>Noncompliance with Reporting Requirements</u> (Department of Natural Resources – program administered by the Governor’s Office of Energy Development and the Department of Environmental Quality beginning July 1, 2012)</p> <p>Status: Partially implemented. Repeated in fiscal year 2012, see finding 12-26.</p>
2011	11-31	<p>Finding: <u>Inadequate Review of Invoices</u> (Department of Natural Resources – program administered by the Governor’s Office of Energy Development and the Department of Environmental Quality beginning July 1, 2012)</p> <p>Questioned Costs: \$ 210 The questioned costs of \$210 for the remaining portion of the adjustment to correct the overpayment to the State Division of Facilities Construction and Management were credited back to the State Energy Program on May 25, 2011.</p> <p>Status: Implemented – corrective action taken.</p>

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS FOR YEARS PRIOR TO THE YEAR ENDED JUNE 30, 2012

U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES

Year	Finding	Status of Finding and Questioned Costs
2010	10-46	<p>Finding: <u>Internal Control Weaknesses and Noncompliance</u> (Department of Workforce Services)</p> <p>Questioned Costs: \$ 1,784 The Department of Workforce Services has not been requested to repay the questioned costs.</p> <p>Status: Partially implemented. Repeated in fiscal year 2011, see finding 11-44. Finding initially occurred in fiscal year 2007.</p>
2010	10-49	<p>Finding: <u>Noncompliance with Child Support Non-Cooperation Reduction in Benefit Requirements</u> (Department of Workforce Services)</p> <p>Questioned Costs: \$ 2,304 The Department of Workforce Services has not been requested to repay the questioned costs.</p> <p>Status: Partially implemented. Repeated in fiscal year 2011, see finding 11-45.</p>
2011	11-32	<p>Finding: <u>Inadequate Controls over LIHEAP Financial Reports</u> (Department of Community and Culture – program administered by the Department of Workforce Services beginning July 1, 2012)</p> <p>Status: Partially implemented. Repeated in fiscal year 2012, see finding 12-42.</p>
2011	11-33	<p>Finding: <u>LIHEAP Calculation Errors and Inadequate Documentation</u> (Department of Community and Culture – program administered by the Department of Workforce Services beginning July 1, 2012)</p> <p>Questioned Costs: \$ 38 The Department of Community and Culture has not been requested to repay the questioned costs.</p> <p>Status: Partially implemented. Repeated in fiscal year 2012, see finding 12-40.</p>
2011	11-34	<p>Finding: <u>Failure to Provide Federal Award Information to Subrecipients</u> (Department of Community and Culture – program administered by the Department of Workforce Services beginning July 1, 2012)</p> <p>Status: Partially implemented. Repeated in fiscal year 2012, see finding 12-41.</p>

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS FOR YEARS PRIOR TO THE YEAR ENDED JUNE 30, 2012

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

Year	Finding	Status of Finding and Questioned Costs
2011	11-35	<p>Finding: <u>Internal Control Weaknesses, Noncompliance, and Inadequate Documentation</u> (Department of Health) (Department of Workforce Services)</p> <p>Questioned Costs: \$ 15,772 Questioned costs of \$15,772 were repaid February 17, 2012 and reported on CMS 21 for the quarter ending 12/31/2011.</p> <p>Status: Partially implemented. Repeated in fiscal year 2012, see finding 12-33. Finding initially occurred in fiscal year 2002.</p>
2011	11-36	<p>Finding: <u>Incorrect Eligibility Determination and Inadequate Documentation of Eligibility</u> (Department of Health) (Department of Workforce Services)</p> <p>Questioned Costs: \$ 3,518 Part of the \$3,518 in questioned costs was based upon estimated ARRA grant FMAP rates. The actual ARRA grant FMAP rates were applied to determine the actual questioned cost repayment of \$3,410. The \$3,410 was repaid February 17, 2012, and reported on CMS 64 for the quarter ending 12/31/2011.</p> <p>Status: Partially implemented. Repeated in fiscal year 2012, see finding 12-34. Finding initially occurred in fiscal year 2004.</p>
2011	11-37	<p>Finding: <u>Third Party Liability Information Not Adequately Obtained or Updated</u> (Department of Health) (Department of Workforce Services)</p> <p>Questioned Costs: \$ 227,398 Part of the \$227,398 in questioned costs was based upon estimated ARRA grant FMAP rates. The actual ARRA grant FMAP rates were applied to determine the actual questioned cost repayment of \$224,931. The \$224,931 was repaid February 17, 2012, and reported on CMS 64 for the quarter ending 12/31/2011.</p> <p>Status: Partially implemented. Repeated in fiscal year 2012, see finding 12-35. Finding initially occurred in fiscal year 2005.</p>

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS FOR YEARS PRIOR TO THE YEAR ENDED JUNE 30, 2012

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

Year	Finding	Status of Finding and Questioned Costs
2011	11-38	<p>Finding: <u>Noncompliance with Treasury-State Agreement</u> (Department of Health)</p> <p>Status: Implemented – corrective action taken.</p>
2011	11-39	<p>Finding: <u>Noncompliance with Treasury-State Agreement for American Recovery and Reinvestment Act Draws</u> (Department of Health)</p> <p>Status: Implemented – corrective action taken.</p>
2011	11-41	<p>Finding: <u>Lack of Controls over Overpayments and Receipts</u> (Department of Health)</p> <p>Status: Implemented – corrective action taken. Finding initially occurred in fiscal year 2011.</p>
2011	11-42	<p>Finding: <u>Internal Control Weakness and Noncompliance with Eligibility Requirements (Foster Care)</u> (Department of Human Services)</p> <p>Status: Implemented – corrective action taken.</p>
2011	11-43	<p>Finding: <u>Internal Control Weaknesses and Noncompliance (Child Care)</u> (Department of Workforce Services)</p> <p>Questioned Costs: \$ 2,822 The Administration for Children and Families (ACF) decided not to pursue the non-monetary questioned costs of \$2,822 per their management decision letter dated May 31, 2012. The State is taking appropriate actions, including referral to the Payment Error Prevention/Overpayment Unit (PEP) for investigation, calculation, and collection.</p> <p>Status: Partially implemented. Repeated in fiscal year 2012, see finding 12-36. Finding initially occurred in fiscal year 1996.</p>

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS FOR YEARS PRIOR TO THE YEAR ENDED JUNE 30, 2012

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

Year	Finding	Status of Finding and Questioned Costs
2011	11-44	<p>Finding: <u>Internal Control Weaknesses and Noncompliance (TANF)</u> (Department of Workforce Services)</p> <p>Questioned Costs: \$ 548 The questioned costs of \$548 were not sustained in the Administration for Children and Families' management decision letter dated May 17, 2012.</p> <p>Status: Implemented – corrective action taken. Finding initially occurred in fiscal year 2007.</p>
2011	11-45	<p>Finding: <u>Noncompliance with Child Support Non-Cooperation Reduction in Benefit Requirements</u> (Department of Workforce Services)</p> <p>Questioned Costs: \$ 1,664 The questioned costs of \$1,664 were not sustained in the Administration for Children and Families' management decision letter dated May 17, 2012.</p> <p>Status: Partially implemented. Repeated in fiscal year 2012, see finding 12-37. Finding initially occurred in fiscal year 2010.</p>
2011	11-46	<p>Finding: <u>ACF-199/ACF-209 Reporting Errors</u> (Department of Workforce Services)</p> <p>Status: Implemented – corrective action taken. Finding initially occurred in fiscal year 2008.</p>
2011	11-47	<p>Finding: <u>ACF-204 Reporting Errors</u> (Department of Workforce Services)</p> <p>Status: Partially implemented. Repeated in fiscal year 2012, see finding 12-38. Finding initially occurred in fiscal year 2010.</p>
2011	11-48	<p>Finding: <u>ARRA Expenditures Overreported</u> (Department of Workforce Services)</p> <p>Status: Implemented – corrective action taken.</p>

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS FOR YEARS PRIOR TO THE YEAR ENDED JUNE 30, 2012

U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT

Year	Finding	Status of Finding and Questioned Costs
2010	10-51	<p>Finding: <u>Noncompliance with Matching and Earmarking Requirements</u> (Department of Community and Culture)</p> <p>Questioned Costs: \$119,466 The Department of Community and Culture has not been requested by HUD to repay the questioned costs.</p> <p>Status: Partially implemented. Repeated in fiscal year 2011, see finding 11-50.</p>
2011	11-49	<p>Finding: <u>National Stabilization Program Errors</u> (Department of Community and Culture)</p> <p>Questioned Costs: \$ 14,360 The Department of Community and Culture has not been requested to repay the questioned costs.</p> <p>Status: Implemented – corrective action taken. Finding initially occurred in fiscal year 2010.</p>
2011	11-50	<p>Finding: <u>Noncompliance with Matching Requirements</u> (Department of Community and Culture)</p> <p>Status: Implemented – corrective action taken. Finding initially occurred in fiscal year 2010.</p>
2011	11-51	<p>Finding: <u>Errors in Preparation of the Section 3 Report</u> (Department of Community and Culture)</p> <p>Status: Implemented – corrective action taken. Finding initially occurred in fiscal year 2010.</p>
2011	11-52	<p>Finding: <u>Performance Evaluation Report Errors</u> (Department of Community and Culture – program administered by the Department of Workforce Services beginning July 1, 2012)</p> <p>Status: Partially implemented. Repeated in fiscal year 2012, see finding 12-44. Finding initially occurred in fiscal year 2010.</p>

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS FOR YEARS PRIOR TO THE YEAR ENDED JUNE 30, 2012

U.S. DEPARTMENT OF LABOR

Year	Finding	Status of Finding and Questioned Costs
2011	11-53	<p>Finding: <u>Internal Control Weaknesses and Noncompliance (Unemployment Insurance)</u> (Department of Workforce Services)</p> <p>Questioned Costs: \$1,065 The questioned costs of \$1,065 were deemed a no-fault overpayment and considered allowable per the final determination letter dated April 4, 2012, from the Department of Labor, Employment and Training Administration.</p> <p>Status: Implemented – corrective action taken.</p>
2011	11-54	<p>Finding: <u>Internal Control Weaknesses and Noncompliance (WIA Programs)</u> (Department of Workforce Services)</p> <p>Questioned Costs: \$29,137 The questioned costs of \$29,137 were repaid on April 26, 2012, to the U.S. Department of Labor per the final determination letter dated April 4, 2012.</p> <p>Status: Partially implemented. Repeated in fiscal year 2012, see finding 12-45. Finding initially occurred in fiscal year 2000.</p>

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FOR YEARS PRIOR TO THE YEAR ENDED JUNE 30, 2012

U.S. DEPARTMENT OF TRANSPORTATION, FEDERAL HIGHWAY ADMINISTRATION

Year	Finding	Status of Finding and Questioned Costs
2011	11-55	<p>Finding: <u>Untimely Weekly Certified Payrolls</u> (Utah Department of Transportation)</p> <p>Status: Partially implemented. Repeated in fiscal year 2012, see finding 12-50. Finding initially occurred in fiscal year 2005.</p> <p>Action: UDOT has developed a new upgrade to the electronic certified payroll system with an import feature that will allow the contractors to export data from their payroll program directly to the UDOT certified payroll system. This will reduce errors that are currently associated with the manual entry of this data. This development is now in the mid-testing phase and is scheduled to be in place by August 31, 2012.</p> <p>To increase compliance, UDOT is going to charge a disincentive to the prime contractor when certified payrolls are not entered in a timely manner as identified by federal regulation. It is the prime contractor's responsibility to ensure compliance of prompt entry of certified payroll of the subcontractors as well as his own employees. This disincentive will be automatically generated from the Project Development Business System (PDBS) to the prime contractor when failure to comply with certified payroll is acknowledged by the Electronic Payroll System (EPS). The two systems will work together to ensure disincentives are assessed. This is scheduled to be in place by August 31, 2012.</p> <p>Completion Date: August 31, 2012 Contact Person: Rob Wight, State Construction Engineer, 801-965-4869</p>

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS FOR YEARS PRIOR TO THE YEAR ENDED JUNE 30, 2012

GENERAL FINDINGS

Year	Finding	Status of Finding and Questioned Costs																																										
2011	11-56	<p>Finding: <u>Working Capital Reserves in Excess of Federal Guidelines</u> (Department of Administrative Services, Internal Service Funds)</p> <p>Status: Partially implemented. Repeated in fiscal year 2012, see finding 12-51. Finding initially occurred in fiscal year 2003 for Risk Management, in 2011 for the other ISF's.</p> <p>Action: The Division of Risk Management will refund the federal portion of the excess reserves in the Workers Compensation Fund. The Administration and Liability funds are projected to be in compliance with federal guidelines by the end of fiscal year 2013.</p> <p>The Division of Purchasing and General Services plans on refunding the federal portion of the excess reserves in the Cooperative Contract Management and State Surplus Property funds.</p> <p>The Division of Finance issued rebates to the various state departments from the Purchasing Card fund excess reserves and will continue to issue rebates as necessary. The Division will be refunding the federal portion of these rebates.</p> <div style="text-align: center; margin-top: 20px;"> <p>Internal Service Funds Excess Working Capital Reserves as of June 30</p> <table style="margin-left: auto; margin-right: auto; border-collapse: collapse;"> <thead> <tr> <th style="width: 60%;"></th> <th style="width: 10%; text-align: center; border-bottom: 1px solid black;">2011</th> <th style="width: 10%; text-align: center; border-bottom: 1px solid black;">2012</th> </tr> </thead> <tbody> <tr> <td>Division of Risk Management</td> <td></td> <td></td> </tr> <tr> <td style="padding-left: 20px;">Administration</td> <td style="text-align: right;">\$ —</td> <td style="text-align: right;">\$ 194,184</td> </tr> <tr> <td style="padding-left: 20px;">Auto</td> <td style="text-align: right;">112,654</td> <td style="text-align: right;">—</td> </tr> <tr> <td style="padding-left: 20px;">Liability</td> <td style="text-align: right;">185,810</td> <td style="text-align: right;">926,409</td> </tr> <tr> <td style="padding-left: 20px;">Owner Controlled Insurance</td> <td style="text-align: right;">413,220</td> <td style="text-align: right;">—</td> </tr> <tr> <td style="padding-left: 20px;">Workers Compensation</td> <td style="text-align: right;">3,097,561</td> <td style="text-align: right;">2,731,219</td> </tr> <tr> <td>Division of Fleet Operations</td> <td></td> <td></td> </tr> <tr> <td style="padding-left: 20px;">Fuel Network</td> <td style="text-align: right;">\$ 1,517,351</td> <td style="text-align: right;">\$ —</td> </tr> <tr> <td>Division of Purchasing & General Services</td> <td></td> <td></td> </tr> <tr> <td style="padding-left: 20px;">Cooperative Contract Management ..</td> <td style="text-align: right;">\$ 988,620</td> <td style="text-align: right;">\$ 2,350,939</td> </tr> <tr> <td style="padding-left: 20px;">State Surplus Property</td> <td style="text-align: right;">—</td> <td style="text-align: right;">202,926</td> </tr> <tr> <td>Division of Finance</td> <td></td> <td></td> </tr> <tr> <td style="padding-left: 20px;">Purchasing Card</td> <td style="text-align: right;">\$ 105,041</td> <td style="text-align: right;">\$ 62,211</td> </tr> </tbody> </table> </div> <p style="margin-top: 10px;">Completion Date: June 30, 2013 Contact Person: John Reidhead, Chief Financial Officer, DAS Finance, 801-538-3095</p>		2011	2012	Division of Risk Management			Administration	\$ —	\$ 194,184	Auto	112,654	—	Liability	185,810	926,409	Owner Controlled Insurance	413,220	—	Workers Compensation	3,097,561	2,731,219	Division of Fleet Operations			Fuel Network	\$ 1,517,351	\$ —	Division of Purchasing & General Services			Cooperative Contract Management ..	\$ 988,620	\$ 2,350,939	State Surplus Property	—	202,926	Division of Finance			Purchasing Card	\$ 105,041	\$ 62,211
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SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS FOR YEARS PRIOR TO THE YEAR ENDED JUNE 30, 2012

GENERAL FINDINGS (continued)

Year	Finding	Status of Finding and Questioned Costs												
2011	11-57	<p>Finding: <u>Working Capital Reserves in Excess of Federal Guidelines</u> (Department of Human Resource Management)</p> <p>Status: Partially implemented. Repeated in fiscal year 2012, see finding 12-52. Finding initially occurred in fiscal year 2011.</p> <p>Action: The Department of Human Resource Management projects that this fund will be in compliance with federal guidelines by the end of fiscal year 2013.</p> <p style="text-align: center;">Department of Human Resource Management Excess Working Capital Reserves as of June 30</p> <table style="margin-left: auto; margin-right: auto; border-collapse: collapse;"> <thead> <tr> <th style="width: 60%;"></th> <th style="width: 20%; text-align: center; border-bottom: 1px solid black;">2011</th> <th style="width: 20%; text-align: center; border-bottom: 1px solid black;">2012</th> </tr> </thead> <tbody> <tr> <td style="text-align: right;">Department of Human Resource Management ...</td> <td style="text-align: right;">\$ 1,462,571</td> <td style="text-align: right;">\$ 625,932</td> </tr> </tbody> </table> <p>Completion Date: June 30, 2013 Contact Person: Jeff Herring, Executive Director, DHRM, 801-538-3403</p>		2011	2012	Department of Human Resource Management ...	\$ 1,462,571	\$ 625,932						
	2011	2012												
Department of Human Resource Management ...	\$ 1,462,571	\$ 625,932												
2011	11-58	<p>Finding: <u>Working Capital Reserves in Excess of Federal Guidelines</u> (Public Employees Health Program (PEHP))</p> <p>Status: Partially implemented. Repeated in fiscal year 2012, see finding 12-53. Finding initially occurred in fiscal year 1997.</p> <p>Action: State Medical - PEHP and the Utah Legislature plan to reduce the excess reserves in this program by underfunding premium increases that will be needed to cover projected costs for the next 2 to 3 fiscal years. This underfunding reduced premiums by 2 percent for fiscal year 2012. PEHP and the Utah Legislature currently plan to not change these premiums for fiscal year 2013. PEHP estimates the excess reserves in this program will be eliminated by the end of fiscal year 2014.</p> <p>Death Benefit - 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 fiscal year 2016.</p> <p>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 fiscal year 2014.</p> <p style="text-align: center;">Public Employees Health Program Excess Working Capital Reserves as of June 30</p> <table style="margin-left: auto; margin-right: auto; border-collapse: collapse;"> <thead> <tr> <th style="width: 60%;"></th> <th style="width: 20%; text-align: center; border-bottom: 1px solid black;">2011</th> <th style="width: 20%; text-align: center; border-bottom: 1px solid black;">2012</th> </tr> </thead> <tbody> <tr> <td style="text-align: right;">Death Benefit</td> <td style="text-align: right;">\$ 3,217,490</td> <td style="text-align: right;">\$ 5,607,828</td> </tr> <tr> <td style="text-align: right;">Medicare Supplement</td> <td style="text-align: right;">9,167,999</td> <td style="text-align: right;">14,097,043</td> </tr> <tr> <td style="text-align: right;">State Medical</td> <td style="text-align: right;">38,443,095</td> <td style="text-align: right;">28,449,764</td> </tr> </tbody> </table> <p>Completion Date: June 30, 2016 Contact Person: Steve Broadhead, Finance Director, 801-366-7558</p>		2011	2012	Death Benefit	\$ 3,217,490	\$ 5,607,828	Medicare Supplement	9,167,999	14,097,043	State Medical	38,443,095	28,449,764
	2011	2012												
Death Benefit	\$ 3,217,490	\$ 5,607,828												
Medicare Supplement	9,167,999	14,097,043												
State Medical	38,443,095	28,449,764												

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FOR YEARS PRIOR TO THE YEAR ENDED JUNE 30, 2012

GENERAL FINDINGS (continued)

2011	11-59	Finding: <u>Inadequate Internal Controls over SEFA Preparation</u> (Department of Workforce Services)
		Status: Implemented – corrective action taken.

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STATE OF UTAH



COMPREHENSIVE ANNUAL FINANCIAL REPORT

2012

FOR THE FISCAL YEAR ENDED JUNE 30, **2012**



STATE OF UTAH

Although Utah is only the nation's thirteenth largest state by land area and thirty-fourth in population size, the State has the second fastest rate of economic growth. Utah has an ideal blend of economic dynamism and the nation's most astonishing landscapes. The result is a state showcased as "best" for business, careers, and quality of life.

State of Utah Accolades – Fiscal Year 2012

- #1 Pro-Business State for 2012 | Pollina Corporate Real Estate (August 2012)
 - #1 "Best State For Business and Careers" | Forbes Magazine (November 2011 and 2010)
 - #1 "Best Business Climate" | Business Facilities (August 2011)
 - #1 "Expected Economic Recovery and Economic outlook" Five Years in a Row
American Legislative Exchange Council | ALEC (January 2012)
 - #1 "Volunteerism in America" Second Year in a Row | Corporation for National and
Community Service (July 2011)
 - #2 "America's Top States for Business 2012" | CNBC (July 2012)
 - #2 "Job Growth" | U.S. Bureau of Labor Statistics (March 2012)
- Top five** for all four export metrics | U.S. Chamber of Commerce's
"Enterprising States" report (June 2012)

2012

State Of Utah
COMPREHENSIVE ANNUAL FINANCIAL REPORT

For The Fiscal Year Ended June 30, 2012

CONSTITUTIONAL OFFICERS OF THE STATE OF UTAH

Gary R. Herbert..... Governor
Greg Bell..... Lt. Governor
Auston G. Johnson, CPA State Auditor
Richard K. Ellis..... State Treasurer
Mark L. Shurtleff Attorney General
Michael G. Waddoups..... President of the Senate
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
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Special appreciation is given to all of the budget and accounting officers throughout the State whose extra time and effort made this report possible.



Department of Administrative Services: Division of Finance Accounting Standards and Financial Reporting Section

State of Utah
COMPREHENSIVE ANNUAL FINANCIAL REPORT

For the Fiscal Year Ended June 30, 2012

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State of Utah

GARY R. HERBERT
Governor

GREG BELL
Lieutenant Governor

Department of Administrative Services

Kimberly K. Hood
Executive Director

Division of Finance

John C. Reidhead, CPA
Director

October 19, 2012

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

It is our pleasure to present the 2012 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 State Auditor's report and the unqualified 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 State Auditor's report, is issued in a separate report.

Management's Discussion and Analysis (MD&A). The discussion and analysis beginning on page 16 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 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 2,856,000 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.

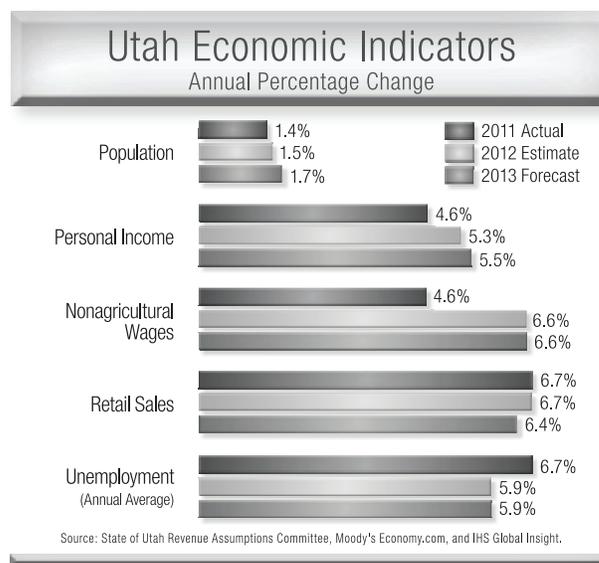
The State Reporting Entity. The State Reporting Entity includes the *primary government* and its *component units*. The *primary government* of the State of Utah includes all funds, departments, agencies, and other organizational units governed by the Legislature and/or the constitutional officers of the State. In addition to these *primary government* activities, this report includes information related to component units that are financially accountable to the State. Although such information is provided in this report, the MD&A and Basic Financial Statements focus on the primary government and its activities. Separately issued financial statements are available from the significant discretely presented component units and should be read to obtain a better understanding of their financial conditions. Additional information on all discretely presented component units can be found in the notes to the financial statements (see Note 1. A. on page 63).

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 notes to the Required Supplementary Information beginning on page 128.

INFORMATION USEFUL IN ASSESSING A GOVERNMENT'S ECONOMIC CONDITION

Local Economy. The economy in Utah continued to improve in 2011. In 2012, economic growth is expected to continue and accelerate as the improving labor market supports increased consumer spending.

Utah's unemployment rate was 6.7 percent in 2011 and is expected to decline to 5.9 percent in 2012 and 2013. In 2011, personal income and nonagricultural wages both increased by 4.6 percent. In 2012, personal income is expected to increase by 5.3 percent and nonagricultural wages are expected to increase by 6.6 percent. Taxable retail sales increased by 6.7 percent in 2011, and are expected to increase by the same rate in 2012. Total construction value was \$3.8 billion in 2011, a 15 percent increase from the prior year. This increase reverses four consecutive years of decline for total construction value, but still far below the record high of \$7.4 billion in 2006. In 2012, total construction value is expected to decrease slightly to \$3.6 billion. Residential construction was \$1.7 billion in 2011, unchanged from the prior year. Residential permitted value is expected to increase moderately to \$2.2 billion in 2012, as growth in employment, household income, and the population increases demand. In 2012, Utah population is estimated at 2,856,000, which is an increase of 1.5 percent over the prior year. Utah had positive net migration of approximately 2,300 people in 2011 and is expected to grow by 5,000 people in 2012. Utah has had positive net migration for the past 22 years and this trend is expected to continue in the coming years.



Industries. Utah’s nonagricultural employment growth is expected to increase by 3.3 percent in 2012, and by the same rate in 2013, which is close to the Utah average yearly rate of 3.1 percent (1950 through June 2012). The employment environment continues to improve as the economy continues to rebound from the national recession that began in late 2007. All but one industry experienced positive employment growth, led again by the professional and business category. The professional and business category provided 7,200 new jobs, which are primarily in the high-paying professional and technical industries. State government and higher education added 4,100 new jobs, primarily in higher education. The manufacturing industry, which drives growth in many other industries, added 3,600 new jobs. This was the second year of growth, following three years of contraction in manufacturing. Both local and federal government declined for the third consecutive year. The results for August 2011 to August 2012 are presented in the following table.

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

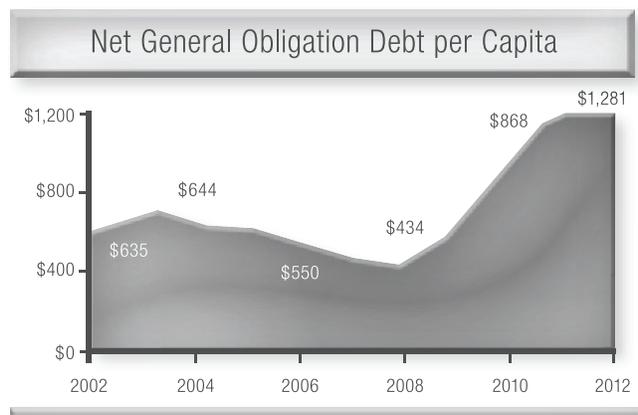
	Number of Jobs		Numerical Change	Percentage Change	Components of Labor Force
	2012 (est.)	2011	2011 to 2012	2011 to 2012	2012 (est.)
Trade, Transportation, and Utilities	237.2	236.0	1.2	0.5 %	19.2 %
Professional and Business	170.5	163.3	7.2	4.4 %	13.8 %
Education and Health Services	157.4	154.9	2.5	1.6 %	12.7 %
Government (Local/Federal)	142.4	144.3	(1.9)	(1.3)%	11.5 %
Manufacturing	119.1	115.5	3.6	3.1 %	9.7 %
Leisure and Hospitality	119.5	118.3	1.2	1.0 %	9.7 %
Construction	70.2	69.4	0.8	1.2 %	5.7 %
Financial Activities	72.7	70.4	2.3	3.3 %	5.9 %
Government (State/Higher Ed.)	66.0	61.9	4.1	6.6 %	5.3 %
Other Services	35.3	34.5	0.8	2.3 %	2.9 %
Information	31.6	29.9	1.7	5.7 %	2.6 %
Natural Resources and Mining	12.8	12.0	0.8	6.7 %	1.0 %
Total	1,234.7	1,210.4	24.3		100.0 %

Source: Utah Department of Workforce Services, August 2012 Jobs by Industry and Components of Labor Force

Outlook. The national economy is experiencing a slower-than-average recovery. As in prior recoveries, Utah has grown more rapidly than the nation due to its diverse state economy, which is attributable to: 1) a highly productive, well-educated workforce, 2) the strong presence of knowledge-based industries such as business, professional education, health, and financial services, 3) a business-friendly climate, and 4) an attractive quality of life. However, negative factors continue to weigh on the recovery, both nationally and locally. The major risk factors include the European sovereign debt crisis and concerns over the looming so-called “fiscal cliff” in the United States, which refers to tax increases and spending cuts that are set to expire on December 31, 2012, unless Congress acts. The local Utah economy is driven by these national and global factors. As these events settle and the outlook becomes more certain, growth is expected to accelerate both nationally and locally. Business hiring is expected to pick up, and the recovery will likely move toward a more typical expansion.

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 the infrastructure needs of the State, as shown in the graph. In fiscal years 2002 through 2003, and 2008 through 2012, 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 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 early fiscal year 2012, the State issued \$609.92 million in general obligation bonds for capital facilities and highway construction projects. At June 30, 2012, the State’s general obligation



debt per capita was \$1,281. 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 97.

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 2012 consensus forecast projected combined General and Education Fund revenue growth of 2.5 percent in fiscal year 2012 and 4.2 percent in fiscal year 2013. The long-term average annual revenue growth rate, adjusted for inflation, was approximately 3.9 percent for fiscal periods 1971 through 2012.

Budget Stabilization. In accordance with Sections 63J-1-312 and 313 of the *Utah Code*, the State maintains the General Fund Budget Reserve Account in the General Fund (the "Rainy Day Fund") and an Education Fund Budget Reserve Account in the Education Fund (the "Education Reserve"). State law requires 25 percent of any revenue surplus in the General Fund to be deposited in the Rainy Day Fund and 25 percent of any revenue surplus in the Education Fund to be deposited in the Education Reserve, in each case up to a statutory limit. State law limits the totals of the Rainy Day Fund and Education Reserve based on the amount of appropriations from the General Fund and Education Fund, respectively, for the fiscal year in which the surplus occurred. For additional information on the State's budget stabilization accounts see Note 11.B. on page 112.

Education Growth. Projections indicate that an additional 12,500 new students will enroll in September 2012. Addressing this growth and future enrollment growth and the demands placed on state funding for public education continues to be a top priority for the Governor and the Legislature. The Legislative Fiscal Analyst's Office is developing a Public Education Distribution Model that will allow legislators to see how proposed education policy changes will impact funding.

Medicaid Sustainability. Out of concern for the long-term sustainability of the Medicaid program and in an effort to bring Medicaid growth more in line with overall state revenue growth, the State is implementing reforms. 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. Any savings from the new risk-based delivery models will be deposited into the newly created "Medicaid Growth Reduction and Budget Stabilization Account." The account will then be used to meet the growing needs in the program.

Federal Funding. In an effort to prepare for potential future reductions in federal funding for critical state programs, Legislators passed a bill that requires certain 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.

In addition, all federal funds 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, 2012, the State was \$780.6 million below the appropriations limitation.

Adequate Funding for Ongoing Programs. The Legislature has been working toward ensuring all ongoing programs have adequate ongoing funding. Before the 2012 General Session of the Legislature, the State was facing a structural imbalance of \$52 million. A structural imbalance occurs when ongoing programs are funded with one-time revenue. Through revenue growth, the structural imbalance was reduced to zero in the General Fund. A \$25 million structural imbalance remained in the Education Fund at the end of fiscal year 2012. It is anticipated that this structural imbalance will be reduced to zero during the 2013 General Session of the Legislature.

Operating/Capital Expenditure Accountability. The Legislature now requires an in-depth budget review carried out by the Legislative Fiscal Analyst's Office on at least one department or major program each year. Beginning in fiscal year 2013, the Analyst's Office will now conduct a five-year fiscal sustainability review focusing on the General and Education funds to help legislators assess the State's budget condition.

MAJOR INITIATIVES

The Utah economy continued to recover during fiscal year 2012. For fiscal year 2013, revenue is projected to grow 4.2 percent. This growth will provide approximately \$422 million in new ongoing and one-time collections to address growing needs in education and social services, and other spending priorities for the fiscal year 2013 budget, as described below:

Public Education. During the 2012 General Session, Legislators utilized new revenue and program reallocations to increase funding for public education by approximately \$117.3 million, with \$83.2 million ongoing and \$34.1 million one-time. The Weighted Pupil Unit (WPU), the primary funding mechanism for public education, was increased \$24.6 million ongoing. The basic WPU was increased from \$2,816 in fiscal year 2012 to \$2,842 in fiscal year 2013. The Add-on WPU Value was increased from \$2,577 to \$2,607, which is used for the Special Education Add-on and Career & Technical Education. Student enrollment growth received an additional \$36.2 million in ongoing funding. The Legislature also provided an additional \$6.3 million in ongoing funding for pupil transportation to maintain the program at the same level. Ongoing additional funding was also provided for the Voted & Board Leeways program in the amount of \$2 million and \$1.6 million for educator salary adjustments. From the \$34.1 million one-time money, \$21.3 was provided to local education agencies. Legislators also provided \$7.5 million for an Early Intervention program for students, and \$5 million to reimburse classroom teachers for out-of-pocket expenditures.

Higher Education. State funding for higher education increased \$55 million for fiscal year 2013. Capital projects received \$26.7 million one-time with \$22 million allocated to infrastructure, \$2.5 million for the Dixie ATC land purchase, and \$2.2 million for the Utah Valley University classroom building planning phase. Higher education institutions and the State Board of Regents received \$8 million in ongoing funding to improve funding equity between the institutions and for specific priorities at each entity. An equivalent 1 percent employee salary increase was funded with \$9.2 million in ongoing funding. The Utah Science Technology and Research (USTAR) initiative received \$6 million in funding for research teams. Of this funding, \$3 million will be ongoing, and \$3 million will be one-time. An additional \$5 million in ongoing funding was used to fund an engineering program initiative and to address higher demand for career and technical education.

Social Service Programs. State funds for social service programs in the Departments of Health, Human Services, Workforce Services, and the Office of Rehabilitation increased \$61 million ongoing or 7.8 percent between the fiscal year 2012 final budget and fiscal year 2013 initial budget. The increase was largely due to increases in Medicaid caseload costs.

Transportation. The Legislature passed Senate Bill 229, *Transportation Fund Revisions* (2011 General Session), and Senate Bill 225, *Transportation Revisions* (2012 General Session) that in part shift the growth in sales tax, using fiscal year 2011 as the base. Beginning in fiscal year 2013, 30 percent of the growth in the sales tax will be deposited into the Transportation Investment Fund. The increased sales tax collections are estimated to generate \$71 million of additional sales tax revenue in fiscal year 2013 for transportation projects.

Other Postemployment Benefit Plans and Employee Compensation. The Legislature appropriated \$43.8 million and \$37.6 million in fiscal years 2012 and 2013 respectively, for the State Employee Other Postemployment Benefit plan. These appropriations represent a level of funding that, if paid on an ongoing basis, is actuarially projected to fund the benefits over a period of twenty-five years. Legislators also passed Senate Bill 156, *Elected Official Retirement Benefits Amendments*, which created a new post-retirement benefits trust fund for elected officials. Legislators passed House Bill 9, *State Agency and Higher Education Compensation Appropriations*, to provide a 1 percent salary increase for state agency employees at a cost of \$6.2 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, 2011. This was the twenty-seventh consecutive year the State has achieved this prestigious award.

In order to be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized comprehensive annual financial report. This report must satisfy both generally accepted accounting principles and applicable legal requirements.

A Certificate of Achievement is valid for a period of one year only. We believe that our current comprehensive annual financial report continues to meet the Certificate of Achievement Program's requirements, and we are submitting it to GFOA to determine its eligibility for another certificate. We are committed to this effort, and we intend to maintain a highly qualified and professional staff to make this certification possible.

The preparation of this report would not have been possible without the efficient and dedicated service of the entire staff of the Division of Finance, Department of Administrative Services. We also express our appreciation to the budget and accounting officers throughout state government and to the Office of the Utah State Auditor for their dedicated efforts in assisting us in the preparation of this report.

Sincerely,

A handwritten signature in cursive script that reads "John Reidhead". The signature is written in black ink and is positioned to the right of the word "Sincerely,".

John C. Reidhead, CPA
Director of Finance

Certificate of Achievement for Excellence in Financial Reporting

Presented to

State of Utah

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended
June 30, 2011

A Certificate of Achievement for Excellence in Financial Reporting is presented by the Government Finance Officers Association of the United States and Canada to government units and public employee retirement systems whose comprehensive annual financial reports (CAFRs) achieve the highest standards in government accounting and financial reporting.

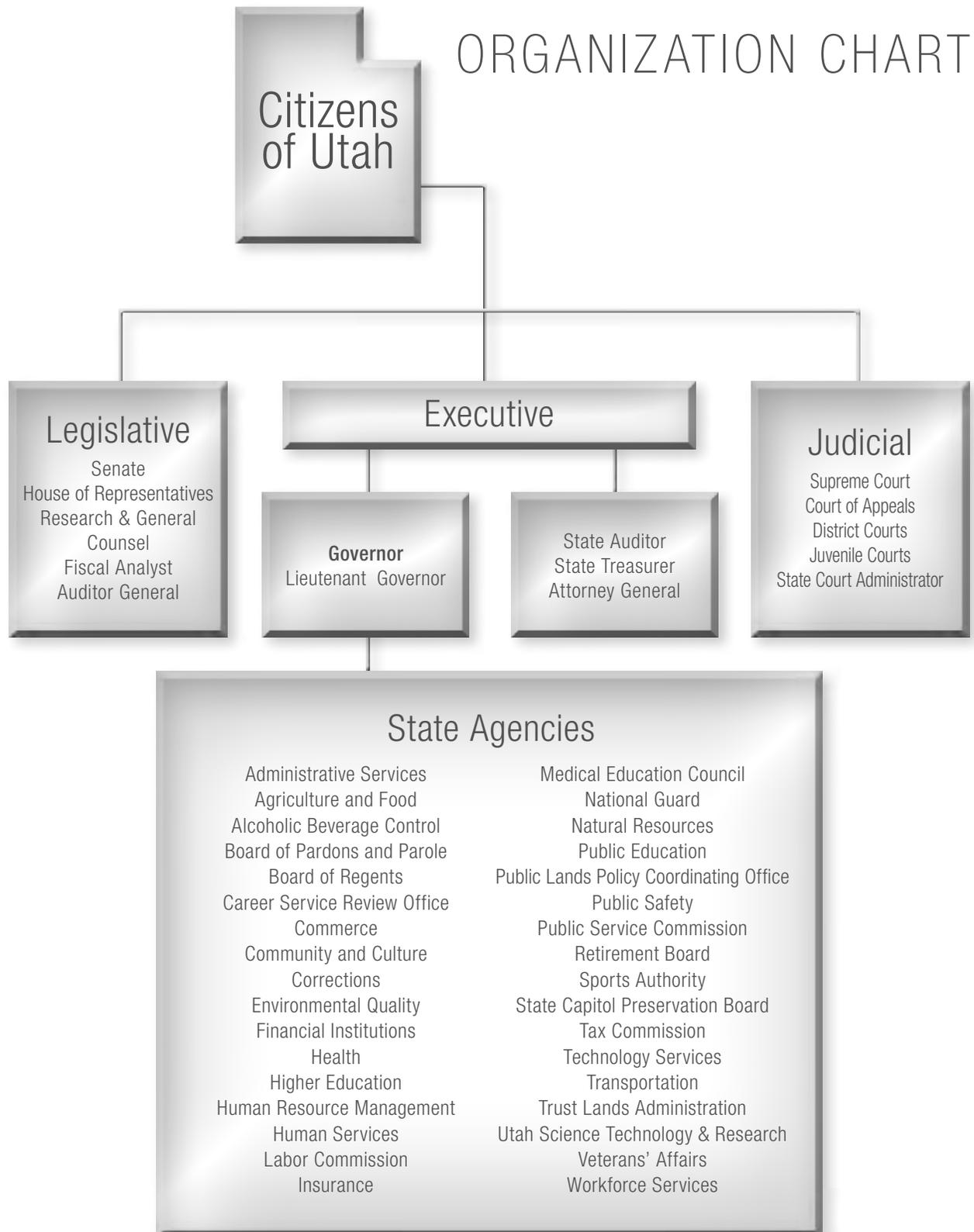


Linda C. Davison

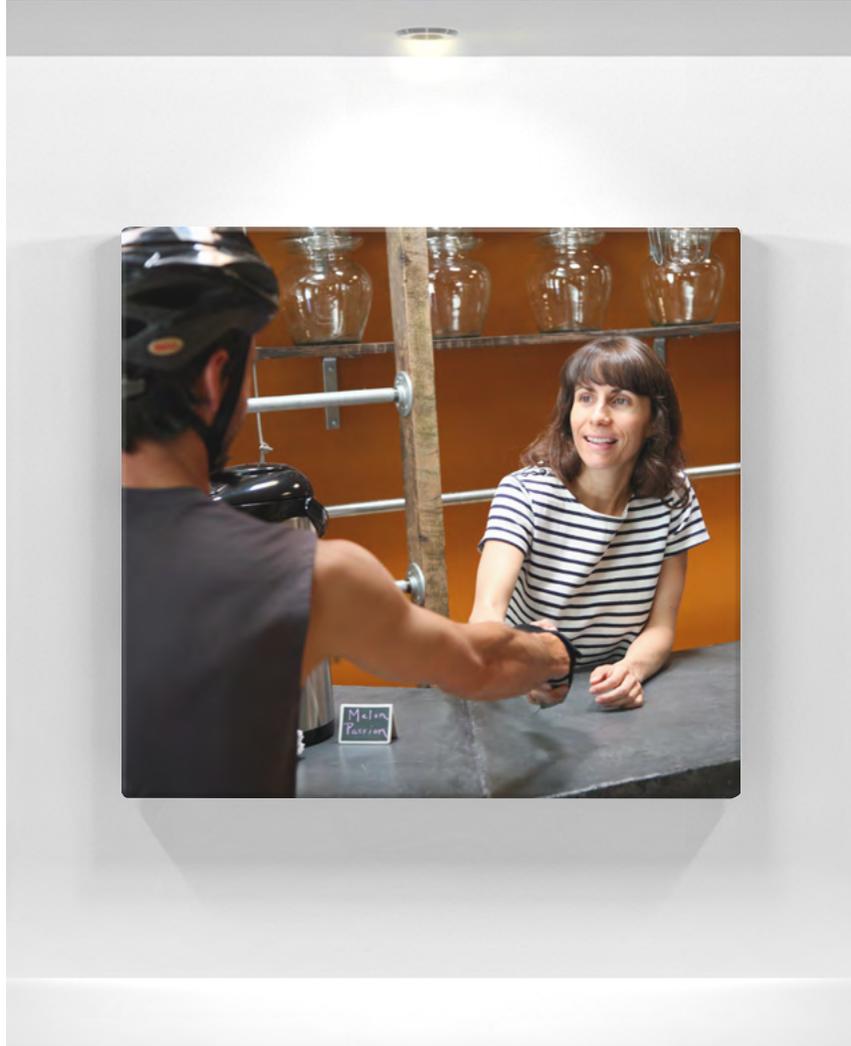
President

Jeffrey R. Emer

Executive Director



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FINANCIAL SECTION

The State's economy thrives from an entrepreneurial spirit. Small businesses play an integral role in Utah's business ecosystem: 98 percent of Utah companies are under 100 employees and account for 56 percent of the jobs.

Tea Grotto



Auston G. Johnson, CPA
UTAH STATE AUDITOR

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INDEPENDENT STATE AUDITOR'S REPORT

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

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the State of Utah ("State") as of and for the year ended June 30, 2012, which collectively comprise the State's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the State's management. Our responsibility is to express an opinion on these financial statements based on our audit. We did not audit the financial statements of Utah Housing Corporation, Utah Public Employees Health Program, the University of Utah's hospital and component units, the Utah State University Research Foundation, certain other college and university foundations, the Dairy Commission, and the Utah State Retirement Systems, which represent 34 percent of the assets and 38 percent of the revenues of the aggregate discretely presented component units and 68 percent of the assets and 14 percent of the revenues/additions of the aggregate remaining fund information. Those financial statements were audited by other auditors whose reports thereon have been furnished to us, and our opinions, insofar as they relate to the amounts included for those agencies, funds, and component units, are based on the reports of the other auditors.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the State's internal control over financial reporting. Accordingly, we express no such opinion. An audit also includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements, assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit and the reports of other auditors provide a reasonable basis for our opinions.

In our opinion, based on our audit and the reports of other auditors, the financial statements referred to previously present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the State of Utah as of June 30, 2012, and the respective changes in its financial position and, where applicable, cash flows thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with Government Auditing Standards, we have also issued our report, dated October 19, 2012, on our consideration of the State's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards and should be considered in assessing the results of our audit.

Accounting principles generally accepted in the United States of America require that the following information — management's discussion and analysis on pages 16 through 28, the budgetary comparison schedules on pages 128 through 132, and information about the state's other postemployment benefit plans and about infrastructure assets reported using the modified approach on pages 133 through 136 — 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.

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 on pages 140 through 203, and the other information, such as the introductory and statistical sections on pages 1 through 11 and 208 through 245, respectively, are presented for purposes of additional analysis and are not a required part of the basic 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 basic financial statements. The combining and individual fund financial statements and schedules have 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. In our opinion, 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 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.



Auston G. Johnson, CPA
Utah State Auditor
October 19, 2012

INTRODUCTION

The following is a discussion and analysis of the State of Utah's financial performance and position, providing an overview of the State's activities for the fiscal year ended June 30, 2012. Please read it in conjunction with the transmittal letter in the Introductory Section of this report and with the State's financial statements that follow this section.

HIGHLIGHTS

Government-wide

- Total assets of the State exceeded liabilities by \$19 billion (reported as net assets). Of this amount, \$2.1 billion (unrestricted net assets) may be used to meet the government's ongoing obligations while \$16.9 billion is restricted for specific uses or invested in capital assets.
- The State's total net assets increased by \$927.3 million or 5.1 percent over the prior year. Net assets of governmental activities increased by \$707 million or 4.5 percent. Net assets of business-type activities increased by \$220.3 million or 9.5 percent.

Fund Level

- The governmental funds reported combined ending fund balances of \$4.019 billion, an increase of \$195.5 million in comparison with the prior year. Approximately 34.9 percent or \$1.404 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 an \$11.3 million unassigned fund balance. This unassigned fund balance is after a \$10.5 million transfer to the General Fund Budget Reserve Account (Rainy Day Fund) and a \$5.2 million statutory transfer to the Disaster Recovery Account.
- The Education Fund ended the year with a \$35 million surplus after a statutory transfer of \$35 million to the Education Budget Reserve Account.
- The State's stabilization accounts, the General Fund Budget Reserve Account (Rainy Day Fund) and the Education Budget Reserve Account, ended the fiscal year with balances of \$133 million and \$144.4 million, respectively.
- Overall, sales tax revenues in the governmental funds increased by 6.7 percent, compared to a 4.5 percent increase in the prior year. Combined tax revenues were 1 percent lower than the prior year in the General Fund due to an increase in sales and use tax collections statutorily diverted for highway projects. Combined tax revenues were 9.3 percent higher than the prior year in the Education Fund due to an improving economy.

Long-term Debt

- The State's long-term bonded debt increased a net \$110.8 million or 2.3 percent. General obligation bonds for the primary government increased \$404 million or 12.4 percent, while revenue bonds for the primary government decreased \$293.2 million or 18 percent. The new debt issued was used to fund highway and capital facility construction and advance refund certain student loan bonds to take advantage of lower interest rates.

OVERVIEW OF THE FINANCIAL STATEMENTS

This report includes the State's Basic Financial Statements, Required Supplementary Information, and Supplementary Information. The Basic Financial Statements include three components: government-wide financial statements, fund financial statements, and notes to the financial statements.

Government-wide Statements — Reporting the State as a Whole

The Statement of Net Assets and the Statement of Activities beginning on page 31 together comprise the *government-wide financial statements*. These statements provide a broad overview of the State's finances as a whole with a long-term focus and are prepared using the *full-accrual* basis of accounting, similar to private-sector companies. This means all revenues and expenses are recognized regardless

of when cash is received or spent, and all assets and liabilities, including capital assets and long-term debt, are reported at the entity level. The government-wide statements report the State's *net assets* – the difference between total assets and total liabilities – and how they have changed from the prior year. Over time, increases and decreases in net assets measure whether the State's overall financial condition is getting better or worse. In evaluating the State's overall condition, however, additional non-financial factors should be considered such as the State's economic outlook, changes in its demographics, and the condition of its capital assets and infrastructure. The government-wide statements report three activities:

Governmental Activities – Most of the State's basic services fall under this activity including education, transportation, public safety, courts, corrections, health, and human services. Taxes and federal grants are the major funding sources for these programs.

Business-type Activities – The State operates certain activities much like private-sector companies by charging fees to customers to cover all or most of the costs of providing the goods and services. Student loans, unemployment compensation, water project loan programs, and liquor sales are examples of business-type activities.

Component Units – A number of entities are legally separate from the State, yet the State remains financially accountable for them. Colleges and Universities, Utah Housing Corporation, and Utah State Fair Corporation are examples of component units.

Fund Financial Statements — Reporting the State's Most Significant Funds

The fund financial statements beginning on page 36 provide detailed information about individual major funds, not the State as a whole. A fund is a group of related accounts that the State uses to keep track of specific resources that are segregated for a specific purpose. Some funds are required by law to exist, while others are established internally to maintain control over a particular activity. All of the State's funds are divided into three types, each of which uses a different accounting approach.

Governmental Funds – Most of the State's basic services are accounted for in governmental funds and are essentially the same functions reported as *governmental activities* in the government-wide statements. Governmental funds use the *modified accrual* basis of accounting, which measures the flow of current financial resources that can be converted to cash and the balances left at yearend that are available for future spending. This *short-term* view of the State's financial position helps determine whether the State has sufficient resources to cover expenditures for its basic services in the near future.

Proprietary Funds – Proprietary funds include enterprise funds and internal service funds and account for state activities that are operated much like private-sector companies. Like the government-wide statements, proprietary fund statements are presented using the *full-accrual* basis of accounting. Activities whose customers are mostly outside of state government (e.g., water project loans to local governments) are accounted for in *enterprise funds* and are the same functions reported as *business-type activities*. Thus, the *enterprise fund* financial statements reinforce the information reported for *business-type* activities in the government-wide statements, but provide more detail and additional information, such as cash flows. Activities whose customers are mostly other state agencies (e.g., motor pool) are accounted for in *internal service funds*. The internal service fund activities are consolidated with the governmental activities in the government-wide statements because those services predominantly benefit governmental rather than business-type activities.

Fiduciary Funds – Fiduciary funds account for assets that, because of trust relationships, can be used only for trust beneficiaries. The State is responsible for ensuring these assets are used for their intended purposes. Fiduciary funds use *full-accrual* accounting, but are *not* included in the government-wide statements because their assets are not available to finance the State's own programs.

Reconciliation between Government-wide and Fund Statements

The financial statements include schedules on pages 38 and 42 that reconcile and explain the differences between the amounts reported for *governmental activities* on the government-wide statements (full-accrual accounting, long-term focus) with amounts reported on the *governmental* fund statements (modified accrual accounting, short-term focus). The following are some of the major differences between the two statements:

- Capital assets and long-term debt are included on the government-wide statements, but are not reported on the governmental fund statements.
- Capital outlay spending results in capital assets on the government-wide statements, but 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 deferred revenue on the governmental fund statements.

Notes to the Financial Statements

The notes beginning on page 62 provide additional schedules and information that are essential to a complete understanding of the financial statements. The notes apply to both the government-wide financial statements and the fund financial statements.

Required Supplementary Information (RSI)

Following the Basic Financial Statements are budgetary comparison schedules for major funds with legally adopted budgets and condition assessment data related to infrastructure. In addition, the RSI includes schedules on the funded status and employer contributions for the State's defined benefit Other Postemployment Benefit Plans. RSI further supports the information in the basic financial statements.

Supplementary Information

Supplementary Information includes combining statements for the State's nonmajor governmental, nonmajor proprietary and fiduciary funds and for nonmajor discretely presented component units. This section also includes schedules which compare budgeted expenditures to actual results at the legal level of control, which is generally the line item level of the *Appropriations Acts*.

Adjustments to Beginning Net Assets

As described in Note 2 of the financial statements on page 70, capital asset adjustments resulted in a \$56 million decrease to beginning net assets of governmental activities reported on the government-wide Statement of Activities. To enhance comparability, all amounts presented for governmental activities for fiscal year 2011 in this discussion and analysis were revised, where applicable, to reflect these changes as if they had been made in the prior year.

FINANCIAL ANALYSIS OF THE STATE AS A WHOLE**Net Assets**

The State's total net assets increased \$927.3 million or 5.1 percent in fiscal year 2012. In comparison, net assets in the prior year increased \$984.1 million or 5.7 percent. This increase in total net assets reflects a slow, but recovering economy and the active management of the State's resources. The change in net assets is comprised of the following:

- *Invested in Capital Assets* – Total invested in capital assets net of related debt increased \$415.8 million or 3.4 percent as the State's investment in highways and buildings exceeded depreciation and the net additional debt that was incurred to finance capital-related projects.
- *Restricted Net Assets* – Total restricted net assets increased \$414.6 million or 11.4 percent over the prior year:
 - Restricted net assets of governmental activities increased \$263.5 million or 11.3 percent. The increase was primarily due to a \$134.9 million increase in expendable public education net assets as a result of increased individual and corporate income tax revenues. Nonexpendable public education net assets also increased \$81.1 million or 6 percent due to revenues generated from land use and sale of trust lands in the Permanent Trust Lands Fund.
 - Restricted net assets of business-type activities increased by \$151.1 million or 11.5 percent, primarily due to a \$121.2 million increase in the Unemployment Compensation Fund as unemployment compensation revenues exceeded related claims. Various loan programs provided an additional \$32.6 million in loan capital from federal grants and investment income.
- *Unrestricted Net Assets* – Total unrestricted net assets in governmental activities increased \$28.2 million or 2.7 percent due to an increase in carry-forward balances in the General Fund. Total unrestricted net assets in business-type activities increased by \$68.7 million or 7 percent as the State provided additional capital for various loan programs from mineral lease and dedicated sales tax revenues.

(Table on next page)

State of Utah						
Net Assets as of June 30						
<i>(Expressed in Thousands)</i>						
	Governmental Activities		Business-type Activities		Total Primary Government	
	2012	2011	2012	2011	2012	2011
Current and Other Assets	\$ 5,605,005	\$ 5,300,912	\$ 4,210,974	\$ 4,331,268	\$ 9,815,979	\$ 9,632,180
Capital Assets	16,224,684	15,307,229	99,211	100,706	16,323,895	15,407,935
Total Assets	21,829,689	20,608,141	4,310,185	4,431,974	26,139,874	25,040,115
Current and Other Liabilities	1,197,233	1,072,670	78,177	41,973	1,275,410	1,114,643
Long-term Liabilities	4,173,998	3,784,059	1,702,439	2,080,722	5,876,437	5,864,781
Total Liabilities	5,371,231	4,856,729	1,780,616	2,122,695	7,151,847	6,979,424
Net Assets:						
Invested in Capital Assets, Net of Related Debt	12,773,959	12,358,579	13,293	12,862	12,787,252	12,371,441
Restricted	2,601,082	2,337,607	1,463,006	1,311,865	4,064,088	3,649,472
Unrestricted	1,083,417	1,055,226	1,053,270	984,552	2,136,687	2,039,778
Total Net Assets	\$ 16,458,458	\$ 15,751,412	\$ 2,529,569	\$ 2,309,279	\$ 18,988,027	\$ 18,060,691
Percent change in total net assets from prior year	4.5 %		9.5 %		5.1 %	

The largest component of the State's net assets, 67.3 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 assets comprise 21.4 percent of total net assets and are subject to constitutional, legal, or external constraints on how they can be used. Net assets that are restricted by the *Constitution of Utah* include individual income and corporate 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 assets may be used to meet the State's ongoing obligations, though certain laws and internally imposed commitments or assignments of resources further limit the purposes for which many of those net assets may be used.

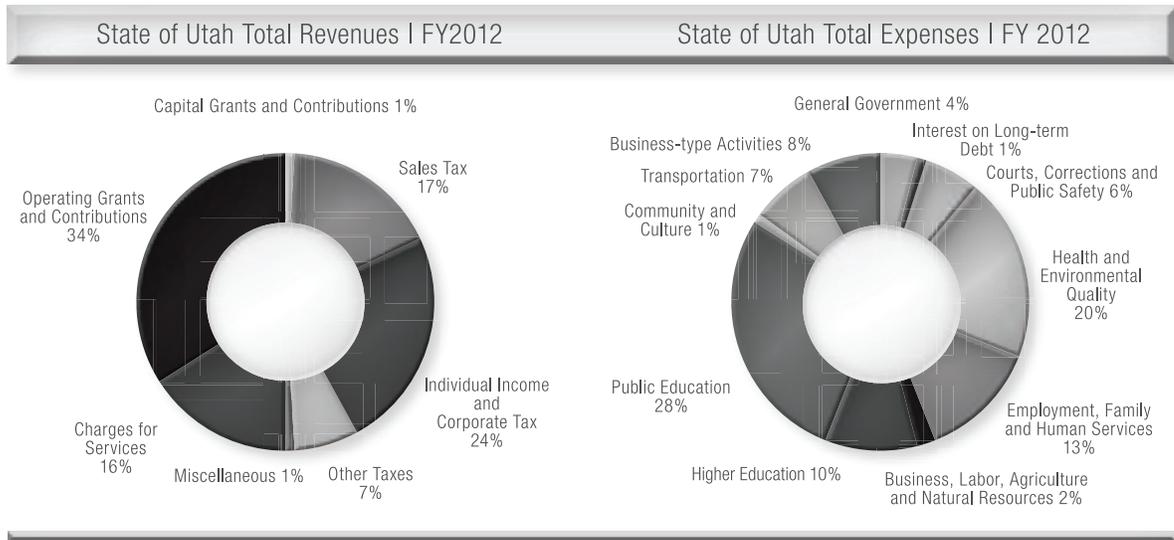
The following schedule and charts summarize the State's total revenues, expenses, and changes in net assets for fiscal year 2012:

(Table on next page)

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

	Governmental Activities		Business-type Activities		Total Primary Government		Total Percentage Change
	2012	2011	2012	2011	2012	2011	2011 to 2012
Revenues							
General Revenues:							
Taxes	\$ 5,507,329	\$ 5,175,972	\$ 24,264	\$ 21,819	\$ 5,531,593	\$ 5,197,791	6.4 %
Other General Revenues	84,609	62,610	3,547	4,290	88,156	66,900	31.8 %
Program Revenues:							
Charges for Services	1,159,972	958,077	778,316	686,435	1,938,288	1,644,512	17.9 %
Operating Grants and Contributions	3,704,709	4,079,907	276,762	421,016	3,981,471	4,500,923	(11.5)%
Capital Grants and Contributions	157,564	109,669	—	—	157,564	109,669	43.7 %
Total Revenues	10,614,183	10,386,235	1,082,889	1,133,560	11,697,072	11,519,795	1.5 %
Expenses							
General Government	418,346	402,543	—	—	418,346	402,543	3.9 %
Human Services/Juvenile Justice Services ...	646,565	648,456	—	—	646,565	648,456	(0.3)%
Corrections	249,569	243,616	—	—	249,569	243,616	2.4 %
Public Safety	241,101	204,627	—	—	241,101	204,627	17.8 %
Courts	123,405	123,604	—	—	123,405	123,604	(0.2)%
Health and Environmental Quality	2,148,195	2,001,233	—	—	2,148,195	2,001,233	7.3 %
Higher Education	1,115,301	828,660	—	—	1,115,301	828,660	34.6 %
Employment and Family Services	712,388	707,019	—	—	712,388	707,019	0.8 %
Natural Resources	157,145	187,164	—	—	157,145	187,164	(16.0)%
Community and Culture	154,759	159,755	—	—	154,759	159,755	(3.1)%
Business, Labor, and Agriculture	100,385	94,397	—	—	100,385	94,397	6.3 %
Public Education	3,000,117	3,058,046	—	—	3,000,117	3,058,046	(1.9)%
Transportation	761,760	772,243	—	—	761,760	772,243	(1.4)%
Interest and Charges on Long-term Debt	121,192	104,887	—	—	121,192	104,887	15.5 %
Student Assistance Programs	—	—	111,662	93,422	111,662	93,422	19.5 %
Unemployment Compensation	—	—	436,880	642,023	436,880	642,023	(32.0)%
Water Loan Programs	—	—	19,045	38,069	19,045	38,069	(50.0)%
Community and Economic Loan Programs .	—	—	2,604	1,770	2,604	1,770	47.1 %
Liquor Retail Sales	—	—	201,976	190,373	201,976	190,373	6.1 %
Other Business-type Activities	—	—	47,341	33,796	47,341	33,796	40.1 %
Total Expenses	9,950,228	9,536,250	819,508	999,453	10,769,736	10,535,703	2.2 %
Excess (deficit) Before Transfers	663,955	849,985	263,381	134,107	927,336	984,092	
Transfers	43,091	47,431	(43,091)	(47,431)	—	—	
Prior Period Adjustments and Restatements	—	(56,010)	—	—	—	(56,010)	
Change in Net Assets	707,046	841,406	220,290	86,676	927,336	928,082	
Net Assets – Beginning as Adjusted	15,751,412	14,910,006	2,309,279	2,222,603	18,060,691	17,132,609	
Net Assets – Ending	\$ 16,458,458	\$ 15,751,412	\$ 2,529,569	\$ 2,309,279	\$ 18,988,027	\$ 18,060,691	5.1 %

(Charts on next page.)



Changes in Net Assets

This year the State received 47.3 percent of its revenues from state taxes and 35.4 percent of its revenues from grants and contributions, primarily from federal sources. In the prior year, state taxes accounted for 45.1 percent and grants and contributions were 40 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 17.3 percent of total revenues in fiscal year 2012, compared to 14.9 percent in fiscal year 2011.

Governmental Activities

The State’s total governmental revenues from all sources increased \$227.9 million or 2.2 percent. Tax revenues increased \$331.4 million or 6.4 percent. This increase in taxes reflects a recovering economy and is 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. With the exception of Higher Education as discussed below, other significant changes in governmental activities’ revenues and expenses mirror the changes in the governmental funds. For further discussion, see the section entitled “Financial Analysis of the State’s Governmental Funds” on page 22.

Expenses for Higher Education increased by \$286.6 million or 34.6 percent compared to the prior year due to an increase in the amount spent for building projects completed and transferred to colleges and universities. When these buildings are completed, ownership is transferred to the colleges and universities and reported as expenses on the government-wide statements. However, there is no impact on the governmental fund statements.

The following table shows to what extent program revenues (charges for services and grants) covered program expenses. For fiscal year 2012, program revenues covered \$5.022 billion, or 50.5 percent of \$9.95 billion total program expenses. For the remaining \$4.9 billion or 49.5 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
for the Fiscal Year Ended June 30
(Expressed in Thousands)

	Program Expenses 2012	Less Program Revenues 2012	Net Program (Expenses) / Revenues		Program Revenues as a Percentage of Program Expenses	
			2012	2011	2012	2011
General Government	\$ 418,346	\$ 446,298	\$ 27,952	\$ (22,497)	106.7 %	94.4 %
Human Services/Juvenile Justice Services ...	646,565	280,790	(365,775)	(357,798)	43.4 %	44.8 %
Corrections	249,569	5,512	(244,057)	(236,685)	2.2 %	2.8 %
Public Safety	241,101	145,290	(95,811)	(81,049)	60.3 %	60.4 %
Courts	123,405	57,860	(65,545)	(63,974)	46.9 %	48.2 %
Health and Environmental Quality	2,148,195	1,717,164	(431,031)	(329,713)	79.9 %	83.5 %
Higher Education	1,115,301	1,780	(1,113,521)	(788,856)	0.2 %	4.8 %
Employment and Family Services	712,388	645,815	(66,573)	(57,230)	90.7 %	91.9 %
Natural Resources	157,145	115,701	(41,444)	(48,444)	73.6 %	74.1 %
Community and Culture	154,759	56,078	(98,681)	(80,057)	36.2 %	49.9 %
Business, Labor, and Agriculture	100,385	95,948	(4,437)	(16,606)	95.6 %	82.4 %
Public Education	3,000,117	632,617	(2,367,500)	(2,070,956)	21.1 %	32.3 %
Transportation	761,760	821,392	59,632	(129,845)	107.8 %	83.2 %
Interest and Charges on Long-term Debt	121,192	—	(121,192)	(104,887)	0.0 %	0.0 %
Total Governmental Activities	\$ 9,950,228	\$ 5,022,245	\$ (4,927,983)	\$ (4,388,597)	50.5 %	54.0 %

Business-type Activities

Changes in the State's business-type activities mirror the changes noted in the State's proprietary funds. The changes in the State's proprietary funds are detailed in the section entitled "Financial Analysis of the State's Proprietary Funds" on page 25. Revenues from the State's business-type activities decreased \$50.7 million or 4.5 percent from the prior year. This was primarily due to decreases in operating grants, \$138.4 million in the Unemployment Compensation Fund, and \$19.6 million in the Water Loan Programs. These decreases were offset by \$83.7 million increase in charges for services in the Unemployment Compensation Fund and an \$11.1 million increase in operating grants in the Federal Health Insurance Pool. Total expenses for the State's business-type activities decreased \$179.9 million or 18 percent. This decrease is reflected primarily in the Unemployment Compensation Fund and the Water Loan Programs, offset by small increases in various other business-type activities.

All of the State's business-type activities operate from program revenues, except for the Water Loan Programs and the Agriculture Loan Fund that by law receive dedicated sales tax revenues and the Community Impact Loan Fund that receives federal mineral lease revenues to provide additional capital for loans. Accounting standards require unemployment taxes that are collected from employers and deposited in the Unemployment Compensation Fund to be reported as charges for services rather than taxes. Therefore, taxes in the business-type activities are comprised entirely of sales tax revenues in the water and agriculture loan programs.

FINANCIAL ANALYSIS OF THE STATE'S GOVERNMENTAL FUNDS

Fund Balances

At June 30, 2012, the State's governmental funds reported combined ending fund balances of \$4.019 billion. Of this amount, \$1.486 billion or 37 percent is nonspendable, either due to its form or legal constraints, and \$1.129 billion or 28.1 percent is restricted for specific programs by external constraints, constitutional provisions, or contractual obligations. Unspent bond proceeds, revenue restricted for public education, revenue that derives from the operation of motor vehicles on public highways, and mineral lease revenues are included in restricted fund balance. An additional \$1.121 billion or 27.9 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 \$271.1 million or 6.8 percent of total fund balance has been assigned to specific purposes, as expressed by legislative intent. The remaining \$11.3 million or 0.3 percent of fund balance is unassigned and available for appropriations.

State of Utah
Governmental Fund Balances as of June 30, 2012
(Expressed in Thousands)

	<u>General Fund</u>	<u>Education Fund</u>	<u>Transportation Fund</u>	<u>Transportation Investment Fund</u>	<u>Trust Lands Fund</u>	<u>Nonmajor Funds</u>	<u>Total</u>
Nonspendable	\$ 37,649	\$ —	\$ 11,583	\$ —	\$ 1,436,623	\$ —	\$ 1,485,855
Restricted	39,745	629,696	162,767	210,080	—	86,487	1,128,775
Committed	489,487	—	42,022	414,709	—	175,252	1,121,470
Assigned	159,082	—	5,070	—	—	106,945	271,097
Unassigned	11,342	—	—	—	—	—	11,342
Total	\$ 737,305	\$ 629,696	\$ 221,442	\$ 624,789	\$ 1,436,623	\$ 368,684	\$ 4,018,539
Percent change from prior year	5.3 %	25.8 %	(5.9)%	6.2 %	6.0 %	(16.8)%	5.1 %

General Fund

During fiscal year 2012, the General Fund's total fund balance increased by \$37 million or 5.3 percent. The increase was primarily due to growth in revenue and managing expenditures by reallocating base budget resources, and utilizing one-time money from various state accounts. The General Fund ended the year with an \$11.3 million surplus, or unassigned fund balance, compared to a \$609 thousand surplus in the prior year.

Specific changes in the General Fund balance included the following:

- Nonspendable fund balance increased by \$27 million or 252.8 percent due to \$23.5 million in prepaid items reported in the current year compared to none in the prior year, and a \$13.5 million increase in the long-term portion of revolving loans within Internal Service Funds.
- Restricted fund balance increased by \$8.2 million or 26.1 percent due to increases in revenues set aside for specific purposes.
- Committed fund balance increased by \$43.9 million or 9.9 percent, primarily due to a \$29.8 million increase in agency carry-forward monies and a \$14.1 million increase in monies set aside for committed purposes. Of the \$14.1 million increase in committed fund balance, \$5.2 million was a yearend statutory transfer to the Disaster Recovery Account, and \$10.5 million was a yearend transfer to the General Fund Budget Reserve Account (Rainy Day Fund), a stabilization account within the General fund. In the event of a "revenue surplus," State law requires 25 percent of the surplus to be transferred to the General Fund Budget Reserve Account, plus an additional 25 percent to repay prior year transfers out of the fund. A "revenue surplus" is defined in statute and results when general revenues exceed the final adopted revenue budgets. The General Fund Budget Reserve Account ended the year with a balance of \$133 million.
- Assigned fund balance decreased \$52.9 million due, in part, to an \$18.7 million decrease in the amount set aside for the next year's budget, and a \$2 million decrease in tax accruals assigned by law. Assigned fund balance also decreased due to \$23.5 million in prepaid items identified and classified as nonspendable fund balance. Miscellaneous changes resulting from other assigned sources account for the remaining change in assigned fund balance.

Total tax collections in the General Fund decreased \$19.9 million or 1 percent. Overall, sales tax revenue in governmental funds increased 6.7 percent; however, General Fund sales tax revenue decreased \$32.6 million or 2 percent, due to an increased statutory sales tax diversion for highway projects. See section entitled "Transportation Investment Fund" on page 25. This decrease in sales tax revenue was partially offset by miscellaneous increases in other tax revenues.

Total non-tax revenues increased \$34.4 million or 1 percent as follows: Charges for services increased \$63 million or 19 percent, driven by demand for government services. Federal mineral lease revenue increased by \$47.8 million or 35.1 percent as a result of higher energy prices and an increase in production. Miscellaneous and other revenue increased \$20.8 million or 11 percent primarily due to a \$21.9 million payment the State received from a national mortgage foreclosure fraud settlement. The increases in revenues were partially offset by a \$90.3 million decrease in federal contracts and grants, which was primarily a reduction in federal funding from the American Recovery and Reinvestment Act (ARRA).

Overall, total General Fund expenditures increased by \$147.2 million or 2.7 percent 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 \$136.3 million. This was primarily due to a \$100.4 million increase in the Medicaid program. Supplemental payments increased by \$66.5 million to service providers. In addition, Medicaid program costs increased by approximately \$34 million as a result of a 6.1 percent increase in enrollment. The balance of the increase in expenditures was due to the timing of federal revenue received and accrued at yearend.
- *General Government* – Total expenditures increased \$36.1 million. This increase was due, in part, to the creation of the Office of Energy Development within the Governor's Office, which increased expenditures by \$16.4 million. Other increases in programs occurred in the following: Economic Development Administration, \$4.5 million; Development Zone Rebate program, \$5 million; Jail Reimbursement program, \$5 million; and Attorney General's Contract Attorneys program, \$4.9 million.
- *Public Safety* – Total expenditures increased \$21.3 million primarily due to a \$12.5 million increase for armory maintenance, a \$5.8 million increase in funding provided for Emergency Services and Homeland Security Program, and \$3.8 million provided for state veterans' cemeteries.
- *Natural Resources* – Total expenditures decreased \$35.3 million, in part, because the State Energy Program was moved to the newly created Office of Energy Development within the Governor's Office, as described above. This program had \$23.8 million in expenditures in the prior year. Net budget reductions accounted for the balance of \$11.5 million.
- *Community and Culture* – Total expenditures decreased \$13.7 million due to net budget reductions.

Budgetary Highlights — General Fund

The Legislature adopted the initial fiscal year 2012 budget during the 2011 General Session (January to March 2011). The original revenue estimates in the General Fund budget at the start of fiscal year 2012, excluding department-specific revenue sources such as federal grants and departmental collections, and including miscellaneous transfers, were 2.2 percent lower than the final fiscal year 2011 budget. The decrease was primarily due to the increased diversion of sales tax revenues previously explained. Budgeted expenditures were 1.1 percent lower than the final fiscal year 2011 budget. The Governor and Legislature were able to balance the original fiscal year 2012 budget by using targeted budget cuts, reallocating base budget and carry-over resources, and utilizing one-time money from various state accounts.

The fiscal year 2012 budget was again addressed during the 2012 General Session of the Legislature (January to March 2012). General revenue estimates had increased \$85.7 million from the original estimates adopted in the 2011 General Session, due to projected increases in sales tax, cigarette and tobacco taxes, and miscellaneous other revenues. The increased revenue estimates and reallocated base budget resources allowed the Legislature to set aside \$39.9 million for fiscal year 2013 appropriations. In the end, taxes and other unrestricted revenues ended the year \$3.3 million above final budgeted amounts.

Final budgets of department-specific revenue sources decreased from original budgets due to a decrease in federal contracts and grants. Actual department-specific revenues increased from final budgets due to an increase in departmental collections and 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, \$2.2 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 \$129.3 million or 25.8 percent from the prior year as revenues exceeded expenditures and transfers out. Tax accruals restricted by law for education increased by \$53.2 million. The amount unspent and carried forward for education increased by \$37.7 million. Amounts set aside for fiscal year 2013 appropriations increased by \$23.5 million.

In addition, the Education Fund ended the year with a \$35 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. At the 2012 fiscal yearend, \$35 million was transferred to the Education Fund Budget Reserve Account. The account ended the fiscal year with a balance of \$144.4 million.

Overall, total revenue in the Education Fund increased by \$97.9 million or 2.9 percent. Individual income tax increased by \$185.8 million or 8 percent and corporate income taxes increased \$54.7 million or 23.7 percent. These increases are primarily due to an improving economy, but also due to the timing of tax revenue received and accrued at yearend. These increases were offset by a \$144 million or 21.5 percent decrease in federal contracts and grants, primarily from a \$42.3 million decrease in federal funding

provided by ARRA. The balance of the decrease was in non-ARRA federal funding. Expenditures decreased by \$59.9 million or 2 percent in the Education Fund, primarily from ARRA.

Transportation Fund

Total fund balance in the Transportation Fund decreased \$14 million or 5.9 percent from the prior year. Restricted fund balance decreased by \$22 million or 11.9 percent due to a decrease in unspent balances of restricted fees. Committed fund balance increased \$3.6 million or 9.3 percent due to an increase in unspent sales and use tax collections for highway projects. Assigned fund balance increased by \$3.4 million due to an increase in unspent general revenues appropriated to the Transportation Fund. Nonspendable inventory increased by \$1.1 million or 10.1 percent.

Overall, transportation revenues increased by \$121.7 million or 11.9 percent. The increase resulted from the following changes in revenue as compared to the prior year:

- Federal contracts and grants increased by \$161.3 million or 55.1 percent due to an increase in federal highway participating projects.
- Sales and use tax revenues statutorily designated for transportation projects increased \$5.6 million or 8.8 percent.
- Federal aeronautics revenue decreased \$28.1 million or 55.1 percent due to a decrease in federal aviation funding, which fluctuates based on the timing of projects.
- Miscellaneous and other revenues decreased \$21 million or 23.9 percent primarily due to \$38 million in one-time donations for highway projects received in the prior year. This decrease was offset by a \$15.7 million increase in revenue received from cooperative agreements with local governments for construction projects.

Expenditures for the Transportation Fund increased by \$88.8 million or 8.9 percent due to increased spending on federal participating highway projects, as noted above. Other financing sources decreased by \$53.6 million, primarily because transfers in decreased by \$47.6 million.

Authorized federal funding for highway construction remains relatively stable from year to year. However, the spending of state and federal revenue reflects the timing of highway construction projects, which is impacted by a variety of circumstances such as environmental studies or existing weather conditions. In addition, the Department of Transportation has discretion on allocating federal funds among projects, which impacts the amount of federal revenue reported in the Transportation Fund and Transportation Investment Fund.

Transportation Investment Fund

Fund balance in the Transportation Investment Fund increased by \$36.5 million or 6.2 percent from the prior year. Restricted fund balance decreased \$203.7 million or 49.2 percent as general obligation bond proceeds were used for highway projects. Committed fund balance increased \$240.1 million or 137.5 percent due to unspent sales tax revenue at yearend.

Revenues increased \$214.3 million or 109.1 percent due to a \$149 million increase in sales and use tax revenues statutorily diverted from the general fund for highway projects, and a \$65 million increase in miscellaneous and other revenue as a result of a cooperative agreement with a county for construction projects. Other financing sources decreased by \$356.6 million or 45.4 percent, primarily due to a \$392.2 million decrease in general obligation bond proceeds compared to the prior year. This decrease was offset by a \$46.6 million increase in premiums on issued bonds. Bonds issued in fiscal year 2012 were not Build America Bonds, like in the prior year, and therefore were issued at a premium. Expenditures decreased by \$176.9 million or 18 percent from the prior year as a result of decreased spending on highway construction projects.

Trust Lands Fund

The fund balance of the permanent Trust Lands Fund increased by \$81.1 million or 6 percent due to revenue generated from land use and sales of trust lands. The permanent fund also generated \$29.4 million of cash investment earnings that is earmarked for distribution to local school districts. The principal in the fund is held in perpetuity (nonspendable), with earnings restricted primarily to support public education.

FINANCIAL ANALYSIS OF THE STATE'S PROPRIETARY FUNDS

Student Assistance Programs

The net assets of the Student Assistance Programs increased by \$5 million or 1.3 percent. This increase in net assets can be explained by changes in total assets and liabilities. Total assets decreased by \$328.6 million; however, total liabilities also decreased \$333.6 million resulting in an increase in net assets. These changes were due to refunding of certain bonds causing a decrease in investments

and revenue bonds payable. In addition, there was a significant decrease in student loans receivable as a result of the discontinuation of the Federal Family Education Loan Program (FFELP). Contracts and notes payable also decreased. Of total net assets of \$386.4 million, \$319.7 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 2012 decreased from the prior year. Federal grant revenue decreased \$136.1 million as ARRA funding ended. The decline in federal grant revenue was offset by an increase in employer tax revenue of \$83.7 million due to increased rates. Expenditures decreased \$205.1 million or 32 percent due to an improving economy, fewer claims paid, and an end to ARRA-funded extended benefit programs. For the first time since fiscal year 2008, employer taxes and other revenues exceeded benefit payments resulting in the increase of net assets of \$121.2 million or 30.3 percent. The entire balance of net assets of \$521.2 million is restricted for paying unemployment benefits by state and federal law.

Water Loan Programs

The net assets of the Water Loan Programs increased \$33.9 million or 4.4 percent from the prior year. Additional capital for loans was provided from \$23.7 million in dedicated sales tax revenues, \$18.7 million in federal grants, and \$13.1 million interest on loans. These increases were offset by program grant expenses of \$14.6 million, interest expense of \$2.1 million, and other operating expenses of \$2.4 million. Of total net assets of \$809.7 million, \$382.1 million is restricted for use within the Water Loan Programs by federal grant requirements and \$163.1 million is restricted as pledged receivables for outstanding revenue bonds.

Community Impact Loan Fund

The net assets of the Community Impact Loan Fund increased \$55.1 million or 10 percent from the prior year, primarily due to transfers into the fund of \$40.9 million from federal mineral lease revenues to provide capital for loans, \$6.2 million from interest on notes and mortgages, \$4.3 million from federal contracts and grants revenue, and \$1.5 million from investment income. There is no restriction on fund net assets.

CAPITAL ASSET AND LONG-TERM DEBT ADMINISTRATION

Capital Assets

The State's capital assets increased a net \$916 million during the year. The change consisted of net increases in infrastructure (i.e., state roads and bridges) of \$312.6 million; land and related assets of \$84.8 million; machinery and equipment of \$6 million; and in construction in progress of \$537.9 million. Buildings and Improvements decreased a net \$24.2 million during the year and software decreased \$1.1 million during the year. Several buildings financed by the State are actually owned by the colleges and universities, which are discrete component units of the State. Therefore, while the capital assets are on the component unit's financial statements, any outstanding debt issued by the State to finance construction of those assets is reported as a liability of the State's governmental activities. This in turn reduces unrestricted net assets. As of June 30, 2012, the State had \$253.1 million of outstanding debt related to capital assets of component units.

At June 30, 2012, the State had commitments in capital projects funds of \$242.3 million for building projects and \$275.5 million for highway construction and improvement projects. The State also had commitments of \$331.3 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 funding 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 Daily Traffic) at 90 percent, and Level 2 roads (under 2,000 Average Daily Annual Traffic) at 80 percent. The most recent condition assessment completed in 2011 (calendar year basis), indicated that 98.3 percent of Interstate, 93.2 percent of Level 1 and 82.7 percent of Level 2 roads were in "fair" or better condition. These results reflect an improvement in conditions compared to calendar year 2010, when 97.9 percent of Interstate, 92.1 percent of Level 1 and 82.1 percent of Level 2 roads were assessed as "fair" or better condition.

The State's established condition level for bridges is to maintain 50 percent with a rating of "good" and no more than 15 percent of bridges with a "poor" rating. The most recent condition assessment, completed in April 2012, indicated that 71.6 percent and 1

percent of bridges were in “good” and “poor” condition, respectively. These results reflect a slight change in conditions from 2011 when 72 percent of the bridges were assessed as “good” or better, and 1 percent assessed were in “poor” condition.

During fiscal year 2012, the State spent \$437 million to maintain and preserve roads and bridges. This amount is 81 percent above the estimated amount of \$241 million needed to maintain these assets at established condition levels.

More information about capital assets is included in Note 8 on page 94, and more detailed information on the State’s modified approach for reporting infrastructure is presented in the Required Supplementary Information on pages 135 and 136.

Long-term Debt

The *Constitution of Utah* authorizes issuing general obligation debt only as approved by the Legislature. The *Constitution* also limits the total general obligation indebtedness of the State to an amount equal to 1.5 percent of the value of the total taxable property of the State. The *State Appropriation and Tax Limitation Act* (i.e., statutory debt limit) further limits the outstanding general obligation debt of the State to not exceed 45 percent of the maximum allowable state budget appropriation limit. As of June 30, 2012, the State was \$462 million below the debt limit established in the *Constitution* and \$836.9 million below the statutory debt limit.

Revenue bonds of the State Building Ownership Authority are not backed by the general taxing authority of the State, but are payable from revenue provided through appropriations of the Legislature or other operating revenues. Revenue bonds of the Student Assistance Programs and Water Loan Programs are not backed by the general taxing authority of the State, but are payable solely from specific fees or loan repayments as pledged in the bond indentures.

State of Utah
Net Outstanding Bonded Debt as of June 30
(Expressed in Millions)

	Governmental Activities		Business-type Activities		Total Primary Government		Total Percentage Change
	2012	2011	2012	2011	2012	2011	2011 to 2012
General Obligation Bonds	\$ 3,660.1	\$ 3,256.1	\$ —	\$ —	\$ 3,660.1	\$ 3,256.1	12.4 %
Revenue Bonds:							
State Building Ownership Auth.	212.7	223.3	90.1	94.8	302.8	318.1	(4.8)%
Student Assistance Programs	—	—	969.6	1,242.6	969.6	1,242.6	(22.0)%
Water Loan Programs	—	—	62.4	67.3	62.4	67.3	(7.3)%
Total Bonds Payable	\$ 3,872.8	\$ 3,479.4	\$ 1,122.1	\$ 1,404.7	\$ 4,994.9	\$ 4,884.1	2.3 %

Total general obligation bonds payable net of premiums, discounts, and deferred amounts on refunding increased \$404 million (offset by a \$293.2 million reduction in revenue bonds payable for an overall net increase of \$110.8 million during the fiscal year.) The State issued \$609.9 million of general obligation bonds during the fiscal year as the State sought to take advantage of lower interest rates to fund highway projects and capital facility projects. Of the general obligation bonds issued, \$563 million was for highway construction and \$46.9 million was for capital facility construction. In addition, the State issued a total of \$553.1 million of revenue bonds. Of the revenue bonds issued, \$5.3 million was for capital facility construction, and \$547.8 million was used to advance refund certain outstanding student loan revenue bonds 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 each year because the State is able to obtain very favorable interest rates on new debt. Note 10 beginning on page 97 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 2013 are 0.4 percent higher than actual fiscal year 2012 revenues. Original estimates of the Education Fund for fiscal year 2013 are 3.8 percent higher than actual fiscal year 2012 revenues. The Legislature balanced the 2013 budget through increased projected revenue collections, targeted budget cuts, and improved efficiency of agency operations.

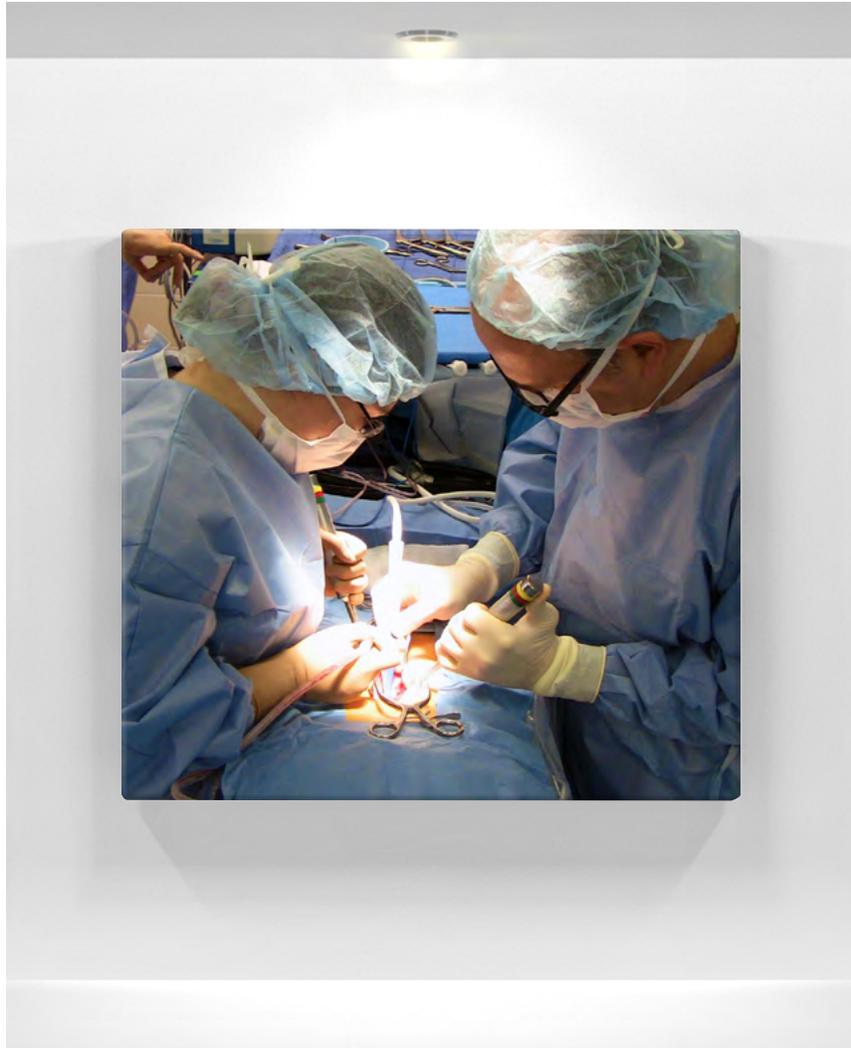
Preliminary data for fiscal year 2013 show tax revenues to be in line with the estimates. The overall unemployment rate is expected to be 5.9 percent in 2012, down from the average 2011 rate of 6.7 percent. Taxable retail sales are expected to increase 6.7 percent in 2012 and increase 6.4 percent in 2013. Personal income is expected to increase 5.3 percent in 2012, and 5.5 percent in 2013. 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 2013. The Governor and Legislature will review the fiscal year 2013 budget again during the upcoming 2013 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 (801) 538-3082 or visit our Web site at: www.finance.utah.gov.

The preceding discussion and analysis focuses on the State's primary government operations. With the exception of a few nonmajor component units, the State's component units each issue separate audited financial statements that include their respective management's discussion and analysis. Component unit statements may be obtained from their respective administrative offices or from the Office of the Utah State Auditor, Utah State Capitol Complex, East Office Building, Suite E310, Salt Lake City, UT 84114.

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BASIC FINANCIAL STATEMENTS

Top research institutions and unprecedented public/private partnerships have resulted in nation-leading university technology commercialization and one of the nation's most concentrated and continuously vital economic clusters — Utah's life sciences sector.

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State of Utah**Statement of Net Assets**

June 30, 2012

(Expressed in Thousands)

	Primary Government			Component Units
	Governmental Activities	Business-type Activities	Total	
ASSETS				
Cash and Cash Equivalents	\$ 1,371,937	\$ 885,463	\$ 2,257,400	\$ 837,874
Investments	933,075	40,611	973,686	2,452,852
Taxes Receivable, net	855,641	2,469	858,110	—
Accounts and Interest Receivable, net	768,705	192,964	961,669	502,100
Amounts Due From:				
Component Units	46,444	—	46,444	—
Primary Government	—	—	—	805
Prepaid Items	28,180	3,488	31,668	19,621
Inventories	18,145	30,750	48,895	64,221
Internal Balances	3,564	(3,564)	—	—
Restricted Investments	1,355,814	191,251	1,547,065	764,153
Deferred Charges	11,434	17,579	29,013	139,636
Notes/Loans/Mortgages/Pledges Receivable, net	30,609	2,709,058	2,739,667	1,073,747
Capital Lease Payments Receivable, net	102,540	—	102,540	—
Pledged Loans Receivables	—	140,905	140,905	—
Other Assets	78,917	—	78,917	67,722
Capital Assets:				
Land and Other Non-depreciable Assets	1,625,096	22,755	1,647,851	251,210
Infrastructure	11,196,018	—	11,196,018	—
Construction in Progress	1,961,725	—	1,961,725	296,445
Buildings, Equipment, and Other Depreciable Assets	2,523,177	108,982	2,632,159	6,376,959
Less Accumulated Depreciation	(1,081,332)	(32,526)	(1,113,858)	(2,725,392)
Total Capital Assets	16,224,684	99,211	16,323,895	4,199,222
Total Assets	21,829,689	4,310,185	26,139,874	10,121,953
LIABILITIES				
Accounts Payable and Accrued Liabilities	1,010,913	33,056	1,043,969	410,199
Amounts Due to:				
Component Units	798	7	805	—
Primary Government	—	—	—	46,444
Securities Lending	—	—	—	28,619
Unearned Revenue	185,522	44,962	230,484	113,983
Deposits	—	152	152	93,295
Long-term Liabilities (Note 10)				
Due Within One Year	471,968	47,477	519,445	252,958
Due in More Than One Year	3,702,030	1,654,962	5,356,992	2,336,396
Total Liabilities	5,371,231	1,780,616	7,151,847	3,281,894
NET ASSETS				
Invested in Capital Assets, Net of Related Debt	12,773,959	13,293	12,787,252	3,180,106
Restricted for:				
Transportation	151,477	—	151,477	—
Public Education – Expendable	863,393	—	863,393	—
Public Education – Nonexpendable	1,436,623	—	1,436,623	—
Higher Education – Expendable	—	—	—	943,505
Higher Education – Nonexpendable	—	—	—	637,364
Capital Projects	65,939	—	65,939	—
Debt Service	511	163,148	163,659	162,729
Unemployment Compensation and Insurance Programs ..	6,526	521,243	527,769	179,526
Loan Programs	—	778,615	778,615	—
Other Purposes – Expendable	76,613	—	76,613	769
Unrestricted	1,083,417	1,053,270	2,136,687	1,736,060
Total Net Assets	\$ 16,458,458	\$ 2,529,569	\$ 18,988,027	\$ 6,840,059

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, 2012

(Expressed in Thousands)

Activities	Expenses	Program Revenues		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Primary Government:				
Governmental:				
General Government	\$ 418,346	\$ 178,354	\$ 267,926	\$ 18
Human Services and Juvenile Justice Services	646,565	11,905	268,885	—
Corrections	249,569	4,715	797	—
Public Safety	241,101	57,257	88,033	—
Courts	123,405	56,148	1,712	—
Health and Environmental Quality	2,148,195	230,318	1,486,846	—
Higher Education	1,115,301	194	1,586	—
Employment and Family Services	712,388	11,802	634,013	—
Natural Resources	157,145	79,577	36,124	—
Community and Culture	154,759	3,148	52,930	—
Business, Labor, and Agriculture	100,385	83,758	12,190	—
Public Education	3,000,117	80,425	552,192	—
Transportation	761,760	362,371	301,475	157,546
Interest and Other Charges on Long-term Debt	121,192	—	—	—
Total Governmental Activities	<u>9,950,228</u>	<u>1,159,972</u>	<u>3,704,709</u>	<u>157,564</u>
Business-type:				
Student Assistance Programs	111,662	66,312	46,821	—
Unemployment Compensation	436,880	380,533	185,379	—
Water Loan Programs	19,045	13,710	19,806	—
Community and Economic Loan Programs	2,604	11,843	12,115	—
Liquor Retail Sales	201,976	272,363	358	—
Other Business-type Activities	47,341	33,555	12,283	—
Total Business-type Activities	<u>819,508</u>	<u>778,316</u>	<u>276,762</u>	<u>0</u>
Total Primary Government	<u>\$ 10,769,736</u>	<u>\$ 1,938,288</u>	<u>\$ 3,981,471</u>	<u>\$ 157,564</u>
Component Units:				
Utah Housing Corporation	\$ 77,669	\$ 77,081	\$ 144	\$ —
Public Employees Health Program	567,847	547,979	17,320	—
University of Utah	2,995,810	2,298,025	516,551	277,562
Utah State University	564,672	179,349	220,048	54,808
Nonmajor Colleges and Universities	1,005,779	429,105	263,128	105,558
Nonmajor Component Units	85,476	42,225	1,618	—
Total Component Units	<u>\$ 5,297,253</u>	<u>\$ 3,573,764</u>	<u>\$ 1,018,809</u>	<u>\$ 437,928</u>
General Revenues:				
Taxes:				
Sales and Use Tax				
Individual Income Tax Imposed for Education				
Corporate Tax Imposed for Education				
Motor and Special Fuel Taxes Imposed for Transportation				
Other Taxes				
Total Taxes				
Investment Income				
State Funding for Colleges and Universities				
State Funding for Other Component Units				
Gain on Sale of Capital Assets				
Miscellaneous				
Permanent Endowments Contributions				
Transfers—Internal Activities				
Total General Revenues and Transfers				
Change in Net Assets				
Net Assets—Beginning				
Adjustment to Beginning Net Assets				
Net Assets—Beginning as Adjusted				
Net Assets—Ending				

The Notes to the Financial Statements are an integral part of this statement.

Net (Expense) Revenue and Changes in Net Assets			
Primary Government			
Governmental Activities	Business-type Activities	Total	Component Units
\$ 27,952	\$ —	\$ 27,952	\$ —
(365,775)	—	(365,775)	—
(244,057)	—	(244,057)	—
(95,811)	—	(95,811)	—
(65,545)	—	(65,545)	—
(431,031)	—	(431,031)	—
(1,113,521)	—	(1,113,521)	—
(66,573)	—	(66,573)	—
(41,444)	—	(41,444)	—
(98,681)	—	(98,681)	—
(4,437)	—	(4,437)	—
(2,367,500)	—	(2,367,500)	—
59,632	—	59,632	—
(121,192)	—	(121,192)	—
<u>(4,927,983)</u>	<u>0</u>	<u>(4,927,983)</u>	<u>0</u>
—	1,471	1,471	—
—	129,032	129,032	—
—	14,471	14,471	—
—	21,354	21,354	—
—	70,745	70,745	—
—	(1,503)	(1,503)	—
<u>0</u>	<u>235,570</u>	<u>235,570</u>	<u>0</u>
<u>(4,927,983)</u>	<u>235,570</u>	<u>(4,692,413)</u>	<u>0</u>
—	—	—	(444)
—	—	—	(2,548)
—	—	—	96,328
—	—	—	(110,467)
—	—	—	(207,988)
—	—	—	(41,633)
<u>0</u>	<u>0</u>	<u>0</u>	<u>(266,752)</u>
1,931,045	24,264	1,955,309	—
2,525,082	—	2,525,082	—
284,666	—	284,666	—
351,346	—	351,346	—
415,190	—	415,190	—
<u>5,507,329</u>	<u>24,264</u>	<u>5,531,593</u>	<u>0</u>
8,464	—	8,464	46,031
—	—	—	721,178
—	—	—	31,497
17,294	—	17,294	—
58,851	3,547	62,398	—
—	—	—	22,962
43,091	(43,091)	—	—
<u>5,635,029</u>	<u>(15,280)</u>	<u>5,619,749</u>	<u>821,668</u>
<u>707,046</u>	<u>220,290</u>	<u>927,336</u>	<u>554,916</u>
15,807,422	2,309,279	18,116,701	6,222,693
(56,010)	—	(56,010)	62,450
<u>15,751,412</u>	<u>2,309,279</u>	<u>18,060,691</u>	<u>6,285,143</u>
<u>\$ 16,458,458</u>	<u>\$ 2,529,569</u>	<u>\$ 18,988,027</u>	<u>\$ 6,840,059</u>

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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 as Centennial Highway or prioritized as critical highway needs 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 140.

State of Utah

**Balance Sheet
Governmental Funds**

June 30, 2012

(Expressed in Thousands)

	<u>Special Revenue</u>			<u>Capital Projects</u>
	<u>General</u>	<u>Education</u>	<u>Transportation</u>	<u>Transportation Investment</u>
ASSETS				
Cash and Cash Equivalents	\$ 494,655	\$ 197,414	\$ 209,587	\$ 209,430
Investments	75,453	143,450	48,731	398,523
Receivables:				
Accounts, net	477,617	149,096	107,290	—
Accrued Interest	35	—	—	—
Accrued Taxes, net	221,768	564,813	50,752	18,308
Notes/Mortgages, net	799	12,504	163	—
Capital Lease Payments, net	—	—	—	—
Due From Other Funds	25,227	952	248	—
Due From Component Units	124	—	—	—
Prepaid Items	23,450	—	—	—
Inventories	662	—	11,583	—
Interfund Loans Receivable	47,998	—	—	—
Other Assets	—	—	—	—
Total Assets	<u>\$ 1,367,788</u>	<u>\$ 1,068,229</u>	<u>\$ 428,354</u>	<u>\$ 626,261</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts Payable and Accrued Liabilities	\$ 473,322	\$ 186,899	\$ 192,107	\$ —
Due To Other Funds	27,059	2,232	4,954	—
Due To Component Units	94	367	—	—
Deferred Revenue	130,008	249,035	9,851	1,472
Total Liabilities	<u>630,483</u>	<u>438,533</u>	<u>206,912</u>	<u>1,472</u>
Fund Balances:				
Nonspendable:				
Long-term Portion of Interfund Loans Receivable	13,537	—	—	—
Prepaid Items	23,450	—	—	—
Inventories	662	—	11,583	—
Permanent Fund Principal	—	—	—	—
Restricted	39,745	629,696	162,767	210,080
Committed	489,487	—	42,022	414,709
Assigned	159,082	—	5,070	—
Unassigned	11,342	—	—	—
Total Fund Balances	<u>737,305</u>	<u>629,696</u>	<u>221,442</u>	<u>624,789</u>
Total Liabilities and Fund Balances	<u>\$ 1,367,788</u>	<u>\$ 1,068,229</u>	<u>\$ 428,354</u>	<u>\$ 626,261</u>

The Notes to the Financial Statements are an integral part of this statement.

<u>Permanent</u>		
<u>Trust</u>	<u>Nonmajor</u>	<u>Total</u>
<u>Lands</u>	<u>Governmental</u>	<u>Governmental</u>
	<u>Funds</u>	<u>Funds</u>
\$ —	\$ 194,405	\$ 1,305,491
1,355,814	266,918	2,288,889
5,022	17,796	756,821
930	21	986
—	—	855,641
15,020	—	28,486
—	102,540	102,540
4,726	2,949	34,102
—	45,230	45,354
—	—	23,450
—	—	12,245
—	—	47,998
78,917	—	78,917
<u>\$ 1,460,429</u>	<u>\$ 629,859</u>	<u>\$ 5,580,920</u>
\$ —	\$ 125,488	\$ 977,816
75	27,246	61,566
8	329	798
23,723	108,112	522,201
<u>23,806</u>	<u>261,175</u>	<u>1,562,381</u>
—	—	13,537
—	—	23,450
—	—	12,245
1,436,623	—	1,436,623
—	86,487	1,128,775
—	175,252	1,121,470
—	106,945	271,097
—	—	11,342
<u>1,436,623</u>	<u>368,684</u>	<u>4,018,539</u>
<u>\$ 1,460,429</u>	<u>\$ 629,859</u>	<u>\$ 5,580,920</u>

**Reconciliation of the Balance Sheet — Governmental Funds
To the Statement of Net Assets**

June 30, 2012

(Expressed in Thousands)

Total Fund Balances for Governmental Funds \$ 4,018,539

Total net assets reported for governmental activities in the Statement of Net Assets is different because:

Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds: (See Note 8)

Land and Related Non-depreciable Assets	\$ 1,625,079	
Infrastructure, Non-depreciable	11,196,018	
Construction-In-Progress	1,961,528	
Buildings, Equipment, and Other Depreciable Assets	2,312,446	
Accumulated depreciation	<u>(954,818)</u>	16,140,253

Some of the State's earned revenues will be collected after yearend, but are not available soon enough to pay for the current period's expenditures, and therefore are deferred in the funds. 336,861

Internal service funds are used by management to charge the costs of certain activities, such as insurance, technology services, and fleet operations to individual funds. The assets and liabilities of the internal service funds are included in governmental activities in the Statement of Net Assets. 75,705

Bond issue costs are reported as current expenditures in the funds. However, issue costs are deferred and amortized over the life of the bonds and are included in the governmental activities in the Statement of Net Assets. 10,988

Long-term liabilities and related accrued interest are not due and payable in the current period and therefore are not reported in the funds: (See Note 10)

General Obligation and Revenue Bonds Payable	(3,697,470)	
Unamortized Premiums	(200,962)	
Amount Deferred on Refunding	26,225	
Accrued Interest Payable	(1,381)	
Pollution Remediation Obligation	(6,640)	
Settlement Agreements, Liability	(34,007)	
Settlement Agreements, Receivable	5,757	
Compensated Absences	(185,701)	
Capital Leases	(24,270)	
Net Other Postemployment Benefit Obligation	<u>(5,439)</u>	<u>(4,123,888)</u>

Total Net Assets of Governmental Activities \$ 16,458,458

The Notes to the Financial Statements are an integral part of this statement.

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State of Utah

**Statement Of Revenues, Expenditures, And Changes In Fund Balances
Governmental Funds**

For the Fiscal Year Ended June 30, 2012

(Expressed in Thousands)

	<u>Special Revenue</u>			<u>Capital Projects</u>
	<u>General</u>	<u>Education</u>	<u>Transportation</u>	<u>Transportation Investment</u>
REVENUES				
Taxes:				
Sales and Use Tax	\$ 1,591,614	\$ —	\$ 69,198	\$ 269,313
Individual Income Tax	—	2,518,373	—	—
Corporate Tax	—	285,541	—	—
Motor and Special Fuels Tax	—	—	353,299	—
Other Taxes	355,129	37,791	9,801	—
Total Taxes	<u>1,946,743</u>	<u>2,841,705</u>	<u>432,298</u>	<u>269,313</u>
Other Revenues:				
Federal Contracts and Grants	2,548,200	525,453	454,343	—
Charges for Services/Royalties	394,040	681	87,295	—
Licenses, Permits, and Fees	28,415	5,108	78,401	71,706
Federal Mineral Lease	183,739	—	—	—
Federal Aeronautics	—	—	22,883	—
Intergovernmental	—	—	—	—
Investment Income	8,784	29,649	809	4,606
Miscellaneous and Other	209,312	28,066	66,697	65,000
Total Revenues	<u>5,319,233</u>	<u>3,430,662</u>	<u>1,142,726</u>	<u>410,625</u>
EXPENDITURES				
Current:				
General Government	326,830	—	—	—
Human Services and Juvenile Justice Services	641,984	—	—	—
Corrections	241,943	—	—	—
Public Safety	222,087	—	—	—
Courts	127,066	—	—	—
Health and Environmental Quality	2,140,696	—	—	—
Higher Education – State Administration	49,359	—	—	—
Higher Education – Colleges and Universities	698,676	—	—	—
Employment and Family Services	705,715	—	—	—
Natural Resources	152,007	—	—	—
Community and Culture	137,711	—	—	—
Business, Labor, and Agriculture	87,842	—	—	—
Public Education	—	2,999,350	—	—
Transportation	—	—	1,086,479	—
Capital Outlay	—	—	—	803,775
Debt Service:				
Principal Retirement	—	—	—	—
Interest and Other Charges	—	—	—	—
Total Expenditures	<u>5,531,916</u>	<u>2,999,350</u>	<u>1,086,479</u>	<u>803,775</u>
Excess Revenues Over (Under) Expenditures	<u>(212,683)</u>	<u>431,312</u>	<u>56,247</u>	<u>(393,150)</u>
OTHER FINANCING SOURCES (USES)				
General Obligation Bonds Issued	—	—	—	563,060
Revenue Bonds Issued	—	—	—	—
Premium on Bonds Issued	—	—	—	83,340
Sale of Capital Assets	10	—	12,276	—
Transfers In	470,328	7,646	66,476	82,634
Transfers Out	(220,696)	(309,696)	(148,965)	(299,497)
Total Other Financing Sources (Uses)	<u>249,642</u>	<u>(302,050)</u>	<u>(70,213)</u>	<u>429,537</u>
Net Change in Fund Balances	<u>36,959</u>	<u>129,262</u>	<u>(13,966)</u>	<u>36,387</u>
Fund Balances – Beginning	700,346	500,434	235,408	588,402
Fund Balances – Ending	<u>\$ 737,305</u>	<u>\$ 629,696</u>	<u>\$ 221,442</u>	<u>\$ 624,789</u>

The Notes to the Financial Statements are an integral part of this statement.

<u>Permanent</u>		
<u>Trust</u>	<u>Nonmajor</u>	<u>Total</u>
<u>Lands</u>	<u>Governmental</u>	<u>Governmental</u>
	<u>Funds</u>	<u>Funds</u>
\$ —	\$ 3,910	\$ 1,934,035
—	—	2,518,373
—	—	285,541
—	—	353,299
—	12,023	414,744
<u>0</u>	<u>15,933</u>	<u>5,505,992</u>
—	33,516	3,561,512
70,044	73,771	625,831
—	—	183,630
—	—	183,739
—	—	22,883
—	34,407	34,407
(1,336)	3,621	46,133
—	23,935	393,010
<u>68,708</u>	<u>185,183</u>	<u>10,557,137</u>
—	27,656	354,486
—	3,434	645,418
—	3,886	245,829
—	17,366	239,453
—	—	127,066
—	3,405	2,144,101
—	—	49,359
—	22,398	721,074
—	466	706,181
—	1,691	153,698
—	17,864	155,575
—	11,847	99,689
—	356	2,999,706
—	853	1,087,332
—	169,431	973,206
—	266,300	266,300
—	168,047	168,047
<u>0</u>	<u>715,000</u>	<u>11,136,520</u>
<u>68,708</u>	<u>(529,817)</u>	<u>(579,383)</u>
—	46,860	609,920
—	5,250	5,250
—	9,218	92,558
9,872	—	22,158
2,478	467,825	1,097,387
—	(73,537)	(1,052,391)
<u>12,350</u>	<u>455,616</u>	<u>774,882</u>
<u>81,058</u>	<u>(74,201)</u>	<u>195,499</u>
<u>1,355,565</u>	<u>442,885</u>	<u>3,823,040</u>
<u>\$ 1,436,623</u>	<u>\$ 368,684</u>	<u>\$ 4,018,539</u>

**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, 2012

(Expressed in Thousands)

Net Change in Fund Balances – Total Governmental Funds \$ 195,499

The change in net assets reported for governmental activities in the Statement of Net Assets is different because:

Governmental funds report capital outlays as expenditures. However, in the Statement of Activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. The primary government also constructs buildings for component units. When the buildings are completed they are “transferred” to component units and are reported as expenses in the Statement of Activities. This is the amount by which capital outlays \$1,360,446 exceeded depreciation \$(82,362) and buildings “transferred” to component units \$(344,875) in the current period. (See Note 8) 933,209

In the Statement of Activities, only the gain/loss on the sale of assets is reported, whereas in the governmental funds, the proceeds from the sales increase financial resources. Thus, the change in net assets differs from the change in fund balance by the assets sold. (20,714)

Net effect of revenues reported on the accrual basis in the Statement of Activities that do not provide current financial resources and thus are not reported as revenues in the funds until available. (3,767)

Internal service funds are used by management to charge the costs of certain activities, such as insurance, technology services, and fleet operations to individual funds. The net revenue (expense) of the internal service funds is reported with governmental activities. (7,691)

Bond proceeds and capital leases provide current financial resources to governmental funds by issuing debt which increases long-term liabilities in the Statement of Net Assets. Repayments of bond and capital lease principal are expenditures in the governmental funds, but reduce liabilities in the Statement of Net Assets: (See Note 10)

Bonds Issued	\$ (615,170)	
Premiums on Bonds Issued	(92,558)	
Payment of Bond Principal	266,300	
Capital Lease Payments	<u>1,529</u>	(439,899)

Expenditures are recognized in the governmental funds when paid or due for: items not normally paid with available financial resources; interest on long-term debt unless certain conditions are met; and bond issue costs. However, the Statement of Activities is presented on the accrual basis and expenses and liabilities are reported when incurred, regardless of when financial resources are available or expenditures are paid or due. This adjustment combines the net changes of the following balances:

Pollution Remediation Obligation Costs	443	
Settlement Agreements Costs, net	3,334	
Compensated Absences Expenses	(3,158)	
Accrued Interest on Bonds Payable	64	
Amortization of Bond Premiums	53,575	
Amortization of Amount Deferred on Refunding	(5,649)	
Deferred Bond Issue Costs	97	
Other Postemployment Benefit Costs	<u>1,703</u>	<u>50,409</u>

Change in Net Assets of Governmental Activities \$ 707,046

The Notes to the Financial Statements are an integral part of this statement.

Proprietary Fund Financial Statements

Student Assistance Programs

These programs are comprised of two programs administered by the State Board of Regents: the Utah Higher Education Assistance Authority Student Loan Guarantee Program and the Student Loan Purchase Program. The purpose of these programs is to guarantee the repayment of student loans made by participating lenders to eligible 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 has been provided from the General Fund and from general obligation bonds that have been repaid from general tax revenues. Additional funds have been generated by issuing water loan recapitalization revenue bonds that are secured by pledged principal and interest payments of specific revolving water resources loan funds.

Community Impact Loan Fund

This fund provides loans to local governments to alleviate the social, economic, and public financial impacts resulting from the development of the State's natural resources. Working capital for this fund is provided from federal mineral lease funds transferred from the General Fund. 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 164.

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 174.

Statement Of Net Assets
Proprietary Funds

June 30, 2012

(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	\$ 100,168	\$ 418,088	\$ 146,222	\$ 179,415
Restricted Investments	75,036	—	—	—
Receivables:				
Accounts, net	12,475	117,954	2,527	—
Accrued Interest	20,852	—	6,709	3,942
Accrued Taxes, net	—	—	2,469	—
Notes/Loans/Mortgages, net	179,802	—	40,215	18,621
Due From Other Funds	—	—	11,903	—
Due From Component Units	—	—	—	—
Prepaid Items	1,514	—	—	—
Inventories	—	—	—	—
Deferred Charges	2,395	—	—	—
Total Current Assets	<u>392,242</u>	<u>536,042</u>	<u>210,045</u>	<u>201,978</u>
Noncurrent Assets:				
Restricted Investments	116,215	—	—	—
Accounts Receivables	—	6,179	—	—
Investments	39,621	—	—	—
Prepaid Items	1,962	—	—	—
Accrued Interest Receivable	—	—	3,893	70
Notes/Loans/Mortgages Receivables, net	1,404,084	—	517,681	405,027
Pledged Loans Receivables	—	—	140,905	—
Deferred Charges	15,184	—	—	—
Capital Assets:				
Land	—	—	—	—
Infrastructure	—	—	—	—
Buildings and Improvements	12,778	—	—	—
Machinery and Equipment	2,139	—	—	—
Intangible Assets—Software	1,174	—	—	—
Construction in Progress	—	—	—	—
Less Accumulated Depreciation	(4,705)	—	—	—
Total Capital Assets	<u>11,386</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Noncurrent Assets	<u>1,588,452</u>	<u>6,179</u>	<u>662,479</u>	<u>405,097</u>
Total Assets	<u>1,980,694</u>	<u>542,221</u>	<u>872,524</u>	<u>607,075</u>
LIABILITIES				
Current Liabilities:				
Accounts Payable and Accrued Liabilities	18,372	1,056	360	358
Deposits	—	55	—	—
Due To Other Funds	—	8,011	42	2
Due To Component Units	—	—	—	—
Interfund Loans Payable	—	—	—	—
Unearned Revenue	332	—	—	—
Policy Claims and Uninsured Liabilities	680	11,856	—	—
Contracts/Notes Payable	—	—	—	—
Revenue Bonds Payable	22,298	—	4,966	—
Total Current Liabilities	<u>41,682</u>	<u>20,978</u>	<u>5,368</u>	<u>360</u>
Noncurrent Liabilities:				
Accrued Liabilities	482	—	—	—
Unearned Revenue	39,901	—	—	—
Interfund Loans Payable	—	—	—	—
Policy Claims and Uninsured Liabilities	2,482	—	—	—
Contracts/Notes Payable	552,423	—	—	—
Revenue Bonds Payable	947,282	—	57,469	—
Arbitrage Liability	10,000	—	—	—
Total Noncurrent Liabilities	<u>1,552,570</u>	<u>0</u>	<u>57,469</u>	<u>0</u>
Total Liabilities	<u>1,594,252</u>	<u>20,978</u>	<u>62,837</u>	<u>360</u>
NET ASSETS				
Invested in Capital Assets, Net of Related Debt	3,729	—	—	—
Restricted for:				
Unemployment Compensation and Insurance Programs	—	521,243	—	—
Loan Programs	319,713	—	382,098	—
Debt Service	—	—	163,148	—
Unrestricted (Deficit)	63,000	—	264,441	606,715
Total Net Assets	<u>\$ 386,442</u>	<u>\$ 521,243</u>	<u>\$ 809,687</u>	<u>\$ 606,715</u>

Business-type Activities – Enterprise Funds		Governmental Activities –
Nonmajor Enterprise Funds	Total	Internal Service Funds
\$ 41,570	\$ 885,463	\$ 66,446
—	75,036	—
15,778	148,734	4,946
1,632	33,135	—
—	2,469	—
8,824	247,462	—
12,674	24,577	26,585
—	0	1,090
12	1,526	4,472
30,750	30,750	5,900
—	2,395	23
<u>111,240</u>	<u>1,451,547</u>	<u>109,462</u>
—	116,215	—
—	6,179	—
990	40,611	—
—	1,962	258
953	4,916	—
134,804	2,461,596	2,123
—	140,905	—
—	15,184	423
22,755	22,755	17
304	304	303
78,709	91,487	6,183
13,481	15,620	196,496
397	1,571	7,749
—	0	197
(27,821)	(32,526)	(126,514)
<u>87,825</u>	<u>99,211</u>	<u>84,431</u>
<u>224,572</u>	<u>2,886,779</u>	<u>87,235</u>
<u>335,812</u>	<u>4,338,326</u>	<u>196,697</u>
12,428	32,574	26,129
97	152	—
20,086	28,141	949
7	7	—
—	0	34,461
4,729	5,061	17
2,848	15,384	17,013
—	0	23
4,829	32,093	80
<u>45,024</u>	<u>113,412</u>	<u>78,672</u>
—	482	—
—	39,901	165
—	0	13,537
—	2,482	27,687
—	552,423	423
85,306	1,090,057	508
—	10,000	—
<u>85,306</u>	<u>1,695,345</u>	<u>42,320</u>
<u>130,330</u>	<u>1,808,757</u>	<u>120,992</u>
9,564	13,293	83,908
—	521,243	6,526
76,804	778,615	—
—	163,148	—
119,114	1,053,270	(14,729)
<u>\$ 205,482</u>	<u>\$ 2,529,569</u>	<u>\$ 75,705</u>

State of Utah

**Statement Of Revenues, Expenses, And Changes In Fund Net Assets
Proprietary Funds**

For the Fiscal Year Ended June 30, 2012

(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	\$ 9,334	\$ 380,533	\$ 280	\$ —
Fees and Assessments	1,225	—	358	—
Interest on Notes/Mortgages	52,664	—	13,072	6,199
Federal Reinsurance and Allowances/Reimbursements	45,530	174,564	—	—
Miscellaneous	3,089	—	—	2,368
Total Operating Revenues	<u>111,842</u>	<u>555,097</u>	<u>13,710</u>	<u>8,567</u>
OPERATING EXPENSES				
Administration	5,294	—	—	91
Purchases, Materials, and Services for Resale	—	—	—	—
Grants	—	—	14,558	—
Rentals and Leases	—	—	1	—
Maintenance	—	—	—	—
Interest	13,633	—	—	—
Depreciation/Amortization	744	—	—	—
Student Loan Servicing and Related Expenses	44,469	—	—	—
Payment to Lenders for Guaranteed Claims	45,858	—	—	—
Benefit Claims and Unemployment Compensation	—	436,880	—	—
Supplies and Other Miscellaneous	1,664	—	2,415	74
Total Operating Expenses	<u>111,662</u>	<u>436,880</u>	<u>16,974</u>	<u>165</u>
Operating Income (Loss)	<u>180</u>	<u>118,217</u>	<u>(3,264)</u>	<u>8,402</u>
NONOPERATING REVENUES (EXPENSES)				
Investment Income	1,291	10,815	1,126	1,453
Federal Contracts and Grants	—	—	18,680	4,345
Disposal of Capital Assets	—	—	—	—
Tax Revenues	—	—	23,739	—
Interest Expense	—	—	(2,071)	—
Refunds Paid to Federal Government	—	—	—	—
Other Revenues (Expenses)	3,509	—	—	—
Total Nonoperating Revenues (Expenses)	<u>4,800</u>	<u>10,815</u>	<u>41,474</u>	<u>5,798</u>
Income (Loss) before Transfers	4,980	129,032	38,210	14,200
Transfers In	—	—	—	40,868
Transfers Out	—	(7,871)	(4,265)	—
Change in Net Assets	4,980	121,161	33,945	55,068
Net Assets – Beginning	381,462	400,082	775,742	551,647
Net Assets – Ending	<u>\$ 386,442</u>	<u>\$ 521,243</u>	<u>\$ 809,687</u>	<u>\$ 606,715</u>

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	
\$ 300,545	\$ 690,692	\$ 307,346
4,872	6,455	—
3,245	75,180	—
—	220,094	—
532	5,989	177
<u>309,194</u>	<u>998,410</u>	<u>307,523</u>
30,668	36,053	99,398
182,557	182,557	84,965
1,312	15,870	—
2,143	2,144	1,387
4,248	4,248	25,584
—	13,633	—
3,477	4,221	17,590
—	44,469	—
—	45,858	—
13,697	450,577	12,654
9,618	13,771	72,008
<u>247,720</u>	<u>813,401</u>	<u>313,586</u>
<u>61,474</u>	<u>185,009</u>	<u>(6,063)</u>
42	14,727	341
18,916	41,941	18
38	38	598
525	24,264	—
(4,036)	(6,107)	(52)
—	0	(274)
—	3,509	(354)
<u>15,485</u>	<u>78,372</u>	<u>277</u>
76,959	263,381	(5,786)
2,243	43,111	95
(74,066)	(86,202)	(2,000)
5,136	220,290	(7,691)
200,346	2,309,279	83,396
<u>\$ 205,482</u>	<u>\$ 2,529,569</u>	<u>\$ 75,705</u>

**Statement Of Cash Flows
Proprietary Funds**

For the Fiscal Year Ended June 30, 2012

(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 ...	\$ 57,625	\$ 370,938	\$ 11,827	\$ 8,177
Receipts from Loan Maturities	256,983	—	60,721	50,213
Receipts Federal Reinsurance and Allowances/Reimbursements	18,039	175,583	—	—
Receipts from State Customers	—	—	—	—
Student Loan Disbursements Sent to Schools/Lenders	37	—	—	—
Payments to Suppliers/Claims/Grants	(18,321)	(438,155)	(17,091)	280
Disbursements for Loans Receivable	(22,071)	—	(51,349)	(93,111)
Payments on Loan Guarantees	(45,450)	—	—	—
Payments for Employee Services and Benefits	(11,360)	—	—	(83)
Payments to State Suppliers and Grants	—	—	—	(2)
Payments of Sales, School Lunch, and Premium Taxes ...	—	—	—	—
Net Cash Provided (Used) by Operating Activities	<u>235,482</u>	<u>108,366</u>	<u>4,108</u>	<u>(34,526)</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES				
Borrowings Under Interfund Loans	—	—	—	—
Repayments Under Interfund Loans	—	—	—	—
Receipts from Bonds, Notes, and Deposits	539,996	4	—	—
Payments of Bonds, Notes, Deposits, and Refunds	(896,910)	(17)	(4,895)	—
Interest Paid on Bonds, Notes, and Financing Costs	(24,434)	—	—	—
Federal Contracts and Grants and Other Revenues	—	—	16,315	4,345
Restricted Sales Tax	—	—	23,311	—
Transfers In from Other Funds	—	—	—	40,868
Transfers Out to Other Funds	—	(7,871)	(4,266)	—
Net Cash Provided (Used) by Noncapital Financing Activities	<u>(381,348)</u>	<u>(7,884)</u>	<u>30,465</u>	<u>45,213</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES				
Borrowings Under Interfund Loans	—	—	—	—
Proceeds from Bond and Note Debt Issuance	—	—	—	—
Proceeds from Disposition of Capital Assets	—	—	—	—
Federal Grants and Other Revenues	—	—	—	—
Principal Paid on Debt and Contract Maturities	—	—	—	—
Acquisition and Construction of Capital Assets	(984)	—	—	—
Interest Paid on Bonds, Notes, and Capital Leases	—	—	—	—
Transfers In from Other Funds	—	—	—	—
Net Cash Provided (Used) by Capital and Related Financing Activities	<u>(984)</u>	<u>0</u>	<u>0</u>	<u>0</u>
CASH FLOWS FROM INVESTING ACTIVITIES				
Proceeds from the Sale and Maturity of Investments	1,649,852	—	—	—
Receipts of Interest and Dividends from Investments	1,297	10,816	1,356	1,453
Payments to Purchase Investments	(1,485,678)	—	—	—
Net Cash Provided (Used) by Investing Activities	<u>165,471</u>	<u>10,816</u>	<u>1,356</u>	<u>1,453</u>
Net Cash Provided (Used) – All Activities	18,621	111,298	35,929	12,140
Cash and Cash Equivalents – Beginning	81,547	306,790	110,293	167,275
Cash and Cash Equivalents – Ending	<u>\$ 100,168</u>	<u>\$ 418,088</u>	<u>\$ 146,222</u>	<u>\$ 179,415</u>

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
\$ 355,645	\$ 804,212	\$ 50,571
12,051	379,968	—
—	193,622	—
10,545	10,545	258,581
—	37	—
(208,514)	(681,801)	(139,637)
(16,634)	(183,165)	—
—	(45,450)	—
(28,381)	(39,824)	(99,471)
(10,045)	(10,047)	(58,034)
(52,348)	(52,348)	—
<u>62,319</u>	<u>375,749</u>	<u>12,010</u>
14,642	14,642	—
(15,608)	(15,608)	(492)
—	540,000	—
—	(901,822)	(20)
—	(24,434)	(22)
16,495	37,155	—
525	23,836	—
2,243	43,111	—
(74,066)	(86,203)	(2,000)
<u>(55,769)</u>	<u>(369,323)</u>	<u>(2,534)</u>
—	0	10,132
368	368	—
—	0	3,239
—	0	687
(4,284)	(4,284)	(76)
(325)	(1,309)	(25,191)
(2,472)	(2,472)	(16)
—	0	95
<u>(6,713)</u>	<u>(7,697)</u>	<u>(11,130)</u>
16	1,649,868	—
42	14,964	341
—	(1,485,678)	—
<u>58</u>	<u>179,154</u>	<u>341</u>
(105)	177,883	(1,313)
41,675	707,580	67,759
<u>\$ 41,570</u>	<u>\$ 885,463</u>	<u>\$ 66,446</u>

Continues

**Statement Of Cash Flows
Proprietary Funds**

Continued

For the Fiscal Year Ended June 30, 2012

(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)	\$ 180	\$ 118,217	\$ (3,264)	\$ 8,402
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:				
Depreciation/Amortization Expense	744	—	—	—
Interest Expense for Noncapital and Capital Financing	13,748	—	—	—
Miscellaneous Gains, Losses, and Other Items	5,130	—	—	—
Net Changes in Assets and Liabilities:				
Accounts Receivable/Due From Other Funds	(3,751)	(12,172)	(2,316)	—
Notes/Accrued Interest Receivables	222,894	—	9,808	(43,288)
Inventories	—	—	—	—
Prepaid Items/Deferred Charges	(180)	—	—	—
Accrued Liabilities/Due to Other Funds	(1,880)	1,710	(120)	360
Unearned Revenue/Deposits	—	—	—	—
Policy Claims Liabilities	(1,403)	611	—	—
Net Cash Provided (Used) by Operating Activities	<u>\$ 235,482</u>	<u>\$ 108,366</u>	<u>\$ 4,108</u>	<u>\$ (34,526)</u>
SCHEDULE OF NONCASH INVESTING, CAPITAL, AND FINANCING ACTIVITIES				
Increase (Decrease) in Fair Value of Investments	\$ —	\$ —	\$ (139)	\$ 63
Total Noncash Investing, Capital, and Financing Activities	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ (139)</u>	<u>\$ 63</u>

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	
\$ 61,474	\$ 185,009	\$ (6,063)
3,477	4,221	17,590
—	13,748	—
—	5,130	(1,297)
4,868	(13,371)	2,329
(4,507)	184,907	(487)
813	813	(321)
(10)	(190)	(2,599)
(5,653)	(5,583)	891
(93)	(93)	(2)
<u>1,950</u>	<u>1,158</u>	<u>1,969</u>
<u>\$ 62,319</u>	<u>\$ 375,749</u>	<u>\$ 12,010</u>
<u>\$ (133)</u>	<u>\$ (209)</u>	<u>\$ (70)</u>
<u>\$ (133)</u>	<u>\$ (209)</u>	<u>\$ (70)</u>

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Fiduciary Fund Financial Statements

Pension and Other Employee Benefit Trust Funds

These funds are used to account for defined benefit pension plans and defined contribution plans administered by the Utah Retirement Systems and to account for the Post-Retirement Benefits Trust Funds, defined benefit other postemployment benefit plans (OPEB 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 184.

State of Utah**Statement Of Fiduciary Net Assets
Fiduciary Funds**

June 30, 2012

(Expressed in Thousands)

	Pension and Other Employee Benefit Trust Funds	Investment Trust Fund	Private Purpose Trust Funds	Agency Funds
ASSETS				
Cash and Cash Equivalents	\$ 1,006,212	\$ 939,579	\$ 5,954	\$ 169,769
Receivables:				
Accounts	3,307	—	7,506	11,739
Contributions	41,626	—	—	—
Investments	519,131	—	—	—
Accrued Assessments	—	—	2,986	—
Court Settlement	—	—	23,000	—
Due From Other Funds	2,843	—	1,236	1,508
Investments:				
Debt Securities	5,588,172	5,117,956	876,553	24,561
Equity Investments	9,037,217	—	4,133,509	—
Absolute Return	3,286,714	—	—	—
Private Equity	2,254,396	—	—	—
Real Assets	2,925,881	—	—	—
Mortgage Loans	6,845	—	—	—
Invested Securities Lending Collateral	1,732,651	—	—	—
Total Investments	<u>24,831,876</u>	<u>5,117,956</u>	<u>5,010,062</u>	<u>24,561</u>
Capital Assets:				
Land	1,780	—	271	—
Buildings and Improvements	11,555	—	10,715	—
Machinery and Equipment	5,725	—	1,260	—
Less Accumulated Depreciation	(17,924)	—	(3,738)	—
Total Capital Assets	<u>1,136</u>	<u>0</u>	<u>8,508</u>	<u>0</u>
Total Assets	<u>26,406,131</u>	<u>6,057,535</u>	<u>5,059,252</u>	<u>\$ 207,577</u>
LIABILITIES				
Accounts Payable	529,727	—	1,574	\$ —
Securities Lending Liability	1,732,651	—	—	—
Due To Other Funds	—	—	195	—
Due To Individuals, Organizations, and Other Governments	—	—	—	207,577
Unearned Revenue	—	—	234	—
Leave/Postemployment Benefits	12,465	—	—	—
Policy Claims Liabilities/Insurance Reserves	4,998	—	269,850	—
Real Estate Liabilities	761,342	—	—	—
Total Liabilities	<u>3,041,183</u>	<u>0</u>	<u>271,853</u>	<u>\$ 207,577</u>
NET ASSETS				
Held in trust for:				
Pension Benefits	19,952,853	—	—	—
Other Postemployment Benefits	146,206	—	—	—
Defined Contribution	3,265,889	—	—	—
Pool Participants	—	6,057,535	—	—
Individuals, Organizations, and Other Governments	—	—	4,787,399	—
Total Net Assets	<u>\$ 23,364,948</u>	<u>\$ 6,057,535</u>	<u>\$ 4,787,399</u>	<u>\$ 4,787,399</u>
Participant Account Balance Net Asset Valuation Factor		<u>1.0058628</u>		

The Notes to the Financial Statements are an integral part of this statement.

State of Utah**Statement Of Changes In Fiduciary Net Assets
Fiduciary Funds**

For the Fiscal Year Ended June 30, 2012

(Expressed in Thousands)

	Pension and Other Employee Benefit Trust Funds	Investment Trust Fund	Private Purpose Trust Funds
ADDITIONS			
Contributions:			
Member	\$ 289,575	\$ —	\$ 575,539
Employer	790,187	—	—
Court Fees and Fire Insurance Premiums	14,504	—	—
Total Contributions	<u>1,094,266</u>	<u>0</u>	<u>575,539</u>
Pool Participant Deposits	—	7,765,422	—
Investment Income:			
Net Increase (Decrease) in Fair Value of Investments	114,457	(1,936)	20,332
Interest, Dividends, and Other Investment Income	426,369	40,313	92,323
Less Investment Expenses	(50,105)	(316)	—
Net Investment Income	<u>490,721</u>	<u>38,061</u>	<u>112,655</u>
Transfers From Affiliated Systems	37,473	—	—
Other Additions:			
Escheats	—	—	22,072
Royalties and Rents	—	—	5,417
Fees, Assessments, and Revenues	—	—	42,119
Miscellaneous	—	—	6,054
Total Other	<u>0</u>	<u>0</u>	<u>75,662</u>
Total Additions	<u>1,622,460</u>	<u>7,803,483</u>	<u>763,856</u>
DEDUCTIONS			
Pension Benefits	1,083,497	—	—
Retiree Healthcare Benefits	30,700	—	—
Refunds/Plan Distributions	226,059	—	—
Earnings Distribution	—	39,998	—
Pool Participant Withdrawals	—	7,905,881	—
Transfers To Affiliated Systems	37,473	—	—
Trust Operating Expenses	—	—	28,788
Distributions and Benefit Payments	—	—	199,577
Administrative and General Expenses	16,468	—	18,227
Total Deductions	<u>1,394,197</u>	<u>7,945,879</u>	<u>246,592</u>
Change in Net Assets Held in Trust for:			
Pension Benefits	196,747	—	—
Other Postemployment Benefits	22,275	—	—
Defined Contributions	9,241	—	—
Pool Participants	—	(142,396)	—
Individuals, Organizations, and Other Governments	—	—	517,264
Net Assets – Beginning	<u>23,136,685</u>	<u>6,199,931</u>	<u>4,270,135</u>
Net Assets – Ending	<u>\$ 23,364,948</u>	<u>\$ 6,057,535</u>	<u>\$ 4,787,399</u>

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 200.

State of Utah**Combining Statement Of Net Assets
Component Units**

June 30, 2012

(Expressed in Thousands)

	Utah Housing Corporation	Public Employees Health Program	University of Utah	Utah State University
ASSETS				
Current Assets:				
Cash and Cash Equivalents	\$ 100,652	\$ 19,069	\$ 370,905	\$ 32,722
Investments	220,696	53,480	664,883	58,131
Receivables:				
Accounts, net	—	33,060	340,723	58,045
Notes/Loans/Mortgages/Pledges, net	20,739	—	—	1,342
Accrued Interest	5,662	13,083	—	—
Due From Primary Government	—	—	329	—
Prepaid Items	1,226	9,757	—	1,974
Inventories	—	—	45,166	5,126
Deferred Charges	—	—	17,479	—
Total Current Assets	<u>348,975</u>	<u>128,449</u>	<u>1,439,485</u>	<u>157,340</u>
Noncurrent Assets:				
Restricted Investments	—	—	534,124	137,513
Accounts Receivables, net	—	—	—	17,391
Investments	184,447	224,011	604,182	167,993
Notes/Loans/Mortgages/Pledges Receivables, net	999,610	—	—	10,789
Deferred Charges	121,609	—	—	—
Other Assets	7,990	—	54,124	101
Capital Assets (net of Accumulated Depreciation)	5,814	156	2,288,364	687,818
Total Noncurrent Assets	<u>1,319,470</u>	<u>224,167</u>	<u>3,480,794</u>	<u>1,021,605</u>
Total Assets	<u>1,668,445</u>	<u>352,616</u>	<u>4,920,279</u>	<u>1,178,945</u>
LIABILITIES				
Current Liabilities:				
Accounts Payable and Accrued Liabilities	38,376	8,427	170,257	44,105
Securities Lending Liability	—	28,619	—	—
Deposits	—	—	72,588	631
Due To Primary Government	—	—	27,249	3,976
Unearned Revenue	—	3,010	51,812	16,871
Current Portion of Long-term Liabilities (Note 10)	87,762	69,387	47,201	23,035
Total Current Liabilities	<u>126,138</u>	<u>109,443</u>	<u>369,107</u>	<u>88,618</u>
Noncurrent Liabilities:				
Accrued Liabilities	111,482	—	—	2,124
Unearned Revenue	6,798	—	—	—
Deposits	—	—	15,313	—
Long-term Liabilities (Note 10)	1,190,119	63,491	749,879	119,364
Total Noncurrent Liabilities	<u>1,308,399</u>	<u>63,491</u>	<u>765,192</u>	<u>121,488</u>
Total Liabilities	<u>1,434,537</u>	<u>172,934</u>	<u>1,134,299</u>	<u>210,106</u>
NET ASSETS				
Invested in Capital Assets, Net of Related Debt	4,677	156	1,569,553	576,058
Restricted for:				
Nonexpendable:				
Higher Education	—	—	411,667	107,149
Expendable:				
Higher Education	—	—	586,683	164,417
Debt Service	162,729	—	—	—
Insurance Plans	—	179,526	—	—
Other	—	—	—	—
Unrestricted	66,502	—	1,218,077	121,215
Total Net Assets	<u>\$ 233,908</u>	<u>\$ 179,682</u>	<u>\$ 3,785,980</u>	<u>\$ 968,839</u>

The Notes to the Financial Statements are an integral part of this statement.

Nonmajor Component Units	Total
\$ 314,526	\$ 837,874
95,544	1,092,734
28,564	460,392
9,385	31,466
269	19,014
476	805
6,664	19,621
13,929	64,221
548	18,027
<u>469,905</u>	<u>2,544,154</u>
92,516	764,153
5,303	22,694
179,485	1,360,118
31,882	1,042,281
—	121,609
5,507	67,722
<u>1,217,070</u>	<u>4,199,222</u>
<u>1,531,763</u>	<u>7,577,799</u>
<u>2,001,668</u>	<u>10,121,953</u>
35,428	296,593
—	28,619
4,364	77,583
15,219	46,444
31,862	103,555
25,573	252,958
<u>112,446</u>	<u>805,752</u>
—	113,606
3,630	10,428
399	15,712
<u>213,543</u>	<u>2,336,396</u>
<u>217,572</u>	<u>2,476,142</u>
<u>330,018</u>	<u>3,281,894</u>
1,029,662	3,180,106
118,548	637,364
192,405	943,505
—	162,729
—	179,526
769	769
<u>330,266</u>	<u>1,736,060</u>
<u>\$ 1,671,650</u>	<u>\$ 6,840,059</u>

State of Utah

**Combining Statement Of Activities
Component Units**

For the Fiscal Year Ended June 30, 2012

(Expressed in Thousands)

	Utah Housing Corporation	Public Employees Health Program	University of Utah	Utah State University
Expenses	<u>\$ 77,669</u>	<u>\$ 567,847</u>	<u>\$ 2,995,810</u>	<u>\$ 564,672</u>
Program Revenues:				
Charges for Services:				
Tuition and Fees	—	—	303,195	159,602
Scholarship Allowances	—	—	(39,564)	(59,470)
Sales, Services, and Other Revenues (net of University of Utah patient services allowance of \$79,395)	77,081	547,979	2,034,394	79,217
Operating Grants and Contributions	144	17,320	516,551	220,048
Capital Grants and Contributions	—	—	277,562	54,808
Total Program Revenues	<u>77,225</u>	<u>565,299</u>	<u>3,092,138</u>	<u>454,205</u>
Net (Expenses) Revenues	<u>(444)</u>	<u>(2,548)</u>	<u>96,328</u>	<u>(110,467)</u>
General Revenues:				
State Appropriations	—	—	253,909	161,608
Unrestricted Investment Income	—	—	19,877	15,003
Permanent Endowments Contributions	—	—	13,966	2,143
Total General Revenues	<u>0</u>	<u>0</u>	<u>287,752</u>	<u>178,754</u>
Change in Net Assets	<u>(444)</u>	<u>(2,548)</u>	<u>384,080</u>	<u>68,287</u>
Net Assets – Beginning	234,352	182,230	3,401,900	838,102
Adjustment to Beginning Net Assets	—	—	—	62,450
Net Assets – Beginning as Adjusted	<u>234,352</u>	<u>182,230</u>	<u>3,401,900</u>	<u>900,552</u>
Net Assets – Ending	<u>\$ 233,908</u>	<u>\$ 179,682</u>	<u>\$ 3,785,980</u>	<u>\$ 968,839</u>

The Notes to the Financial Statements are an integral part of this statement.

Nonmajor Component Units	Total
<u>\$ 1,091,255</u>	<u>\$ 5,297,253</u>
423,275	886,072
(103,341)	(202,375)
151,396	2,890,067
264,746	1,018,809
<u>105,558</u>	<u>437,928</u>
<u>841,634</u>	<u>5,030,501</u>
<u>(249,621)</u>	<u>(266,752)</u>
337,158	752,675
11,151	46,031
<u>6,853</u>	<u>22,962</u>
<u>355,162</u>	<u>821,668</u>
<u>105,541</u>	<u>554,916</u>
1,566,109	6,222,693
—	62,450
<u>1,566,109</u>	<u>6,285,143</u>
<u>\$ 1,671,650</u>	<u>\$ 6,840,059</u>

Notes to the Financial Statements

Fiscal Year Ended June 30, 2012

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NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accounting policies of the State of Utah conform in all material respects with generally accepted accounting principles (GAAP) as prescribed by the Governmental Accounting Standards Board. Preparation of the financial statements in conformity with GAAP requires management to make estimates and assumptions that affect the reported amounts and disclosures in the financial statements. Actual results could differ from those estimates.

A. Reporting Entity

For financial reporting purposes, the State of Utah reporting entity includes the “primary government” and its “component units.” The primary government includes all funds, agencies, boards, commissions, and authorities that are considered an integral part of the State’s activities. The State’s component units are legally separate organizations for which the State’s elected officials are financially accountable.

The Governmental Accounting Standards Board (GASB) has set forth criteria to be considered in determining financial accountability. These criteria include appointing a voting majority of an organization’s governing body and either: (1) the ability of the State to impose its will on that organization; or (2) the potential for the organization to provide specific financial benefits to, or impose specific financial burdens on the State. Where the State does not appoint a voting majority of an organization’s governing body, GASB standards require inclusion in the reporting entity if an organization is fiscally dependent on the State, its resources are held for the direct benefit of the State or can be accessed by the State, or the relationship is such that it would be misleading to exclude it.

Except where noted below, the State’s component units issue their own separate audited financial statements as special-purpose governments engaged only in business-type activities. These financial statements can be obtained from their respective administrative offices or from the Office of the Utah State Auditor, P.O. Box 142310, Salt Lake City, UT 84114.

Entities such as the local school districts, charter schools, and other local authorities of various kinds that may only partially meet the criteria for inclusion in this report have not been included. (The State’s support of the public education system is reported in the Education Fund, a special revenue fund.)

Blended Component Units

Blended component units provide services entirely or almost entirely to the primary government. GASB standards require this type of component unit to be reported as part of the primary government and blended into the appropriate funds.

Utah State Building Ownership Authority (blended with the primary government’s debt service and capital projects funds) — The Authority was created by the Legislature as a body politic and corporate for the purpose of financing, owning, leasing and operating facilities to meet the needs of state government. It is comprised of three members: the Governor or designee, the State Treasurer and the Chair of the State Building Board. Separate financial statements are not required or issued for the Authority.

Discrete Component Units

Discretely presented component units are reported in a separate column and/or rows in each of the government-wide statements to emphasize that they are legally separate from the State.

The Governor appoints at least a majority of the governing board members of each of the State’s component units, subject in most cases to approval by the Senate. The Utah Housing Corporation is included in the reporting entity because of its ability to issue moral obligation debt of the State and low-income housing tax credits. The other component units are included in the reporting entity because, under the criteria established by GASB, the State has the ability to impose its will on these organizations.

The colleges and universities, the Public Employees Health Program, Comprehensive Health Insurance Pool and the Utah Schools for the Deaf and Blind are included as component units due to the level of budget or day-to-day oversight provided by the State. The Governor-appointed board members of the Military Installation Development Authority, Heber Valley Historic Railroad Authority and Utah State Fair Corporation can be replaced at will.

The State’s major discrete component units are:

Utah Housing Corporation — The Corporation issues bonds to provide capital for housing and home mortgages, especially for low and moderate-income families. Operations are financed from bond proceeds and from mortgage and investment interest and fees.

Public Employees Health Program — This Program provides employee medical and other insurance services predominantly for agencies of the State. It also provides claims processing and insurance services for local governments and other public entities within Utah. The Program is administered by the Utah State Retirement Board.

University of Utah and Utah State University — These universities are funded primarily through state appropriations, tuition, federal grants, and private donations and grants. In addition to instruction, these universities provide research and other services. The operations of the University of Utah also include its hospital and clinics.

The State’s nonmajor discrete component units are:

Comprehensive Health Insurance Pool — The Pool is a nonprofit quasi-governmental entity established within the State Insurance Department. It provides access to health insurance coverage for residents of the State who are considered uninsurable.

Utah Schools for the Deaf and the Blind — These Schools provide practical education to individuals with hearing and/or vision impairments. Although not required, these Schools issue separate but unaudited financial statements.

Military Installation Development Authority — 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.

Utah State Fair Corporation — This is a nonprofit public corporation that operates the State Fair Park and conducts the Utah State Fair and other various expositions and entertainment events. It receives state appropriations for operations and working capital.

Colleges and Universities — Weber State University, Southern Utah University, Salt Lake Community College, Utah Valley University, Dixie State College of Utah, Snow College, and the Utah College of Applied Technology. Separate audited financial statements are issued for the branch campuses of the Utah College of Applied Technology.

State Charter School Finance Authority — The Authority was created to provide an efficient and cost-effective method of issuing conduit debt on behalf of charter schools to acquire or construct charter school facilities. The debt is the responsibility of the charter schools, and neither the State nor any political subdivision of the State is obligated for repayment of the debt. Accordingly, this debt is not included as part of the State's reporting entity. There is no financial activity for the Authority and therefore no financial statements are required or issued.

Fiduciary Component Units

Utah Retirement Systems (defined benefit pension plans and defined contribution plans) — Utah Retirement Systems (URS) administers pension funds for various public employee retirement systems and plans of the State and its political subdivisions. URS is an independent state agency subject to legislative and executive department budgetary examination and comment. The Utah State Retirement Board, a seven-member board, is established by statute to administer the systems and plans, and to serve as investment trustees of the funds. Six members are appointed by the Governor with the advice and consent of the Senate, while the State Treasurer serves as the seventh member. Because of the State's trustee responsibilities for these systems and plans, GAAP requires them to be reported as pension trust funds of the primary government rather than discrete component units.

Utah Educational Savings Plan Trust (Private Purpose Trust Fund) — This Fund is a non-profit, self-supporting agency that was created as a means to encourage investment in a public trust to pay for future higher education costs. It is administered by the Utah State Board of Regents acting in its capacity as the Utah Higher Education Assistance Authority. Because of the State's trustee responsibilities for this plan, GAAP requires it to be reported as a private purpose trust fund of the primary government rather than a discrete component unit.

In accordance with GAAP, fiduciary funds and component units that are fiduciary in nature are excluded from the government-wide financial statements.

Related Organization (Excluded from Financial Statements)

Workers' Compensation Fund — This Fund is a nonprofit quasi-public corporation created by the Legislature for a public purpose that provides workers' compensation insurance to private and public employers. The Governor appoints six of the Fund's seven board of directors, but the State's financial accountability for the Fund does not extend beyond making the appointments.

B. Government-wide and Fund Financial Statements

Government-wide Financial Statements

The Statement of Net Assets and Statement of Activities report information on all nonfiduciary activities of the primary government and its component units. Primary government activities are distinguished between *governmental* and *business-type* activities. Governmental activities generally are financed through taxes, intergovernmental revenues, and other non-exchange revenues. Business-type activities are financed in whole or in part by fees charged to external parties for goods or services.

The Statement of Net Assets presents the reporting entities' non-fiduciary assets and liabilities, with the difference reported as net assets. Net assets are restricted when constraints placed upon them are either externally imposed or are imposed by constitutional provisions or enabling legislation.

The Statement of Activities demonstrates the degree to which the direct expenses of a given 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 funds financial statements, the emphasis is on major individual governmental and enterprise funds, with each displayed in a separate column. All remaining governmental and enterprise funds are aggregated and reported as nonmajor funds. Internal service funds are also aggregated and reported in a separate column on the proprietary funds financial statements.

C. Measurement Focus, Basis of Accounting, and Financial Statement Presentation

Government-wide Financial Statements

The government-wide financial statements are prepared using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when the related liability is incurred, regardless of the timing of the cash flows. Nonexchange transactions, in which the State receives value without directly giving equal value in exchange, include taxes, grants, and donations. Tax revenue is recognized in the fiscal year in which the related sales, wages, or activity being taxed occurred. Revenue from grants and donations is recognized in the fiscal year in which all eligibility requirements have been met.

Governmental Fund Financial Statements

The governmental fund financial statements are reported using the current financial resources measurement focus and the modified

accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collected within the current period or expected to be collected soon enough thereafter to pay liabilities of the current period. For this purpose, the State generally considers taxes and other revenues to be available if the revenues are collected within 45 days after yearend. An exception to this policy is federal grant revenues, which generally are considered to be available if collection is expected within 12 months after yearend.

Expenditures are generally recorded when the related liability is incurred, as under the accrual basis of accounting. However, expenditures for principal and interest on long-term debt are recorded when due or when amounts have been accumulated in the debt service fund for payments of interest to be made early in the following year. Also, expenditures and related liabilities for compensated absences, postemployment benefits, and claims and judgments are recorded only to the extent they have matured (come due for payment).

Major Governmental Funds — The State reports the following major governmental funds:

- **General Fund.** This fund is the principal operating fund of the State. It accounts for all financial resources 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 as Centennial Highway or prioritized as critical highway needs 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 other special revenue funds, capital projects funds, and debt service funds. The nonmajor special revenue funds account for specific revenue sources that are restricted or committed to expenditures for specific purposes. Examples include tobacco settlement monies, environmental activities, crime victim reparations, debt collections, and rural development programs. The capital projects funds account for resources used for capital outlays including the acquisition, construction, or improvement of capital facilities other than those financed by 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.

Reporting for business-type activities and enterprise funds follow all GASB pronouncements, and all Financial Accounting Standards Board's (FASB) pronouncements issued on or before November 30, 1989, except those that conflict with a GASB pronouncement. The State has elected not to apply FASB pronouncements issued after November 30, 1989.

Proprietary funds distinguish operating revenues and expenses from nonoperating. 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.

Internal Service Funds — The State also reports the internal service fund type in the proprietary funds statements. The activities accounted for in internal service funds include technology services, general services, fleet operations, risk management, property management, and human resource management. In the government-

wide financial statements, internal service funds are included with governmental activities.

Fiduciary Fund Financial Statements

The fiduciary funds account for assets held by the State in a trustee capacity or as an agent for other individuals or organizations. The fiduciary fund financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. The following fiduciary fund types are reported:

Pension and Other Employee Benefit Trust Funds — These funds account for the plan assets, liabilities, net assets, and changes in net assets of: (1) defined benefit pension plans and defined contribution plans administered by Utah Retirement Systems; and (2) the Post-Retirement Benefits Trust Funds, defined benefit other postemployment health care plans administered by the State for state employees and elected officials.

Investment Trust Fund — This fund is used to account for the investments related to external participants in the Utah State Public Treasurer's Investment Fund.

Private Purpose Trust Funds — These funds report resources of all other trust arrangements in which principal and income benefit individuals, private organizations or other governments. Examples include the Utah Navajo Royalties Holding Trust, Unclaimed Property Trust, Employers' Reinsurance Trust, Petroleum Storage Tank Trust, and the Utah Educational Savings Plan Trust.

Agency Funds — These funds account for assets held by the State as an agent for other governmental units, other organizations, or individuals. These funds include fines, forfeitures, tax collections, and withholding taxes for employees.

Component Unit Financial Statements

The combining component unit financial statements are presented in order to provide information on each of the major component units included in the component unit's column of the government-wide statements. The component unit financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. The information is presented in order to be consistent with the government-wide statements, and is less detailed than the presentation in each component unit's separately issued financial statements. The component units follow all current GASB pronouncements, and all FASB pronouncements issued on or before November 30, 1989, except those that conflict with a GASB pronouncement. In addition, as allowed by GASB standards, the Public Employees Health Program has elected to apply all applicable FASB pronouncements issued after November 30, 1989, that do not conflict with GASB standards.

D. Fiscal Yearends

All funds and discretely presented component units are reported using fiscal years which end on June 30, except the defined benefit pension plans and defined contribution plans (fiduciary funds), administered by Utah Retirement Systems, Utah State Fair Corporation (nonmajor component unit), Utah Dairy Commission,

and the Federal Health Insurance Pool (nonmajor enterprise funds), which have fiscal years ending December 31.

E. Assets, Liabilities, and Net Assets/Fund Balances

Cash and Cash Equivalents and Investments

Cash equivalents are generally considered short-term, highly liquid investments with a maturity of three months or less from the purchase date. The Student Assistance Programs (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' (defined benefit pension plans and defined contribution plans) mortgages are valued on an amortized cost basis which approximates fair value, and the fair value of real estate investments has been estimated based on independent appraisals.

The State's Unemployment Compensation Fund (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 (defined benefit pension plans and defined contribution plans) had five types of derivative financial instruments at yearend: futures, currency forwards, options, swaps, and Synthetic Guaranteed Investment Contracts. Futures contracts are traded on organized exchanges to minimize credit risk. Currency forwards are entered into in order to hedge the exposure to changes in foreign currency exchange rates on foreign currency dominated portfolio holdings. Options give the right, but not the obligation, to buy (call) or sell (put) an asset at a preset price over a specified period. Interest rate swap agreements are entered into in an attempt to manage their exposure to interest rate risk. Interest rate risk represents the exposure to fair value losses arising from the future changes in prevailing market interest rates. Synthetic Guaranteed Investment Contracts are available to members in the Utah Retirement Systems Defined Contribution Plans. 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 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.

Prepaid items for the Student Assistance Programs (major enterprise fund) are primarily federal default fees charged at the time loan proceeds are disbursed and amortized over the estimated lives of the loans using an accelerated method of amortization beginning 36 months from the date the federal default fee is paid by the program.

Capital Assets

Capital assets, which include land and related assets, buildings, equipment, intangible assets (software), and infrastructure (roads, bridges, drainage systems, lighting systems, and similar items), are reported in the applicable governmental or business-type activities columns, or in the component units column on the government-wide Statement of Net Assets. Capital assets of proprietary funds and fiduciary funds are also recorded in their respective fund statements. Capital assets, with the exception of infrastructure and internally generated software, are defined by the State as assets, which cost \$5 thousand or more when acquired and have an estimated useful life greater than one year. Infrastructure assets are capitalized if the cost is over \$1 million. Internally generated software is capitalized if the cost is over \$500 thousand. Purchased or constructed capital assets are recorded at cost or at estimated historical cost where historical cost is not available. Donated fixed assets are valued at their estimated fair value at the date of donation.

Capital assets purchased by governmental funds are recorded as expenditures in the governmental fund financial statements. Interest expense for capital asset construction related to governmental activities is not capitalized. Interest expense incurred during construction of capital facilities related to business-type activities and component units is immaterial and is not capitalized in all cases.

Buildings, equipment, and other assets are depreciated or amortized using the straight-line method over the following estimated useful lives:

<u>Asset Class</u>	<u>Years</u>
Equipment/Software	3–15
Aircraft and Heavy Equipment	5–30
Buildings and Improvements	30–40
Land Improvements	5–20
Infrastructure	15–80

As provided by GASB standards, the State has elected to use the “modified approach” to account for infrastructure assets (i.e., roads and bridges) maintained by the State’s Department of Transportation. This includes infrastructure acquired prior to fiscal year 1981. Under this approach, depreciation expense is not recorded and only improvements that expand the capacity or efficiency of an infrastructure asset are capitalized. Using this approach requires the State to: (1) maintain an inventory of the assets and perform periodic condition assessments; (2) estimate each year the annual amount to maintain and preserve the assets at the condition level set by the State; and (3) document that the assets are being preserved approximately at or above the condition level set by the State. Other infrastructure, which is primarily maintained by the Department of Natural Resources, is capitalized and depreciated.

Most works of art and historical treasures 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.

Accrued Liabilities

Accrued liabilities include the liability for employee payrolls and liabilities accruing over time where demand for payment is due shortly after fiscal yearend. See Note 6 for additional information about accrued liabilities.

Deferred Revenue — Unearned and Unavailable

In the government-wide statements, proprietary fund statements, and fiduciary fund statements, unearned revenue is recorded when cash or other assets are received prior to being earned. In the governmental fund statements, deferred revenue is recorded when revenue is either unearned or unavailable. Deferred revenues for the Student Assistance Programs (major enterprise fund) are primarily guarantee fees that are recognized as income over a period of ten years using the sum-of-the-years-digits method.

Policy Claims Liabilities

Policy claims liabilities are for insurance claims incurred prior to the reporting date and are based on actuarial estimates; 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 Assets. See Note 10 for additional information about policy claims liabilities.

Long-term Debt

In the government-wide financial statements and proprietary fund financial statements, long-term debt and other long-term obligations are reported as liabilities. Bond premiums and discounts, deferred amounts on refunding, as well as issuance costs, are deferred and amortized over the life of the bonds using the bonds outstanding method or straight-line method, which approximates the effective interest method. Bonds payable are reported net of the applicable bond premium or discount and deferred amount on refunding. Bond issuance costs are reported as deferred charges (assets).

In the governmental fund financial statements, bond premiums and discounts, as well as bond issuance costs, are recognized during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

The *Tax Reform Act of 1986* requires governmental entities issuing tax-exempt bonds to refund to the U.S. Treasury interest earnings on bond proceeds in excess of the yield on those bonds. Governmental

entities must comply with arbitrage rebate requirements in order for their bonds to maintain tax-exempt status. Entities are required to remit arbitrage rebate payments for non-purpose interest to the federal government at least once every five years over the life of the bonds. Federal regulations also require the Student Assistance Programs (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.

Arbitrage liability is treated as an expense in the government-wide Statement of Net Assets and the proprietary fund financial statements when the liability is recognized. Arbitrage liability is recorded as an expenditure in the governmental funds financial statements when the liability is due. At June 30, 2012, the total estimated arbitrage rebate liability in the Student Assistance Programs (major enterprise fund) was \$10 million, of which \$10 million represents yield reduction payments and there was no liability for non-purpose interest. Other arbitrage liabilities are immaterial.

Compensated Absences and Postemployment Benefits

Employees' vacation leave is accrued at a rate of four hours every two weeks for the first five years of employment, and grows to a rate of seven hours every two weeks after 20 years of employment. There is no requirement to use vacation leave, but a maximum of 320 hours may be carried forward at the beginning of each calendar year. Unused vacation leave is paid to employees upon termination. Employees who have a sick leave balance in excess of 144 hours at the beginning of a calendar year are eligible to "convert" up to 40 hours of sick leave if less than that amount is used during the year. Employees may use converted sick leave in place of annual leave. Any balance in converted sick is paid to employees upon termination. This converted sick leave program ends on January 1, 2014. The total liability of the governmental activities for compensated absences is recorded in the government-wide Statement of Net Assets as part of long-term liabilities. However, in accordance with GAAP, the liability is not recorded in the governmental funds financial statements. See Note 10 for additional information about the liability.

Employees earn sick leave at a rate of four hours for each two-week period, with no limit to the amount that can be accumulated. The State does not reimburse employees for unused sick leave upon termination unless employees are eligible for retirement or the sick leave is "converted". Sick leave is expended when used.

At retirement, for participating agencies, an employee receives 25 percent of the value of all unused accumulated sick leave as a mandatory employer contribution into a 401(k) account. Each day of remaining sick leave earned prior to January 1, 2006, may be used to participate in the State 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, is converted to a value (based on the higher of the employee's rate of pay at retirement or the average pay rate of retirees in the previous year) and placed in a Health Reimbursement Arrangement administered by Utah Retirement Systems. The Annual Required

Contribution (ARC) needed to fund current and future liabilities of the State Employee OPEB Plan is provided 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 17 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 a recently created irrevocable trust. Only governors and legislators (elected officials) that retire after January 1, 1998 and have four or more years of service can elect to receive and apply for this benefit. To qualify for health coverage, elected officials must be between 62 and 65 years of age and either be active members at the time of retirement or have continued coverage with the program until the date of eligibility. In addition, to qualify for health coverage, elected officials must begin their 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 begin service prior to July 1, 2011. The State will pay a portion or all the health benefit costs for the elected official and spouse based on years of service. See Note 17 for additional information.

For administrative purposes, the State maintains compensated absences pools within the General Fund, Education Fund, and Transportation Fund. The ongoing payments from the pools are provided by charges to agency budgets as benefits are earned. Vacation leave taken as time off is paid from current budgets when used. Payment of leave balances at termination is made from the compensated absences pools. Proprietary funds, Utah Schools for the Deaf and the Blind, and private purpose trust funds of the primary government also participate in the pools and the 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.

Net Assets/Fund Balances

The difference between assets and liabilities is "Net Assets" on the government-wide, proprietary fund, and fiduciary funds financial statements and "Fund Balance" on the governmental fund financial statements.

In the governmental fund financial statements, fund balances are classified as nonspendable, restricted, or unrestricted (committed, assigned, or unassigned). Restricted 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 an appropriation or legislation. Assigned fund balance is constrained by the Legislature's intent to be used for specific purposes, by directive of the Executive Appropriations Committee of the Legislature or in some cases by legislation. See Note 11 for additional information about fund balances.

The State maintains two stabilization accounts: (1) the General Fund Budget Reserve Account in the General Fund (the "Rainy Day Fund") reported as committed fund balance; and (2) the Education Budget Reserve Account in the Education Fund (the "Education Reserve") reported as restricted fund balance. The resources of both accounts may only be expended when specific non-routine budget shortfalls occur and upon appropriation by the Legislature. See Note 11 for additional information about the stabilization accounts.

F. Revenues and Expenditures/Expenses

When an expenditure/expense is incurred for purposes for which both restricted and unrestricted resources are available, it is the State's general policy to use restricted resources first. When expenditures/expenses are incurred for purposes for which unrestricted (committed, assigned, and unassigned) resources are available, and amounts in any of these unrestricted classifications could be used, it is the State's general policy to spend committed resources first. However, the State has some programs that are funded by appropriations from both unrestricted resources and resources required by law to be deposited in a specific subfund for a specific purpose (which may include restricted resources and unrestricted-committed resources). In those instances, it is the State's policy to expend those resources proportionally based on the amounts appropriated from each source.

Grants

Federal grants and assistance awards made on the basis of entitlement periods are recorded as revenues when entitlement occurs. All federal reimbursement-type grants are recorded as revenues when the related allowable expenditures are incurred and all applicable eligibility requirements are met.

Federal grants include nonmonetary transactions for food and vaccine commodities. Commodities revenue and expenditures are valued at their federally reported value. Commodity inventories at yearend are immaterial. For the fiscal year ended June 30, 2012, the State reported revenue and expenditures of \$21.573 million for commodities in the General Fund, and \$17.252 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. Operating transfers between governmental and business-type activities are reported at the net amount.

Interfund Balances — Interfund receivables and payables have been eliminated from the government-wide Statement of Net Assets, except for the residual amounts due between governmental and business-type activities.

Governmental Fund Financial Statements

Interfund Activity — Interfund transactions for goods sold or services rendered for a price approximating their external exchange value, and employee benefit contributions are accounted for as revenues and expenditures/expenses in the funds involved.

Transfers are used to report flows of cash (or other assets) between funds without equivalent flows of assets in return or a requirement for repayment. The State's transfers are based on legislative appropriations or other legal authority. Transfers are presented in Note 13.

H. Future Changes in Accounting Standards

The governmental Accounting Standards Board (GASB) issued Statement No. 63, *Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position*, and Statement No. 65, *Items Previously Reported as Assets and Liabilities*. The requirements of these Statements are effective for fiscal years 2013 and 2014 respectively. In addition, GASB issued Statement No. 67, *Financial Reporting for Pension Plans – an amendment of GASB Statement No. 25*, and GASB Statement No. 68, *Financial Reporting for Pension Plans – an amendment of GASB Statement No. 27*, effective for fiscal years 2014 and 2015 respectively.

These new accounting and reporting standards may impact the State's recognition and timing of assets and liabilities in government-wide and/or fund financial statements. The requirements of these statements may require restating of beginning net assets and fund balances. The State is currently not planning to early implement these Statements, and has made no estimation of the effect these Statements will have on the financial statements.

NOTE 2. BEGINNING NET ASSET ADJUSTMENTS AND OTHER CHANGES

In evaluating fund type classifications, it was determined the Transportation Investment Fund, which was previously reported as a special revenue fund (major governmental fund), should be reported as a capital project fund (major governmental fund) to accurately account for capital outlay financed in part from the proceeds of general obligation debt. This change had no impact on beginning net assets or governmental activities as reported on the prior year Statement of Activities.

In discussions with Utah State University, it was determined that a research facility, completed in fiscal year 2011, should be included in the University's financial statements since control and use of the facility rests with the University (major component unit) and not with the governmental activities of the primary government. As a result, a prior period adjustment to beginning net assets of governmental activities reported on the government-wide Statement of Activities resulted in a net decrease of \$56.010 million. In addition, a liability due to the primary government as part of the University's financial participation in the research facility was removed from the University's financial statements. As a result, the total prior period adjustment to beginning net assets of component unit activities reported on the government-wide Statement of Activities and the Combining Statement of Activities – Component Units was an increase of \$62.450 million. Had these changes been made in the prior year, there would have been no effect on the prior year Statement of Activities. The effects on beginning amounts reported for capital assets of the primary government are described in Note 8.

The Utah Housing Corporation (major component unit) changed its method of accounting for conduit debt by removing the related balances from the financial statements and disclosing the balance in the footnotes. The reason for this change included comparability to other housing finance agencies, the nature of the transactions, and the information received from outside parties. This change had no impact on component unit beginning net assets or activities as reported on the prior year Statement of Activities.

NOTE 3. DEPOSITS AND INVESTMENTS

Deposits and investments for the primary government and its discrete component units are governed by the Utah Money Management Act (*Utah Code*, Title 51, Chapter 7) and rules of the State of Utah Money Management Council. However, the Act also permits certain funds that have a long-term perspective to make investments of a long-term nature, such as equities and bond mutual funds. In the primary government these are the State Endowment (special revenue fund), Employers' Reinsurance Trust (private purpose trust), and Utah Educational Savings Plan Trust (private

purpose trust). Exempt from the Act in the primary government are the Trust Lands (permanent fund), Utah Retirement Systems and employee benefit trust funds). The discrete component units exempt from the Act are Utah Housing Corporation, Public Employees Health Program, and the college and universities' endowment funds.

A. Primary Government

Custodial Credit Risk — Deposits

The custodial credit risk for deposits is the risk that in the event of a bank failure, the State's deposits may not be recovered. The Money Management Act requires that deposits be in a qualified depository. The Act defines a qualified depository as any financial institution whose deposits are insured by an agency of the federal government and which has been certified by the State Commissioner of Financial Institutions as meeting the requirements of the Act and adhering to the rules of the Utah Money Management Council.

Deposits in the bank in excess of the insured amount are uninsured and uncollateralized. Deposits are not collateralized nor are they required to be by state statute. The deposits for the primary government at June 30, 2012, were \$773.563 million. These deposits are exposed to custodial credit risk as follows:

- \$104.151 million were exposed to custodial credit risk as uninsured and uncollateralized.
- Exposure to custodial credit risk cannot be determined for \$493.278 million of the primary government deposits which are in an FDIC-Insured Savings account at Zions First National Bank (Bank) for Account Owners in the Utah Educational Savings Plan Trust (UESP) (private purpose trust). Contributions to and earnings on the FDIC-insured savings account are insured by the FDIC on a pass-through basis to each Account Owner up to the maximum amount set by federal law. The amount of FDIC insurance provided to an individual is based on the total of (1) the value of an Account Owner's investments in the UESP's FDIC-insured savings account plus (2) the value of other accounts held (if any) at the Bank, as determined by the Bank and by FDIC regulations. It is the Account Owner's responsibility to determine how investments in the savings account would be aggregated with other investments at the Bank for purposes of FDIC insurance.

Investments

The Money Management Act defines the types of securities authorized as appropriate investments and the conditions for making investment transactions. Investment transactions may be conducted only through qualified depositories, certified dealers, or directly with issuers of the investment securities.

The Act authorizes investments in negotiable or nonnegotiable deposits of qualified depositories and permitted negotiable depositories; repurchase and reverse repurchase agreements; commercial paper that is classified as "first tier" by two nationally recognized statistical rating organizations, one of which must be Moody's Investors Services or Standard & Poor's; bankers' acceptances; obligations of the United States Treasury including bills, notes, and bonds; obligations, other than mortgage derivative products, issued by U.S. government sponsored enterprises (U.S. Agencies) such as the Federal Home Loan Bank System, Federal Home Loan Mortgage Corporation (Freddie Mac), Federal National Mortgage Association (Fannie Mae), and Student Loan Marketing Association (Sallie Mae); bonds, notes, and other evidence of indebtedness of political subdivisions of the State; fixed rate corporate obligations and variable rate securities rated "A" or higher, or the equivalent of "A" or higher, by two nationally recognized statistical rating organizations; shares or certificates in a money market mutual fund as defined in the Money Management Act; and the Utah State Public Treasurer's Investment Fund.

Statute allows certain funds acquired by gift, devise or bequest to be invested according to Rule 2 of the Money Management Council. Rule 2 allows the State to invest these funds in any of the above investments or in any of the following, subject to satisfying certain criteria: professionally managed pooled or commingled investment funds, or mutual funds which satisfy certain criteria; common stock, convertible preferred stock or convertible bonds; and corporate bonds or debentures. Currently, the Utah Education Savings Trust is the only entity required to comply with Rule 2.

The primary government's investments at June 30, 2012, are presented below. All investments, except those of the Utah Retirement Systems (pension and other employee benefit trust funds), are presented by investment type and debt securities are presented by maturity. The Utah Retirement Systems are presented consistent with their separately issued financial statements by investment type.

(Table on next page.)

Primary Government Investments
(except pension and other employee benefit trust funds)

At June 30, 2012

(Expressed in Thousands)

<u>Investment Type</u>	<u>Fair Value</u>	<u>Investment Maturities (in years)</u>			
		<u>Less Than 1</u>	<u>1-5</u>	<u>6-10</u>	<u>More Than 10</u>
<u>Debt Securities</u>					
U.S. Treasuries.....	\$ 8,724	\$ 6,691	\$ 1,973	\$ 60	\$ —
U.S. Agencies.....	25,229	1,095	23,325	—	809
Corporate Debt.....	7,861,549	7,828,912	32,637	—	—
Negotiable Certificates of Deposit.....	179,671	179,671	—	—	—
Money Market Mutual Funds.....	1,153,772	1,153,772	—	—	—
Municipal/Public Bonds.....	3,174	—	—	874	2,300
Commercial Paper.....	477,314	477,314	—	—	—
Bond Mutual Funds *.....	918,291	—	—	918,291	—
Repurchase Agreements.....	619	—	619	—	—
Total Debt Securities Investments	10,628,343	\$ 9,647,455	\$ 58,554	\$ 919,225	\$ 3,109
<u>Other Investments</u>					
Equity Securities.....	10,031				
Equity Mutual Funds Securities:					
Domestic.....	4,137,940				
International.....	628,912				
U.S. Unemployment Trust Pool.....	415,735				
Real Estate Held for Investment Purposes..	112,966				
Real Estate Joint Ventures.....	7,262				
Component Units Investment in Primary Government's Investment Pool.....	(670,383)				
Total Investments.....	\$15,270,806				

* At June 30, 2012, the bond mutual funds had an average effective maturity of 7.2 years.

The majority of the primary government's corporate debt securities are variable-rate securities, which adjust periodically to the prevailing market interest rates. Because these securities frequently reprice, interest rate risk is substantially reduced at each periodic reset date. In the table above, variable-rate securities are presented according to the length of time until the next reset date rather than the stated maturity.

In addition, significant funds with a long-term investment perspective have the following mix of investments (percentages are of the fund's total investments).

- Utah Educational Savings Plan Trust (private purpose trust) – \$3,255.351 million, 77 percent, in domestic equity mutual fund securities; \$483.681 million, 11.5 percent, in bond mutual funds; \$374.748 million, 8.9 percent, in international equity mutual fund securities; and \$111.806 million, 2.6 percent, in the Utah Public Treasurer's Investment Fund.
- Trust Lands (permanent fund) – \$630.253 million, 46.5 percent, in domestic equity mutual fund securities; \$343.830 million, 25.3 percent, in bond mutual funds; \$254.164

million, 18.8 percent, in international equity mutual fund securities; \$119.361 million, 8.8 percent in real estate; and \$8.206 million, 0.6 percent, in the Utah Public Treasurer's Investment Fund.

- State Post-Retirement Benefits Trusts (pension and other employee benefit trust funds) – \$79.297 million, 55.4 percent, in domestic equity mutual fund securities; \$51.661 million, 36.1 percent, in bond mutual funds; and \$12.188 million, 8.5 percent, in the Utah Public Treasurer's Investment Fund.
- State Endowment Fund (special revenue fund) – \$52.984 million, 43 percent, in domestic equity mutual fund securities; and \$39.12 million, 31.8 percent, in bond mutual funds; \$31.015 million, 25.2 percent, in the Utah Public Treasurer's Investment Fund.
- Student Assistance Programs (major enterprise fund) – \$119.902 million, 41.6 percent, in domestic equity mutual fund securities; \$167.089 million, 57.9 percent, in the Utah Public Treasurer's Investment Fund; and \$1.428 million, 0.5 percent, in U.S. treasuries/agencies.

Utah Retirement Systems
(pension and other employee benefit trust funds)
Investments at Fair Value
At December 31, 2011
(Expressed in Thousands)

Investment Type	Defined Benefit	Defined Contribution	Total All Systems and Plans
Debt Securities – Domestic	\$ 2,285,172	\$ 1,425,826	\$ 3,710,998
Debt Securities – International	751,602	88,670	840,272
Equity Securities – Domestic	3,976,849	827,239	4,804,088
Equity Securities – International	2,643,728	616	2,644,344
Short-term Securities Pools	1,017,405	8,329	1,025,734
Mortgage Loans:			
Real Estate Notes	6,845	—	6,845
Real Assets	2,885,926	39,955	2,925,881
Alternative Investments (Venture Capital)	2,254,396	—	2,254,396
Absolute Return	3,286,714	—	3,286,714
Mutual Fund – Domestic	—	498,303	498,303
Collective Investment Trust – International	—	296,534	296,534
Investments Held by Broker-dealers			
Under Securities Lending Program:			
U.S. Government and Agency Securities	802,588	—	802,588
Corporate Debt Securities – Domestic	50,060	—	50,060
Debt Securities – International	132,591	—	132,591
Equity Securities – Domestic	599,149	—	599,149
Equity Securities – International	103,317	—	103,317
Total Investments	20,796,342	3,185,472	23,981,814
Securities Lending Collateral Pool	1,732,651	—	1,732,651
Total Investments	<u>\$ 22,528,993</u>	<u>\$ 3,185,472</u>	<u>\$ 25,714,465</u>

Interest Rate Risk — Investments

Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment.

The primary government's policy for managing interest rate risk is to comply with the State's Money Management Act. Section 51–7–11 of the Act requires that the remaining term to maturity of investments may not exceed the period of availability of the funds to be invested. The Act further limits the remaining term to maturity on all investments in commercial paper, bankers' acceptances, fixed rate negotiable deposits, and fixed rate corporate obligations to 270 days – 13 months or less. In addition, variable rate negotiable deposits and variable rate securities may not have a remaining term to final maturity exceeding two years. Funds that follow Rule 2 of the Money Management Council may not allow the dollar-weighted average maturity of fixed-income securities to exceed ten years.

The Utah Retirement Systems (URS) (pension and other employee benefit trust funds) manage their exposure to fair value loss arising from increasing interest rates by complying with the following policy:

- For domestic debt securities managers, an individual debt securities investment manager's portfolio shall have an

effective duration between 75 and 125 percent of the effective duration of the appropriate index.

- The international debt securities investment managers shall maintain an effective duration of their portfolio between 50 and 150 percent of the appropriate index.

Duration is a measure of a debt investment's exposure to fair value changes arising from changes in interest rates. It uses the present value of cash flows, weighted for those cash flows as a percentage of the investment's full price.

The URS compares an investment's effective duration against the Barclays Capital US Aggregate Index for domestic debt securities and the Barclays Capital Global Aggregate Index for international debt securities, and the Barclays Capital Global Inflation Bond Index (USD hedged) for inflation-linked debt securities. The index range at December 31, 2011, was 3.76–6.27 for domestic debt securities, 2.95–8.86 for international debt securities and 8.77–13.15 for inflation-linked debt securities. At December 31, 2011, no individual debt security investment manager's portfolio was outside of the policy guidelines. At December 31, 2011, the following tables show the investments by investment type, amount, and the effective weighted duration.

Utah Retirement Systems
(pension and other employee benefit trust funds)
Debt Securities Investments, Domestic
At December 31, 2011
(Expressed in Thousands)

Investment	Defined Benefit Plans		Defined Contribution Plans		Total All Systems and Plans
	Fair Value	Effective Weighted Duration	Fair Value	Effective Weighted Duration	
Asset-backed Securities	\$ 87,103	1.68	\$ 60,435	0.75	\$ 147,538
Commercial Mortgage-backed	111,963	2.86	119,957	2.71	231,920
Corporate Bonds	516,609	5.20	352,658	4.74	869,267
Corporate Convertible Bonds	3,438	0.88	—	—	3,438
Fixed Income Derivatives – Futures	(476,753)	4.92	—	—	(476,753)
Fixed Income Derivatives – Options	35	NA	—	—	35
Fixed Income Futures	476,753	NA	—	—	476,753
Government Agencies	101,509	4.32	274,104	2.13	375,613
Government Bonds	828,102	7.03	24,644	0.44	852,746
Government Mortgage-backed Securities.....	971,337	1.88	288,372	2.06	1,259,709
Gov't Issued Commercial Mortgage-backed Funds – Corporate Bond.....	1,441	4.86	—	—	1,441
Guaranteed Fixed Income.....	85,650	NA	—	—	85,650
Index Linked Government Bonds.....	1,443	1.45	—	—	1,443
Municipal/Provincial Bonds	270,882	5.60	—	—	270,882
Non-government Backed C.M.O.s.....	14,722	11.95	32,213	9.76	46,935
Other Fixed Income	156,375	2.24	—	—	156,375
Collateral Held Elsewhere	14	NA	40,521	NA	40,535
Other Options	1,010	NA	—	—	1,010
Swap Liabilities	(14,252)	NA	—	—	(14,252)
Swaps	(148)	NA	—	—	(148)
Treasury Inflation Protected Securities.....	589	NA	—	—	589
Treasury Notes.....	—	—	18,789	4.04	18,789
Whole loan C.M.O.s.....	—	—	200,608	4.21	200,608
	—	—	13,525	0.53	13,525
Total Debt Securities Investments, Domestic.....	\$ 3,137,822	4.33	\$ 1,425,826	3.13	\$ 4,563,648

Utah Retirement Systems
(pension and other employee benefit trust funds)
Debt Securities Investments, International
At December 31, 2011
(Expressed in Thousands)

Investment	Defined Benefit Plans		Defined Contribution Plans		All Systems and Plans
	Fair Value	Effective Weighted Duration	Fair Value	Effective Weighted Duration	
Asset Backed Securities	\$ 1,010	0.48	\$ —	—	\$ 1,010
Corporate Bonds	240,690	4.41	13,515	6.36	254,205
Fixed Income Derivative – Futures.....	(78,527)	7.01	(12,107)	6.33	(90,634)
Fixed Income Futures	78,527	NA	12,107	NA	90,634
Government Agencies.....	12,001	2.93	238	3.80	12,239
Government Bonds	274,977	5.73	40,401	7.93	315,378
Index Linked Government Bonds.....	340,877	7.55	28,385	7.12	369,262
Municipal/Provincial Bonds	7,761	2.85	—	—	7,761
Non-government Backed C.M.O.s.....	6,592	0.05	2,848	0.16	9,440
Other Options	285	NA	3,283	0.09	3,568
Total.....	\$ 884,193	5.86	\$ 88,670	6.02	\$ 972,863

Credit Risk of Debt Securities

Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. The primary government, with the exception of the Utah Retirement Systems (URS) (pension and other employee benefit trust funds), follows the Money Management Act as previously discussed as its policy for reducing exposure to investment credit risk.

The primary government’s rated debt investments as of June 30, 2012, with the exception of URS, were rated by Standard and Poor’s and/or an equivalent nationally recognized statistical rating organization and the ratings are presented below using the Standard and Poor’s rating scale. Securities rated less than “A” met the investment criteria at the time of purchase.

Primary Government Rated Debt Investments
(except pension and other employee benefit trust funds)
At June 30, 2012
(Expressed in Thousands)

<u>Debt Investments</u>	<u>Fair Value</u>	<u>Quality Ratings</u>			
		<u>AAA</u>	<u>AA</u>	<u>A</u>	<u>BBB</u>
U.S. Agencies	\$ 25,229	\$ 90	\$ 24,330	\$ —	\$ —
Corporate Debt	\$ 7,861,549	\$ —	\$ 764,741	\$ 5,999,990	\$ 1,096,818
Negotiable Certificates of Deposit	\$ 179,671	\$ —	\$ 50,060	\$ 129,348	\$ —
Money Market Mutual Funds	\$ 1,153,772	\$ 3,772	\$ —	\$ —	\$ 100,000
Municipal/Public Bonds	\$ 3,174	\$ 1,418	\$ 1,756	\$ —	\$ —
Commercial Paper	\$ 477,314	\$ —	\$ —	\$ —	\$ —
Bond Mutual Funds	\$ 918,291	\$ —	\$ —	\$ —	\$ —
Repurchase Agreements – Underlying:					
U.S. Treasuries	\$ 619	\$ —	\$ —	\$ —	\$ —

Continues Below

<u>Debt Investments</u>	<u>Quality Ratings</u>		
	<u>A1 *</u>	<u>A2 *</u>	<u>Unrated</u>
U.S. Agencies	\$ —	\$ —	\$ 809
Corporate Debt	\$ —	\$ —	\$ —
Negotiable Certificates of Deposit	\$ —	\$ —	\$ 263
Money Market Mutual Funds	\$ —	\$ —	\$ 1,050,000
Municipal/Public Bonds	\$ —	\$ —	\$ —
Commercial Paper	\$ 317,436	\$ 159,878	\$ —
Bond Mutual Funds	\$ —	\$ —	\$ 918,291
Repurchase Agreements – Underlying:			
U.S. Treasuries	\$ —	\$ —	\$ 619

* A1 and A2 are Commercial Paper ratings

The URS expects its domestic debt securities investment managers to maintain diversified portfolios by sector and by issuer using the following guidelines:

- U.S. government and agency securities — no restriction.
- Total portfolio quality shall maintain a minimum overall rating of “A” (S&P) or equivalent rating.
- Securities with a quality rating of below BBB– are considered below investment grade. No more than 5 percent of an investment manager’s assets at market with a single issuer of 1 percent of the total portfolio can be below investment grade.
- Upon approval, a domestic debt securities investment manager may invest up to 10 percent of the portfolio in non-U.S. dollar denominated bonds.
- Upon approval, the international debt securities investment managers may hold up to 25 percent of the market value of

their portfolios in securities rated below investment grade (S&P index BBB– or Moody’s index Baa3). The remaining assets shall have on average an investment grade rating.

The weighted quality rating average of the domestic debt securities, excluding pooled investments, at December 31, 2011, is AAA and the fair value of below grade investments is \$207.821 million or 6.62 percent of the domestic portfolio. The weighted quality rating average of the international debt securities investments, at December 31, 2011, is AA+ and the fair value of below grade investments is \$42.444 million or 4.8 percent of the international portfolio.

The following table presents the URS credit risk ratings as of December 31, 2011:

Utah Retirement Systems
(pension and other employee benefit trust funds)
Debt Securities Investments at Fair Value
At December 31, 2011
(Expressed in Thousands)

Quality Rating	Defined Benefit Plans			Defined Contribution Plans			Total All Systems and Plans
	Domestic	International	Total	Domestic	International	Total	
AAA	\$ 1,064,767	\$ 506,015	\$ 1,570,782	\$ 133,484	\$ 35,097	\$ 168,581	\$ 1,739,363
AA+	133,504	1,152	134,656	32,393	13,110	45,503	180,159
AA	15,319	7,793	23,112	56,656	999	57,655	80,767
AA-	18,415	105,736	124,151	1,306	18,305	19,611	143,762
A+	42,237	22,597	64,834	37,520	1,204	38,724	103,558
A	84,311	20,504	104,815	36,879	3,546	40,425	145,240
A-	171,716	90,451	262,167	25,172	2,898	28,070	290,237
BBB+	86,960	27,096	114,056	166,515	5,377	171,892	285,948
BBB	80,239	35,966	116,205	50,598	2,549	53,147	169,352
BBB-	49,188	21,474	70,662	26,541	1,575	28,116	98,778
BB+	14,279	14,142	28,421	22,084	753	22,837	51,258
BB	10,447	—	10,447	7,841	—	7,841	18,288
BB-	9,681	14,349	24,030	—	—	—	24,030
B+	353	—	353	23,342	120	23,462	23,815
B	14,074	—	14,074	—	—	—	14,074
B-	8,510	2,702	11,212	—	—	—	11,212
CCC+	3,778	444	4,222	—	—	—	4,222
CCC	26,482	—	26,482	—	—	—	26,482
CCC-	3,588	—	3,588	—	—	—	3,588
CC	10,411	—	10,411	—	—	—	10,411
D	5,503	—	5,503	—	—	—	5,503
NR	100,715	11,250	111,965	23,623	2,757	26,380	138,345
Total Credit Risk Debt Securities	1,954,477	881,671	2,836,148	643,954	88,290	732,244	3,568,392
U.S. Government and Agencies *	1,182,733	—	1,182,733	781,872	380	782,252	1,964,985
Pooled Investments	612	2,522	3,134	—	—	—	3,134
Total Debt Securities Investments	\$ 3,137,822	\$ 884,193	\$ 4,022,015	\$ 1,425,826	\$ 88,670	\$ 1,514,496	\$ 5,536,511

* U.S. Government and Agencies investments are comprised of 53 percent Fannie Mae, 19 percent Federal Home Loan Mortgage Company, and 9 percent Ginnie Mae government mortgage backed securities and 19 percent in U.S. Treasury Bonds. Implicitly guaranteed government agencies and instrumentalities are included in the quality ratings above.

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, 2012, except those of the Utah Retirement Systems (URS) (pension and other employee benefit trust funds), were held by the State or in the State's name by the State's custodial banks; except \$619 thousand of repurchase agreements where the underlying securities were uninsured and held by the investment's counterparty, not in the name of the State.

At December 31, 2011, the URS investments were registered in the name of URS and held by their custodians; however, there is

\$12.104 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 \$82.962 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 and other employee benefit trust funds), the primary government's policy for reducing this risk of loss is to comply with the Rules of the Money Management Council. Rule 17 of the Money Management Council limits investments in a single issuer of commercial paper and corporate obligations to between 5 and 10 percent depending upon the

total dollar amount held in the portfolio. Funds that follow Rule 2 of the Money Management Council are limited to investments in equity securities and fixed income corporate securities to no more than 5 percent of all funds in any one issuer and no more than 25 percent of all funds in any one industry. No more than 5 percent of all funds may be invested in securities of a corporation that has been in continuous operation for less than three years. No more than 5 percent of the outstanding voting securities of any one corporation may be held. In addition, Rule 2 limits investment concentrations in certain types of investments. The Money Management Council limitations do not apply to securities issued by the U.S. government and its agencies.

The primary government had no debt securities investments at June 30, 2012, with more than 5 percent of the total investments in a single issuer.

The Utah Retirement Systems debt securities investments had no single issuer investments at December 31, 2011, that exceed their diversified portfolio by sector and by issuer using the following guidelines:

- AAA/Aaa Debt Securities — no more than 5 percent of an investment manager's assets at market with a single issuer.
- AA-/Aa3 Debt Securities or higher — no more than 4 percent of an investment manager's assets at market with a single issuer.
- A-/A3 Debt Securities or higher — no more than 3 percent of an investment manager's assets at market with a single issuer.
- BBB-/Baa3 Debt Securities or higher — no more than 2 percent of an investment manager's assets at market with a single issuer.
- For Debt Securities — no individual holding shall constitute more than 10 percent of the market value of outstanding debt of a single issuer with the exception of the U.S. government or its agencies, or collateralized mortgage obligations.
- For Domestic Equity Securities — no individual holdings shall constitute more than 4 percent of the securities of any single issuer. Also, no more than 8 percent of an investment manager's assets shall be invested in the equity or REIT securities of any single issuer at market; or if specifically authorized in the manager's contract, the exposure of the

portfolio to any single issuer shall not exceed the greater of 5 percent of the portfolio value or 2 percent of the portfolio value plus the benchmark weight measured at the time of purchase.

- For International Equity Securities — no more than 8 percent of an investment manager's assets shall be invested in the equity or REIT securities of any single issuer at market; or if specifically authorized in the manager's contract, the exposure of the portfolio to any single issuer shall not exceed the greater of 5 percent of the portfolio value or 2 percent of the portfolio value plus the benchmark weight measured at the time of purchase.

Foreign Currency Risk — Investments

Foreign currency risk is the risk that changes in exchange rates will adversely affect the fair value of an investment or a deposit. The primary government, except the Utah Retirement Systems (URS) (pension and other employee benefit trust funds), does not have a formal policy to limit foreign currency risk.

The Utah Educational Savings Plan Trust (private purpose trust) has \$374.748 million and the Trust Lands (permanent fund) has \$254.164 million invested in international equity funds. As such, no currency denomination is presented.

The Utah Retirement Systems (URS) (pension and other employee benefit trust funds), expect the International Securities Investment Managers to maintain diversified portfolios by sector and by issuer using the following guidelines:

- International investment managers invest in fixed income instruments and equity instruments of corporations headquartered outside of the United States unless specifically authorized within the investment manager's contract.
- Domestic investment managers are allowed to invest in international corporations traded in American Depository Receipts (ADR).
- Portfolios should be adequately diversified to limit foreign currency and security risk.

Risk of loss arises from changes in currency exchange rates. URS exposure to foreign currency risk is shown below.

(Table on next page.)

Utah Retirement Systems
(pension and other employee benefit trust funds)
Foreign Currency Risk
International Investment Securities at Fair Value
At December 31, 2011
(Expressed in Thousands)

Currency	Defined Benefit Plans			Defined Contribution Plans			Total All Systems And Plans	
	Short Term	Debt	Equity	Total	Equity	Debt		Total
ADR* US dollar.....	\$ —	\$ 6,787	\$ 829,319	\$ 836,106	\$ 6,278	\$ 23,470	\$ 29,748	\$ 865,854
Argentine peso	—	—	1,442	1,442	—	—	—	1,442
Australian dollar.....	1,755	28,586	69,504	99,845	17,593	1,307	18,900	118,745
Bahraini – US dollar	—	1,531	—	1,531	6	—	6	1,537
Bermuda – US dollar.....	—	1,766	—	1,766	1,185	58	1,243	3,009
Brazilian real.....	—	12,837	6,225	19,062	9,359	405	9,764	28,826
British pound sterling.....	4,199	243,948	361,292	609,439	42,989	9,192	52,181	661,620
Canadian dollar.....	763	67,475	118,704	186,942	25,165	6,069	31,234	218,176
Cayman Islands dollar....	—	3,698	—	3,698	2,057	157	2,214	5,912
Chilean peso.....	—	848	—	848	1,195	645	1,840	2,688
Chinese yuan renminbi...	—	—	24,989	24,989	7,927	—	7,927	32,916
Columbian peso	—	—	—	—	589	—	589	589
Congolese franc	—	—	—	—	10	—	10	10
Croatian kuna.....	—	5,114	—	5,114	—	—	—	5,114
Czech koruna.....	—	—	—	—	232	—	232	232
Danish krone	111	700	11,519	12,330	2,182	—	2,182	14,512
Egyptian pound.....	—	—	—	—	211	—	211	211
Euro	8,758	244,273	530,390	783,421	55,657	19,760	75,417	858,838
French Pacific franc	—	—	—	—	6	—	6	6
Gibraltar pound.....	—	—	—	—	33	—	33	33
Guernsey pound.....	—	203	—	203	—	—	—	203
Hong Kong dollar	1,099	4,565	55,673	61,337	6,922	—	6,922	68,259
Hungarian forint.....	—	9,449	—	9,449	179	(590)	(411)	9,038
Icelandic krona.....	—	2,152	—	2,152	—	—	—	2,152
Indian rupee	25	2,737	18,188	20,950	4,189	—	4,189	25,139
Indonesian rupiah.....	—	—	—	—	2,155	—	2,155	2,155
Isle of Man pound.....	—	—	—	—	134	—	134	134
Japanese yen	3,849	77,490	428,307	509,646	44,766	20,753	65,519	575,165
Korean won.....	—	8,724	30,913	39,637	10,273	—	10,273	49,910
Latvian lat	—	828	—	828	—	412	412	1,240
Malaysian ringgit	—	1,986	9,507	11,493	2,578	—	2,578	14,071
Mauritian rupee.....	—	—	1,134	1,134	67	2,286	2,353	3,487
Mexican peso.....	—	18,269	—	18,269	2,982	—	2,982	21,251
Moroccan dirham.....	—	—	—	—	100	—	100	100
Netherlands Antillean gulden	—	3,382	—	3,382	—	—	—	3,382
New Israeli shekel.....	69	6,026	15,599	21,694	1,378	—	1,378	23,072
New Zealand dollar.....	58	—	678	736	362	109	471	1,207
Norwegian krone.....	92	21,166	11,867	33,125	1,785	897	2,682	35,807
Peruvian nuevo soles.....	—	—	685	685	183	—	183	868
Philippines peso	—	—	3,076	3,076	528	—	528	3,604
Polish zloty	—	12,583	—	12,583	893	869	1,762	14,345
Qatari riyal.....	—	931	—	931	—	313	313	1,244
Russian Federation ruble.....	—	8,946	—	8,946	3,798	—	3,798	12,744
Singaporean dollar	114	29,536	27,581	57,231	3,249	1,427	4,676	61,907
South African rand	—	—	—	—	5,399	195	5,594	5,594
Swedish krona.....	685	37,191	31,729	69,605	6,049	1,544	7,593	77,198
Swiss franc.....	797	17,734	149,151	167,682	16,279	(846)	15,433	183,115
Taiwanese new dollar....	6	—	2,212	2,218	7,850	—	7,850	10,068
Thai baht	—	—	1,934	1,934	1,466	—	1,466	3,400
Turkish lira.....	—	—	2,945	2,945	912	—	912	3,857
United Arab Emirates dirham.....	—	2,325	2,482	4,807	—	—	—	4,807
Venezuelan bolivar	—	407	—	407	—	238	238	645
Total Securities Subject to Foreign Currency Risk...	\$ 22,380	\$ 884,193	\$ 2,747,045	\$ 3,653,618	\$ 297,150	\$ 88,670	\$ 385,820	\$ 4,039,438

* American Depository Receipts

B. Component Units**Custodial Credit Risk — Deposits**

The custodial credit risk for deposits is the risk that in the event of a bank failure, the component unit's deposits may not be recovered.

The component units follow the Money Management Act by making deposits only in qualified financial institutions in accordance with the Act. The deposits in the bank in excess of the insured amount are uninsured and uncollateralized. Deposits are not collateralized nor are they required to be by state statute. The deposits for the component units at June 30, 2012, were \$244.547 million. Of these, \$191.45 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, 2012, are presented below.

Component Units Debt Securities Investments

At June 30, 2012

(Expressed in Thousands)

<u>Investment Type</u>	<u>Fair Value</u>	<u>Investment Maturities (in years)</u>				
		<u>Less Than 1</u>	<u>1-5</u>	<u>6-10</u>	<u>11-20</u>	<u>More Than 20</u>
<u>Debt Securities</u>						
U.S. Treasuries	\$ 419,898	\$ 269,207	\$ 148,941	\$ 1,181	\$ 569	\$ —
U.S. Agencies	877,775	318,100	190,227	127,726	176,228	65,494
Corporate Debt	358,910	141,517	122,953	77,975	14,490	1,975
Commercial Paper	32,750	32,750	—	—	—	—
Money Market Mutual Funds	375,647	375,647	—	—	—	—
Negotiable Certificates of Deposit	4,744	3,213	1,531	—	—	—
Municipal/Public Bonds	26,089	—	3,719	8,322	13,972	76
Repurchase Agreements	55,025	55,025	—	—	—	—
Guaranteed Investment Contracts	114,037	—	14,907	—	99,130	—
Bond Mutual Funds	249,785	13,123	32,728	198,732	5,071	131
Securities Lending Cash Collateral Pool	28,619	28,619	—	—	—	—
Utah Public Treasurer's Investment Fund	670,383	670,383	—	—	—	—
Total Debt Securities Investments	3,213,662	\$ 1,907,584	\$ 515,006	\$ 413,936	\$ 309,460	\$ 67,676
<u>Other Investments</u>						
Equity Securities	24,031					
Equity Mutual Funds Securities:						
Domestic	72,801					
International	2,218					
Alternatives	10,964					
Total Investments	\$ 3,323,676					

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, 2012, 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, 2012
(Expressed in Thousands)

<u>Debt Investments</u>	Fair Value	Quality Ratings			
		AAA	AA	A	BBB
U.S. Agencies	\$ 877,775	\$ 392,067	\$ 471,812	\$ 12,737	\$ 1,159
Corporate Debt.....	\$ 358,910	\$ 2,096	\$ 30,464	\$ 240,368	\$ 53,856
Commercial Paper	\$ 32,750	\$ —	\$ —	\$ —	\$ —
Money Market Mutual Funds	\$ 375,647	\$ 233,178	\$ —	\$ —	\$ —
Negotiable Certificates of Deposit.....	\$ 4,744	\$ 483	\$ —	\$ 2,907	\$ —
Municipal/Public Bonds	\$ 26,089	\$ 12,489	\$ 13,600	\$ —	\$ —
Guaranteed Investment Contracts	\$ 114,037	\$ —	\$ —	\$ —	\$ —
Bond Mutual Funds	\$ 249,785	\$ —	\$ 83,623	\$ 1,146	\$ 684
Securities Lending Cash Collateral Pool.....	\$ 28,619	\$ —	\$ —	\$ —	\$ —
Utah Public Treasurer's Investment Fund.....	\$ 670,383	\$ —	\$ —	\$ —	\$ —
Repurchase Agreements – Underlying:					
U.S. Agencies.....	\$ 33,682	\$ —	\$ 29,000	\$ —	\$ —
Money Market Mutual Funds	\$ 21,343	\$ —	\$ —	\$ —	\$ —

Continues Below

<u>Debt Investments</u>	Quality Ratings			
	BB	B	A1 *	Unrated
U.S. Agencies	\$ —	\$ —	\$ —	\$ —
Corporate Debt.....	\$ 9,473	\$ 955	\$ —	\$ 21,698
Commercial Paper	\$ —	\$ —	\$ 32,750	\$ —
Money Market Mutual Funds	\$ —	\$ —	\$ —	\$ 142,469
Negotiable Certificates of Deposit.....	\$ —	\$ —	\$ —	\$ 1,354
Municipal/Public Bonds	\$ —	\$ —	\$ —	\$ —
Guaranteed Investment Contracts	\$ —	\$ —	\$ —	\$ 114,037
Bond Mutual Funds	\$ 456	\$ —	\$ —	\$ 163,876
Securities Lending Cash Collateral Pool.....	\$ —	\$ —	\$ —	\$ 28,619
Utah Public Treasurer's Investment Fund.....	\$ —	\$ —	\$ —	\$ 670,383
Repurchase Agreements – Underlying:				
U.S. Agencies.....	\$ —	\$ —	\$ —	\$ 4,682
Money Market Mutual Funds	\$ —	\$ —	\$ —	\$ 21,343

* A1 is Commercial Paper rating

Custodial Credit Risk — Investments

Custodial credit risk for investments is the risk that, in the event of a failure of the counter party, the component units will not be able to recover the value of the investment or collateral securities that are in the possession of an outside party. The component units do not have a formal policy for custodial credit risk.

The various component units' investments at June 30, 2012, 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	\$ 338,957
U.S. Agencies	\$ 714,999
Corporate Debt	\$ 70,472
Equity Securities – Domestic.....	\$ 5,618
Municipal/Public Bonds	\$ 15,922

Counterparty's Trust Department or Agent

U.S. Treasuries	\$ 53,481
U.S. Agencies	\$ 1,003
Corporate Debt	\$ 79,141
Repurchase Agreements	\$ 21,343

Concentration of Credit Risk — Investments

Concentration of credit risk is the risk of loss attributed to the magnitude of a government's investment in a single issuer. Except for Utah Housing Corporation and Public Employees Health Program, the component units' policy for reducing this risk of loss is the same as described above for the primary government for non-endowment funds. For college and university endowments funds, their policy for reducing this risk of loss is to follow the Uniform Prudent Management of Institutional Funds Act (UPMIFA) and State Board of Regents Rule 541, Management and Reporting of Institutional Investments (Rule 541) or separate endowment investment policies which have been approved by their Board of Trustees and by the Board of Regents.

The Utah Housing Corporation places no limit on the amount the Corporation may invest in any one issuer. More than five percent of the Corporation's investments are in the Federal National Mortgage Association, CDC Guaranteed Investment Contracts, and Trinity investments. These investments are 11.1 percent, 9.39 percent, and 11.23 percent, respectively, of the Corporation's total investments.

Public Employees Health Program's policy limits the amount that may be invested in any one issuer to between 2 and 5 percent, depending on the credit rating of the security. There is no limit to investments in U.S. Government and Agency Securities. All investments are within policy limits.

The University of Utah held more than 5 percent in the Federal Home Loan Bank and the Federal Farm Credit Bank. This investment represents 20.1 percent and 8.4 percent, respectively, of the University's total investments.

Utah State University held more than 5 percent of total investments in securities of the Federal Home Loan Bank, the Federal Home Loan Mortgage Corporation and the Federal National Mortgage Association. These investments represent 9.08 percent, 8.74 percent and 13.3 percent, respectively; of the University's total investments.

Foreign Currency Risk — Investments

Foreign currency risk is the risk that changes in exchange rates will adversely affect the fair value of an investment or a deposit. The component units do not have a formal policy to limit foreign currency risk. Dixie State College of Utah's Foundation (nonmajor component unit) has \$2.218 million invested in international equities and, as such, no currency denomination is presented.

C. Securities Lending

The Utah Retirement Systems (URS) (pension and other employee benefit trust funds) and the Public Employees Health Program (PEHP) (major 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 105 percent of the market value of the international securities on loan (URS only), with a simultaneous agreement to return the collateral for the same securities in the future. For both state entities, their custodial bank is the agent for its securities lending program. Securities under loan are maintained in the financial records, and corresponding liabilities are recorded for market value of the collateral received.

At yearend, neither the Utah Retirement Systems nor Public Employees Health Program had any credit risk exposure to borrowers because the collateral exceeded the amount borrowed. The securities on loan at yearend for the entities were \$1.688 billion

and \$28.235 million, respectively, and the collateral received for those securities on loan was \$1.733 billion and \$28.619 million, respectively. Under the terms of the lending agreement, both state entities are indemnified against loss should the lending agent be unable to recover borrowed securities and distributions due to borrower insolvency or failure of the lending agent to properly evaluate the creditworthiness of the borrower. In addition, they are indemnified against loss should the lending agent fail to demand adequate and appropriate collateral on a timely basis. All securities loaned can be terminated on demand by either the state entity or the borrower. Cash collateral is invested in the lending agent's short-term investment pool.

The short-term investment pool guidelines specify that a minimum of 20 percent of the invested cash collateral is to be available each business day and that the dollar weighted average maturity of holdings should not exceed 60 days. The relationship between the maturities of the short-term investment pool and each of the state entities' loans is affected by the maturities of the securities loans made by other entities that use the agent's pool, which the state entities cannot determine. Since the securities lending collateral is in a pool maintained by the custodial bank, the state entities do not have the ability to pledge or sell the securities, and it is not necessary to report the total income and expenses of securities lending.

D. Derivative Financial Instruments

Utah Retirement Systems

The Utah Retirement Systems (URS) (pension and other employee benefit trust funds) invests in derivative financial investments as authorized by Board policy. Derivatives are financial arrangements between two parties whose payments are based on, or "derived" from, the performance of some agreed-upon benchmark. All derivatives are considered investments. The fair value of all derivative financial instruments is reported in the Statements of Fiduciary Net Assets—Pension and Other Employee Benefit Trust Funds. By policy, portfolio liabilities associated with investments shall be backed by cash equivalents or deliverable securities. URS does not have a policy regarding master netting arrangements. At December 31, 2011, URS had five types of derivative financial instruments: futures, currency forwards, options, swaps, and Synthetic Guaranteed Investment Contracts.

Futures represent commitments to purchase (asset) or sell (liability) securities at a future date and at a specified price. Futures contracts are traded on organized exchanges (exchange traded) thereby minimizing URS' credit risk. The net change in the futures contracts value is settled daily in cash with the exchanges. Net gains or losses resulting from the daily settlements are included with trading account securities gains or losses in the Statement of Changes in Fiduciary Net Assets. At December 31, 2011 and December 31, 2010, URS' investments had the following notional futures balances as shown in the table below.

Utah Retirement Systems
(pension and other employee benefit trust funds)
Futures — Notional Value
At December 31
(Expressed in Thousands)

	Defined Benefit Plans		Defined Contribution Plans	
	2011	2010	2011	2010
Cash and Cash Equivalent				
Derivative Futures:				
Short.....	\$ (66,714)	\$ —	\$ (3,639)	\$ —
Equity				
Derivative Futures:				
Long.....	945,839	810,942	22,360	—
Short.....	—	(539,318)	—	—
Fixed Income				
Derivative Futures:				
Long.....	192,591	230,455	6,330	—
Short.....	(762,049)	(930,580)	(18,436)	—
Total Futures.....	<u>\$ 309,667</u>	<u>\$ (428,501)</u>	<u>\$ 6,615</u>	<u>\$ —</u>

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, 2011 and December 31, 2010, URS investments included the following currency forwards balances (expressed in thousands):

Currency Forwards	2011 Fair Value	2010 Fair Value
Forwards Subject to Foreign		
Currency Risk (pending foreign exchange sales):		
Defined Benefit Plans	\$ 9,119	\$ 5,003
Defined Contribution Plans	493	(3)
Total Currency Forwards	<u>\$ 9,612</u>	<u>\$ 5,000</u>

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, 2011 and December 31, 2010, URS investments had the following options balances (expressed in thousands):

Options	2011 Notional Market Value	2010 Notional Market Value
Fixed Income:		
Call	\$ 35	\$ —
Swaptions:		
Call	(13,524)	(4,132)
Put	(443)	(1,995)
Total Options	<u>\$ (13,932)</u>	<u>\$ (6,127)</u>

URS has entered into various inflation and interest rate swap agreements in an attempt to manage their exposure to inflation and interest rate risk. Inflation risk represents the exposure to fair value losses arising from inflation, while interest rate risk represents the exposure to fair value losses arising from the future changes in prevailing market interest rates. Swaps represent an agreement between two or more parties to exchange sequences of cash flows over a period in the future. In the most common type of interest rate swap arrangement, one party agrees to pay fixed interest payments on designated dates to a counterparty who, in turn, agrees to make return interest payments that float with some reference rate. In an inflation swap one party pays a fixed rate on a notional principal amount to a counterparty, who in turn agrees to make return payments associated with a floating rate linked to an inflation index. 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. Gains and losses on swaps are determined based on market values and are recorded in the Statement of Changes in Fiduciary Net Assets. Swap market values are determined by an independent third party. At December 31, 2011 and December 31, 2010, URS investments had the swap market value balances as shown in the table below.

Utah Retirement Systems
(pension and other employee benefit trust funds)
Interest Rate Swaps
At December 31, 2011
(Expressed in Thousands)

	Outstanding Notional Amount*	URS Rate	Counterparty Rate	Maturity Date	2011 Fair Value	2010 Fair Value
Real Estate Portfolio						
Interest Rate Swaps:*****	<u>\$1,072,693</u>	4.308 % – 5.464 %	One Month LIBOR**	2012–2021	<u>\$ (107,338)</u>	<u>\$ (106,499)</u>
Fixed Income Portfolio						
Interest Rate Swaps:	\$ 115,039	0.9375 % – 5.503 %	Three Month LIBOR**	2012–2041	\$ (166)	\$ 4,629
	189,000	Three Month LIBOR**	0.739 % – 4.057 %	2013–2040	589	(38)
	5,010	USCPIU***	2.650 % – 2.940 %	2020–2030	—	25
	<u>2,100</u>	1.907 % (EUR)	Six Month EURIBOR****	2016	<u>24</u>	<u>—</u>
Total Fixed Income						
Interest Rate Swaps	<u>\$ 311,149</u>				<u>\$ 447</u>	<u>\$ 4,616</u>

* Base used to calculate interest

** London Interbank Offered Rate (LIBOR)

*** USCPI Urban Consumer Not Seasonally Adjusted Index (USCPIU)

**** Euro Interbank Offered Rate (EURIBOR)

***** The \$1.073 billion includes \$284.25 million of Real Estate Portfolio Swaps that expired in 2011

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, 2011, if all counterparties fail to perform as contracted is \$1.15 billion. The maximum exposure is reduced by \$1.257 billion 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, 2011, the counterparties' credit ratings for currency forwards, swaptions, and swaps are subject to credit risk as shown in the table below.

Utah Retirement Systems
(pension and other employee benefit trust funds)
Credit Risk Derivatives at Fair Value
At December 31, 2011
(Expressed in Thousands)

Quality Rating	Forwards	Options	Swaps	Total
AA	\$ 1,188	\$ —	\$ —	\$ 1,188
AA–	(486)	—	(7,636)	(8,122)
A+	8,311	(11,281)	(680)	(3,650)
A	586	—	6	592
A–	13	(2,686)	(98,581)	(101,254)
N/A	—	35	—	35
Total	<u>\$ 9,612</u>	<u>\$ (13,932)</u>	<u>\$ (106,891)</u>	<u>\$ (111,211)</u>

In the URS Defined Contribution Plans, members are able to participate in Synthetic Guaranteed Investment Contracts (SGICs). The SGICs are fully benefit responsive which means that URS is prohibited from assigning and selling the contract or its proceeds to a third party without the consent of the issuer. Prospective interest crediting rate adjustments are provided to plan participants. The SGICs provide assurance that the probability of future rate adjustments resulting in an interest crediting rate less than zero is

remote. The underlying investments are high credit quality averaging AA– and therefore credit loss is remote. The terms of the SGICs require all plan participants to initiate transactions 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, 2011 is \$856.293 million and the market value is \$887.734 million. Credit ratings for the wrap contracts associated with the Synthetic Guaranteed Investment Contracts are also noted below.

Utah Retirement Systems
(pension and other employee benefit trust funds)
Synthetic Guaranteed Investment Contracts Underlying Investments
At December 31, 2011
(Expressed in Thousands)

	1-5 Year Government Credit		Intermediate Government Credit		Total Underlying Investments	
	Fair Value	Market Value	Fair Value	Market Value	Fair Value	Market Value
Asset Backed Securities.....	\$ 32,838	\$ 33,445	\$ 19,173	\$ 20,388	\$ 52,011	\$ 53,833
Agencies	168,104	171,211	96,595	102,715	264,699	273,926
Corporates	65,828	67,045	61,033	64,900	126,861	131,945
Mortgage Backed Securities.....	62,372	63,524	16,911	17,983	79,283	81,507
Treasuries	93,380	95,106	109,053	115,962	202,433	211,068
Commercial Mortgage Back Securities..	83,569	85,113	32,778	34,855	116,347	119,968
Cash.....	2,237	2,278	12,422	13,209	14,659	15,487
Total.....	<u>\$ 508,328</u>	<u>\$ 517,722</u>	<u>\$ 347,965</u>	<u>\$ 370,012</u>	<u>\$ 856,293</u>	<u>\$ 887,734</u>

Utah Retirement Systems
(pension and other employee benefit trust funds)
Wrap Contracts
At December 31, 2011
(Expressed in Thousands)

	Fair Value	Market Value	Rate	Duration	Quality Ratings
Issued Wrap Contracts	\$ 856,293	\$ 887,734	1.78% – 3.37%	2.27 – 3.55	A+ – AA
Repurchase	44,087	44,087	.02%		
Total.....	<u>\$ 900,380</u>	<u>\$ 931,821</u>			

Student Assistance Program

The following are disclosures for derivative financial instruments held by Student Assistance Program (major proprietary 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 (the "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 assets 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 4.664% to 5.000%
Payment Dates	The 1 st day of May and November

(Swap agreement information continues on the next page)

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)

<u>Derivative</u>	<u>Fair Value at June 30, 2012</u>	<u>Fair Value at June 30, 2011</u>	<u>Change in Fair Value</u>
Interest Rate Exchange	\$ 39,621	\$ 1,136	\$ 38,485

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 current ratings are "Aa3", "AA-" and "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 nondefaulting 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 nondefaulting 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, 2012.

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 component unit).

Objective — In order to protect against the potential of rising interest rates on its variable rate debt, the Corporation has entered into 73 separate pay-fixed, receive-variable interest rate swaps as of June 30, 2012. Based on the assumption that the payments on the variable rate debt will be substantially offset by the receipts on the interest rate swaps, the net cost associated with the synthetic fixed rate structure over the life of the bonds will be less than what the Corporation would have paid had it issued fixed rate debt. The Corporation's swaps are all similar in nature and summary information is included in this report. More detailed information about each swap is included in the Corporation's separately issued financial statements.

Terms, Fair Values, and Credit Risk — The terms, including the fair values of the outstanding swaps as of June 30, 2012, are summarized below. The notional amounts of the swaps matched the principal amounts of the associated debt at the time of issuance. Except as discussed under rollover risk, the Corporation's swap agreements contain scheduled reductions to outstanding notional amounts that are expected to approximately follow scheduled or anticipated reductions in the associated bonds payable.

Utah Housing Corporation
Interest Rate Swap Agreements
At June 30, 2012
(Expressed in Thousands)

Outstanding Notional Amount	Effective Dates	Fixed Rate Paid by the Corporation	Variable Rate Received from Counterparty	Fair Values	Swap Termination Dates
\$ 465,700	2008	3.920 % to 5.610 %	SIFMA* plus 0.27 %	\$ (75,002)	2021 – 2030
124,000	2008	3.730 % to 4.253 %	SIFMA* plus 0.11 %	(22,432)	2026 – 2030
35,600	2008	3.713 % to 4.000%	SIFMA* plus 0.08 %	(7,447)	2027 – 2032
14,000	2008	3.299 % to 3.299 %	SIFMA*	(1,527)	2023
18,165	2008	4.755 % to 7.470%	LIBOR** plus 0.15 %	(2,076)	2012 – 2020
25,610	2008	5.301 % to 5.545 %	LIBOR** plus 0.01 %	(2,215)	2038
<u>\$ 683,075</u>				<u>\$(110,699)</u>	

* 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 of resources in non-current assets, and derivative instrument swap liability in non-current liabilities in the amount of \$110.7 million as of June 30, 2012, compared to \$82.8 million in the prior year, resulting in an overall decrease in the change in fair value of \$27.9 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 by both parties will mitigate most credit risk associated with the derivatives' fair value. During the year ended June 30, 2009, the Corporation received a net gain of \$8.903 million in connection with the replacement of their swaps. This net gain is represented in the financial statements as deferred revenue and is being amortized over the life of the swap agreements. The ability to acquire replacement swaps demonstrates a strong mitigating factor associated with credit and fair value risks.

Basis Risk — The Corporation's tax-exempt variable-rate bond coupon payments have historically been substantially the same as the SIFMA rate. Its taxable variable-rate bond coupon payments have historically been substantially the same as the LIBOR rate. At June 30, 2012, the weighted average interest rate on Corporation's variable-rate hedged debt is 0.18 percent, while the SIFMA swap index is 0.18 percent and the one month LIBOR is 0.245 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 — Forty-nine of the Corporation's SIFMA based swaps are exposed to additional basis risk if the LIBOR rate is 3.5 percent or greater and in some cases 4 percent or greater. When the LIBOR rate is greater than 3.5 percent or 4 percent, the provider will pay the Corporation 68 percent of the LIBOR rate, rather than the SIFMA rate. Historically, on average, 68 percent of the LIBOR rate has been substantially the same as the Corporation's tax-exempt variable-rate bond coupon payments. However, this relationship has been subject to more basis risk than the relationship between SIFMA and the Corporations tax-exempt variable-rate bond payments.

Termination Risk — The Corporation or the counterparty may terminate any of the swaps if the other party fails to perform under the terms of the contract. In addition, the Corporation has the option to terminate at any time at market rates (i.e., fair value adjusted for the counterparty's transaction costs).

Rollover Risk — The Corporation is exposed to rollover risk on swaps that mature or may be terminated prior to the maturity of the associated debt. When these swaps terminate, or in the case of the termination option, the Corporation will not realize the synthetic rate offered by the swaps on the underlying debt issues. As of June 30, 2012, the Corporation's swap termination dates ranged from 0 to 17 years prior to the maturity dates of the associated debt.

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, 2012, the Corporation had executed six forward sales transactions with a \$39.3 million notional amount and a \$(282) thousand fair market value. The forward sales are scheduled to settle by August 20, 2012.

NOTE 4. INVESTMENT POOL

The Utah State Treasurer's Office operates the Public Treasurer's 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 Money Management Council, which oversees the activities of the State Treasurer and the PTIF. The Act lists the investments that are authorized which are high-grade securities and, therefore, minimizes credit risk except in the most unusual and unforeseen circumstances.

Deposits in the PTIF are not insured or otherwise guaranteed by the State of Utah, and participants share proportionally in any realized gains or losses on investments.

The PTIF operates and reports to participants on an amortized cost basis. The income, gains, and losses, net of administration fees, of the PTIF are allocated to participants on the ratio of the participant's share to the total funds in the PTIF based on the participant's average daily balance. The PTIF 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, 2012, are as follows:

Public Treasurer's Investment Fund
Statement of Net Assets
June 30, 2012
(Expressed in Thousands)

Assets	
Cash and Cash Equivalents	\$ 1,516,563
Investments	8,207,560
Total Assets	<u>\$ 9,724,123</u>
 Net Assets Consist of:	
External Participant Account Balances	\$ 6,057,535
Internal Participant Account Balances:	
Primary Government.....	2,983,835
Component Units	674,981
Unrealized Gains/Losses.....	<u>7,772</u>
Net Assets	<u>\$ 9,724,123</u>
Participant Account Balance Net Asset Valuation Factor.....	<u>1.0058628</u>

(Notes continue on next page)

Public Treasurer's Investment Fund
Statement of Changes in Net Assets
For the Fiscal Year Ended June 30, 2012
(Expressed in Thousands)

Additions	
Pool Participant Deposits	\$ 11,593,367
Investment Income:	
Investment Earnings	65,210
Fair Value Increases (Decreases)	4,060
Total Investment Income	69,270
Less Administrative Expenses	(429)
Net Investment Income.....	68,841
Total Additions	<u>11,662,208</u>
Deductions	
Pool Participant Withdrawals	11,680,312
Earnings Distributions.....	64,781
Total Deductions.....	<u>11,745,093</u>
Net Increase/(Decrease) From Operations	<u>(82,885)</u>
Net Assets	
Beginning of Year.....	9,807,008
Net Assets – End of Year	<u>\$ 9,724,123</u>

Public Treasurer's Investment Fund
Portfolio Statistics
At June 30, 2012

	Range of Yields	Weighted Average Maturity
Money Market Mutual Funds.....	0.12 % – 0.60 %	2.00 days
Certificates of Deposit – Negotiable	0.60 % – 1.10 %	35.57 days
Certificates of Deposit – Nonnegotiable	0.30 % – 0.50 %	133.00 days
U.S. Agencies.....	0.50 % – 0.50 %	433.00 days
Corporate Bonds and Notes.....	0.35 % – 4.72 %	102.97 days
Commercial Paper.....	0.21 % – 0.81%	18.92 days
	Weighted Average Yield	Average Adjusted Maturity
Total Investment Fund.....	0.71 %	86.26 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.

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, 2012, were \$3.501 million. Of those, \$2.75 million were exposed to custodial credit risk as uninsured and uncollateralized.

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.

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, 2012, are presented below.

**Public Treasurer’s Investment Fund Investments
At June 30, 2012
(Expressed in Thousands)**

<u>Investment Type</u>	<u>Fair Value</u>	<u>Investment Maturities (in years)</u>	
		<u>Less Than 1</u>	<u>1–5</u>
<u>Debt Securities</u>			
U.S. Agencies	\$ 20,006	\$ —	\$ 20,006
Corporate Bonds and Notes	7,844,987	7,818,971	26,016
Negotiable Certificates of Deposit.....	179,408	179,408	—
Money Market Mutual Funds	1,150,000	1,150,000	—
Commercial Paper	477,314	477,314	—
	<u>\$ 9,671,715</u>	<u>\$ 9,625,693</u>	<u>\$ 46,022</u>

The majority of the PTIF’s U.S. agencies and corporate debt securities are variable-rate securities, most of which reset every three months to the market interest rate. Because these securities frequently reprice to prevailing market rates, interest rate risk is substantially reduced at each periodic reset date. In the table above, variable-rate securities are presented according to the length of time until the next reset date rather than the stated maturity.

Management Act. See Note 3 for information on requirements of the Act related to interest rate risk.

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

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, 2012, were rated by Standard and Poor’s and/or an equivalent nationally recognized statistical rating organization and the ratings are presented below using the Standard and Poor’s rating scale.

(Notes continue on next page)

Public Treasurer's Investment Fund Rated Debt Investments
At June 30, 2012
(Expressed in Thousands)

<u>Debt Investments</u>	<u>Fair Value</u>	<u>Quality Ratings</u>			
		<u>AA</u>	<u>A</u>	<u>BBB</u>	<u>A1 *</u>
U.S. Agencies.....	\$ 20,006	\$ 20,006	\$ —	\$ —	\$ —
Corporate Bonds and Notes	\$ 7,844,987	\$ 764,741	\$ 5,990,945	\$ 1,089,301	\$ —
Negotiable Certificates of Deposit	\$ 179,408	\$ 50,060	\$ 129,348	\$ —	\$ —
Money Market Mutual Funds	\$ 1,150,000	\$ —	\$ —	\$ 100,000	\$ —
Commercial Paper.....	\$ 477,314	\$ —	\$ —	\$ —	\$ 317,436

Continues Below

<u>Debt Investments</u>	<u>Quality Ratings</u>	
	<u>A2 *</u>	<u>Not Rated</u>
U.S. Agencies.....	\$ —	\$ —
Corporate Bonds and Notes	\$ —	\$ —
Negotiable Certificates of Deposit	\$ —	\$ —
Money Market Mutual Funds	\$ —	\$ 1,050,000
Commercial Paper.....	\$ 159,878	\$ —

* 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 Money Management Council. Rule 17 of the Money Management Council limits investments in a single issuer of commercial paper and corporate obligations to 5 percent of the total

dollar amount held in the portfolio. The Money Management Council limitations do not apply to securities issued by the U.S. government and its agencies. The PTIF had no debt securities investments at June 30, 2012, 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, 2012, consisted of the following (in thousands):

	Accounts Receivable				Taxes	Notes/ Mortgages
	Federal	Customer	Other	Interest		
Governmental Activities:						
General Fund.....	\$ 282,310	\$ 239,909	\$ 21,875	\$ 35	\$ 241,119	\$ 2,144
Education Fund.....	147,795	6	1,295	—	743,724	12,504
Transportation Fund.....	96,416	9,129	2,186	—	51,622	163
Transportation Investment Fund.....	—	—	—	—	20,192	—
Trust Lands.....	—	—	5,022	930	—	15,020
Nonmajor Funds.....	6,162	11,634	—	21	—	—
Internal Service Funds.....	—	4,060	886	—	—	2,123
Adjustments:						
Fiduciary Funds.....	—	—	195	—	—	—
Other.....	—	5,757	—	—	—	—
Total Receivables.....	<u>532,683</u>	<u>270,495</u>	<u>31,459</u>	<u>986</u>	<u>1,056,657</u>	<u>31,954</u>
Less Allowance for Uncollectibles:						
General Fund.....	—	(66,477)	—	—	(19,351)	(1,345)
Education Fund.....	—	—	—	—	(178,911)	—
Transportation Fund.....	—	—	(441)	—	(870)	—
Transportation Investment Fund.....	—	—	—	—	(1,884)	—
Receivables, net.....	<u>\$ 532,683</u>	<u>\$ 204,018</u>	<u>\$ 31,018</u>	<u>\$ 986</u>	<u>\$ 855,641</u>	<u>\$ 30,609</u>
Current Receivables.....	\$ 532,683	\$ 166,849	\$ 26,351	\$ 986	\$ 747,294	\$ 3,420
Noncurrent Receivables.....	—	37,169	4,667	—	108,347	27,189
Total Receivables, net.....	<u>\$ 532,683</u>	<u>\$ 204,018</u>	<u>\$ 31,018</u>	<u>\$ 986</u>	<u>\$ 855,641</u>	<u>\$ 30,609</u>
Business-type Activities:						
Student Assistance Programs.....	\$ 8,289	\$ 2,661	\$ 1,525	\$ 20,852	\$ —	\$ 1,587,865
Unemployment Compensation.....	2,400	181,517	—	—	—	—
Water Loan Programs.....	2,389	138	—	10,602	2,469	698,801
Community Impact Loan Fund.....	—	—	—	4,012	—	423,648
Nonmajor Funds.....	3,003	12,775	—	2,585	—	143,628
Total Receivables.....	<u>16,081</u>	<u>197,091</u>	<u>1,525</u>	<u>38,051</u>	<u>2,469</u>	<u>2,853,942</u>
Less Allowance for Uncollectibles:						
Student Assistance Programs.....	—	—	—	—	—	(3,979)
Unemployment Compensation.....	—	(59,784)	—	—	—	—
Receivables, net.....	<u>\$ 16,081</u>	<u>\$ 137,307</u>	<u>\$ 1,525</u>	<u>\$ 38,051</u>	<u>\$ 2,469</u>	<u>\$ 2,849,963</u>

Accounts receivable balances are an aggregation of amounts due from the federal government, customers, and others. Receivables from customers include charges for services to local governments, fees and fines issued by the courts and corrections, employer contributions for unemployment benefits, and receivables as a result of overpayments to individuals receiving state assistance.

Receivables for fiduciary funds listed above represent amounts due from fiduciary funds that were reclassified as external receivables

on the government-wide Statement of Net Assets. Other adjustments are due to differences in the presentation and the basis of accounting between the fund financial statements and the government-wide Statement of Net Assets.

Aggregated receivables for component units at June 30, 2012, were \$1.5 billion for major component units and \$75.403 million for nonmajor component units, net of an allowance for doubtful accounts of \$210.141 million and \$10.845 million, respectively.

NOTE 6. ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

Accounts payable and accrued liabilities as of June 30, 2012, consisted of the following (in thousands):

	<u>Salaries/ Benefits</u>	<u>Service Providers</u>	<u>Vendors/ Other</u>	<u>Government</u>	<u>Tax Refunds/ Credits</u>	<u>Interest</u>	<u>Total</u>
Governmental Activities:							
General Fund	\$ 65,142	\$ 281,281	\$ 37,124	\$ 83,100	\$ 6,675	\$ —	\$ 473,322
Education Fund.....	3,221	2,199	20,447	127,753	33,279	—	186,899
Transportation Fund.....	7,029	447	143,654	39,523	1,454	—	192,107
Nonmajor Funds	186	—	43,174	3,682	—	78,446	125,488
Internal Service Funds	6,435	19	19,672	—	—	3	26,129
Adjustments:							
Fiduciary Funds	—	—	—	5,587	—	—	5,587
Other	—	—	—	—	—	1,381	1,381
Total Governmental Activities	<u>\$ 82,013</u>	<u>\$ 283,946</u>	<u>\$ 264,071</u>	<u>\$ 259,645</u>	<u>\$ 41,408</u>	<u>\$ 79,830</u>	<u>\$1,010,913</u>
Business-type Activities:							
Student Assistance Programs	\$ 1,639	\$ —	\$ 4,976	\$ 8,413	\$ —	\$ 3,826	\$ 18,854
Unemployment Compensation	—	955	—	101	—	—	1,056
Water Loan Programs	—	—	360	—	—	—	360
Community Impact Loan Fund.....	8	—	—	350	—	—	358
Nonmajor Funds	2,280	—	9,602	—	—	546	12,428
Total Business-type Activities	<u>\$ 3,927</u>	<u>\$ 955</u>	<u>\$ 14,938</u>	<u>\$ 8,864</u>	<u>\$ 0</u>	<u>\$ 4,372</u>	<u>\$ 33,056</u>

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 Assets. Other adjustments are due to differences in the presentation and the basis of accounting between the fund financial statements and the government-wide Statement of Net Assets.

(Notes continue on next page.)

NOTE 7. INTERFUND BALANCES AND LOANS

Interfund Balances

Interfund balances at June 30, 2012, consisted of the following (in thousands):

Due to General Fund from:	
Education Fund	\$ 182
Transportation Fund	545
Trust Lands Fund	3
Nonmajor Governmental Funds	1,302
Unemployment Compensation Fund	7,380
Water Loan Programs	25
Community Impact Loan Fund	2
Nonmajor Enterprise Funds	14,885
Internal Service Funds	832
Fiduciary Funds	71
Total due to General Fund from other funds	<u>\$ 25,227</u>
Due to Education Fund from:	
General Fund	\$ 304
Nonmajor Governmental Funds	10
Unemployment Compensation Fund	631
Internal Service Funds	7
Total due to Education Fund from other funds	<u>\$ 952</u>
Due to Transportation Fund from:	
General Fund	\$ 214
Nonmajor Governmental Funds	2
Nonmajor Enterprise Funds	2
Internal Service Funds	30
Total due to Transportation Fund from other funds	<u>\$ 248</u>
Due to Trust Lands Fund from	
Nonmajor Enterprise Funds	<u>\$ 4,726</u>
Due to Nonmajor Governmental Funds from:	
General Fund	\$ 2,592
Transportation Fund	194
Nonmajor Enterprise Funds	1
Internal Service Funds	47
Fiduciary Funds	115
Total due to Nonmajor Governmental Funds from other funds	<u>\$ 2,949</u>
Due to Water Loan Programs from:	
General Fund	\$ 235
Trust Lands Fund	16
Nonmajor Governmental Funds	11,652
Total due to Water Loan Programs from other funds	<u>\$ 11,903</u>

Due to Nonmajor Enterprise Funds from:	
General Fund	\$ 334
Education Fund	41
Transportation Fund	168
Nonmajor Governmental Funds	12,110
Water Loan Programs	17
Internal Service Funds	4
Total due to Nonmajor Enterprise Funds from other funds	<u>\$ 12,674</u>
Due to Internal Service Funds from:	
General Fund	\$ 20,841
Education Fund	179
Transportation Fund	3,716
Nonmajor Governmental Funds	1,339
Nonmajor Enterprise Funds	472
Internal Service Funds	29
Fiduciary Funds	9
Total due to Internal Service Funds from other funds	<u>\$ 26,585</u>
Due to Fiduciary Funds from:	
General Fund	\$ 2,539
Education Fund	1,830
Transportation Fund	331
Trust Lands Fund	56
Nonmajor Governmental Funds	831
Total due to Fiduciary Funds from other funds	<u>\$ 5,587</u>
Total Due to/Due froms	<u>\$ 90,851</u>

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, 2012, interfund loans receivable/payable balances consist of \$47.998 million revolving loans payable to the General Fund from Internal Service Funds. The balance payable to the General Fund from Internal Service Funds of \$47.998 million includes \$13.537 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, 2012, was as follows (in thousands):

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Deletions</u>	<u>Ending Balance</u>
Governmental Activities:				
Capital Assets Not Depreciated/Amortized:				
Land and Related Assets	\$ 1,540,553	\$ 97,346	\$ (12,803)	\$ 1,625,096
Infrastructure	10,881,795	321,656	(7,433)	11,196,018
Construction-In-Progress	1,423,794	1,161,998	(624,067)	1,961,725
Total Capital Assets Not Depreciated/Amortized	<u>13,846,142</u>	<u>1,581,000</u>	<u>(644,303)</u>	<u>14,782,839</u>
Capital Assets Depreciated/Amortized:				
Buildings and Improvements	1,753,787	27,877	(179)	1,781,485
Infrastructure	60,988	624	—	61,612
Machinery and Equipment.....	486,040	37,487	(26,577)	496,950
Intangible Assets—Software.....	166,029	17,720	(619)	183,130
Total Capital Assets Depreciated/Amortized	<u>2,466,844</u>	<u>83,708</u>	<u>(27,375)</u>	<u>2,523,177</u>
Less Accumulated Depreciation/Amortization for:				
Buildings and Improvements	(584,294)	(49,825)	152	(633,967)
Infrastructure	(20,070)	(2,220)	—	(22,290)
Machinery and Equipment.....	(332,747)	(28,452)	23,605	(337,594)
Intangible Assets—Software.....	(68,646)	(19,454)	619	(87,481)
Total Accumulated Depreciation/Amortization	<u>(1,005,757)</u>	<u>(99,951)</u>	<u>24,376</u>	<u>(1,081,332)</u>
Total Capital Assets Depreciated/Amortized, Net.....	<u>1,461,087</u>	<u>(16,243)</u>	<u>(2,999)</u>	<u>1,441,845</u>
Capital Assets, Net.....	<u>\$15,307,229</u>	<u>\$1,564,757</u>	<u>\$ (647,302)</u>	<u>\$16,224,684</u>
Business-type Activities:				
Capital Assets Not Depreciated/Amortized:				
Land and Related Assets	\$ 22,485	\$ 270	\$ —	\$ 22,755
Capital Assets Depreciated/Amortized:				
Buildings and Improvements	90,697	790	—	91,487
Infrastructure	304	—	—	304
Machinery and Equipment.....	14,841	891	(112)	15,620
Intangible Assets—Software.....	791	780	—	1,571
Total Capital Assets Depreciated/Amortized	<u>106,633</u>	<u>2,461</u>	<u>(112)</u>	<u>108,982</u>
Less Accumulated Depreciation/Amortization for:				
Buildings and Improvements	(17,012)	(3,030)	—	(20,042)
Infrastructure	(86)	(7)	—	(93)
Machinery and Equipment	(11,035)	(989)	108	(11,916)
Intangible Assets—Software.....	(279)	(196)	—	(475)
Total Accumulated Depreciation/Amortization	<u>(28,412)</u>	<u>(4,222)</u>	<u>108</u>	<u>(32,526)</u>
Total Capital Assets Depreciated/Amortized, Net.....	<u>78,221</u>	<u>(1,761)</u>	<u>(4)</u>	<u>76,456</u>
Capital Assets, Net.....	<u>\$ 100,706</u>	<u>\$ (1,491)</u>	<u>\$ (4)</u>	<u>\$ 99,211</u>

In the beginning balance column above, *buildings and improvements* and *accumulated depreciation buildings and improvements*, governmental activities was decreased by \$57.112 million and \$1.102 million, respectively, which is a beginning balance adjustment due to a change in interpretation of GASB Statements for a recently completed research facility at Utah State University, as described in Note 2.

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 2012, \$344.875 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	\$ 18,398
Human Services and Juvenile Justice Services	6,572
Corrections	5,578
Public Safety	9,864
Courts	6,114
Health and Environmental Quality	4,547
Higher Education	3
Employment and Family Services	9,833
Natural Resources	9,412
Community and Culture	398
Business, Labor, and Agriculture	1,012
Public Education	2,540
Transportation	8,090
Depreciation on capital assets of the State's internal service funds is charged to the various functions based on their usage of services provided	17,590
Total Depreciation Expense.....	\$ 99,951

Discretely Presented Component Units

The following table summarizes net capital assets reported by the discretely presented component units (in thousands):

	Utah Housing Corporation	Public Employees Health Program	University of Utah	Utah State University	Nonmajor Component Units	Total
Capital Assets Not Depreciated/Amortized:						
Land and Related Assets	\$ 1,472	\$ —	\$ 20,381	\$ 35,065	\$ 117,073	\$ 173,991
Art and Special Collections	—	—	61,135	16,019	65	77,219
Construction-In-Progress	—	—	223,992	18,792	53,661	296,445
Total Capital Assets Not Depreciated/ Amortized	1,472	0	305,508	69,876	170,799	547,655
Capital Assets Depreciated/Amortized:						
Building and Improvements	5,064	—	2,599,854	855,261	1,466,942	4,927,121
Infrastructure	—	—	—	—	18,621	18,621
Machinery and Equipment	2,098	1,435	997,334	228,844	201,506	1,431,217
Total Capital Assets Depreciated/Amortized.	7,162	1,435	3,597,188	1,084,105	1,687,069	6,376,959
Less Total Accumulated Depreciation/ Amortization	(2,820)	(1,279)	(1,614,332)	(466,163)	(640,798)	(2,725,392)
Total Capital Assets Depreciated/ Amortized, Net.....	4,342	156	1,982,856	617,942	1,046,271	3,651,567
Discretely Presented Component Units – Capital Assets, Net	\$ 5,814	\$ 156	\$ 2,288,364	\$ 687,818	\$ 1,217,070	\$ 4,199,222

(Notes continue on next page)

NOTE 9. LEASE COMMITMENTS

The State leases office buildings and office and computer equipment. Although the lease terms vary, most leases are subject to annual appropriations from the State Legislature to continue the lease obligations. If an appropriation is reasonably assured, leases are considered noncancellable for financial reporting purposes.

Leases, that in substance are purchases, are reported as capital lease obligations. In the government-wide financial statements and proprietary fund financial statements, assets and liabilities resulting from capital leases are recorded at the inception of the lease at either the lower of fair value or the present value of the future minimum lease payments. The principal portion of lease payments reduces the liability, and the interest portion is expensed.

On the governmental fund financial statements, both the principal and interest portions of capital lease payments are recorded as expenditures of the applicable governmental function.

The primary government's capital lease payments were \$1.529 million in principal and \$1.18 million in interest for fiscal year 2012. As of June 30, 2012, the historical cost of the primary government's assets acquired through capital leases was \$41.604 million of which \$40.066 million was buildings and land and \$1.538 million was equipment and

other depreciable assets. As of June 30, 2012, the accumulated depreciation of the primary government's assets acquired through capital leases was \$13.728 million of which \$12.584 million was buildings and \$1.144 million was equipment and other depreciable assets. Of the \$190.826 million in component unit present value of future minimum lease payments noted below, \$102.54 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 2012 were \$29.507 million for the primary government and \$26.293 million for component units. For fiscal year 2011, the operating lease expenditures were \$27.815 million for the primary government and \$29.264 million for component units. Future minimum lease commitments for noncancellable operating leases and capital leases as of June 30, 2012, were as follows:

Future Minimum Lease Commitments
(Expressed in Thousands)

Fiscal Year	Operating Leases			Capital Leases		
	Primary Government	Component Units	Total	Primary Government	Component Units	Total
2013	\$ 19,533	\$ 26,206	\$ 45,739	\$ 2,664	\$ 27,732	\$ 30,396
2014	14,582	22,672	37,254	2,696	24,383	27,079
2015	10,117	20,448	30,565	2,727	23,613	26,340
2016	7,001	15,357	22,358	2,424	19,465	21,889
2017	4,446	11,187	15,633	2,457	16,519	18,976
2018–2022	6,784	41,374	48,158	12,502	49,608	62,110
2023–2027	182	20,881	21,063	6,930	49,761	56,691
2028–2032	11	7,139	7,150	—	37,256	37,256
2033–2037	11	1,365	1,376	—	—	—
2038–2042	10	1,365	1,375	—	—	—
2043–2047	10	1,365	1,375	—	—	—
2048–2052	10	523	533	—	—	—
2053–2057	10	—	10	—	—	—
Total Future Minimum Lease Payments	<u>\$ 62,707</u>	<u>\$ 169,882</u>	<u>\$ 232,589</u>	32,400	248,337	280,737
Less Amounts Representing Interest				(8,130)	(57,511)	(65,641)
Present Value of Future Minimum Lease Payments	<u>\$ 24,270</u>	<u>\$ 190,826</u>	<u>\$ 215,096</u>			

NOTE 10. LONG-TERM LIABILITIES**A. Changes in Long-term Liabilities**

Changes in long-term liabilities for the year ended June 30, 2012, 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 <i>(Expressed in Thousands)</i>			Ending Balance	Amounts Due Within One Year
	Beginning Balance	Additions	Reductions		
Governmental Activities					
General Obligation Bonds.....	\$ 3,128,890	\$ 609,920	\$ (251,130)	\$ 3,487,680	\$ 295,470
State Building Ownership Authority					
Lease Revenue Bonds	220,380	5,250	(15,246)	210,384	13,738
Net Unamortized Premiums	162,003	92,558	(53,582)	200,979	48,094
Deferred Amounts on Refunding	(31,904)	—	5,656	(26,248)	(5,136)
Capital Leases (Note 9).....	25,799	—	(1,529)	24,270	1,553
Contracts/Notes Payable	466	—	(20)	446	23
Compensated Absences (Note 1) *.....	182,543	84,091	(80,933)	185,701	81,489
Claims *	42,731	12,654	(10,685)	44,700	17,013
Pollution Remediation Obligation **.....	7,083	59	(502)	6,640	467
Net OPEB Obligation (Note 17) *	7,142	1,767	(3,470)	5,439	—
Settlement Obligations ***	38,926	2,307	(7,226)	34,007	19,257
Total Governmental Long-term Liabilities.....	<u>\$ 3,784,059</u>	<u>\$ 808,606</u>	<u>\$ (418,667)</u>	<u>\$ 4,173,998</u>	<u>\$ 471,968</u>
Business-type Activities					
Student Assistance Revenue Bonds.....	\$ 1,218,390	\$ 547,815	\$ (835,783)	\$ 930,422	\$ 16,120
State Building Ownership Authority					
Lease Revenue Bonds	92,445	—	(4,284)	88,161	4,438
Water Loan Recapitalization Revenue Bonds	65,800	—	(4,595)	61,205	4,660
Net Unamortized Premiums	29,092	939	(13,114)	16,917	5,098
Deferred Amounts on Refunding	(994)	27,970	(1,531)	25,445	1,777
Contracts/Notes Payable	647,842	—	(95,419)	552,423	—
Claims and Uninsured Liabilities	16,179	451,191	(449,504)	17,866	15,384
Arbitrage Liability (Note 1)	11,968	—	(1,968)	10,000	—
Total Business-type Long-term Liabilities	<u>\$ 2,080,722</u>	<u>\$ 1,027,915</u>	<u>\$ (1,406,198)</u>	<u>\$ 1,702,439</u>	<u>\$ 47,477</u>
Component Units					
Revenue Bonds	\$ 2,353,923	\$ 149,940	\$ (526,117)	\$ 1,977,746	\$ 107,881
Net Unamortized Premiums/(Discounts)	2,696	7,489	(401)	9,784	178
Capital Leases/Contracts Payable (Notes 9 and 10) ..	97,226	122,017	(23,707)	195,536	22,920
Notes Payable.....	77,657	85,254	(6,601)	156,310	16,097
Claims	117,629	558,668	(540,578)	135,719	72,228
Leave/Termination Benefits (Note 1).....	110,100	68,535	(64,376)	114,259	33,654
Total Component Unit Long-term Liabilities.....	<u>\$ 2,759,231</u>	<u>\$ 991,903</u>	<u>\$ (1,161,780)</u>	<u>\$ 2,589,354</u>	<u>\$ 252,958</u>

* 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 are 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.

*** Under the terms of the Final Settlement Agreement, the State agreed to pay \$26 million to the Utah Navajo Royalties Holding Fund (private purpose trust fund) plus \$7 million in court and legal fees. \$5 million of this liability was paid during the current fiscal year and \$1 million the prior fiscal year. The State has additional claims totaling \$7.007 million, some that 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, 2012, the State had \$41.9 million, \$42.5 million, and \$369.5 million of

authorized but unissued general obligation building, State land acquisition, and highway bond authorizations remaining, respectively.

During fiscal year 2012, the State issued \$609.9 million Series 2011A general obligation bonds. The proceeds were used to provide funds for certain highway projects and various other construction projects.

General obligation bonds payable information is presented below.

General Obligation Bonds Payable
(Expressed in Thousands)

Bond Issue	Date Issued	Maturity Date	Interest Rate	Original Issue	Balance June 30, 2012
2002 B Refunding Issue.....	07/31/02	2004–2012	3.00 % to 5.38 %	\$ 253,100	\$ 59,915
2003 A Highway/Capital Facility Issue	06/26/03	2005–2013	2.00 % to 5.00 %	\$ 407,405	107,875
2004 A Refunding Issue.....	03/02/04	2010–2016	4.00 % to 5.00 %	\$ 314,775	234,635
2004 B Highway/Capital Facility Issue	07/01/04	2005–2015	4.75 % to 5.00 %	\$ 140,635	15,400
2007 Highway/Capital Facility Issue.....	07/03/07	2008–2014	4.00 % to 5.00 %	\$ 75,000	32,235
2009 A Highway Issue	03/17/09	2010–2019	2.00 % to 5.00 %	\$ 394,360	197,365
2009 B Capital Facility Issue.....	05/19/09	2010–2015	4.00 %	\$ 104,450	84,825
2009 C Highway/Capital Facility Issue	09/29/09	2011–2018	2.00 % to 5.00 %	\$ 490,410	486,325
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 % to 5.00 %	\$ 412,990	373,390
2010 B Highway Issue.....	09/30/10	2019–2025	3.19 % to 3.54 %	\$ 621,980	621,980
2010 C Refunding Issue.....	10/21/10	2016–2019	4.00 % to 5.00 %	\$ 172,055	172,055
2011 A Highway/Capital Facility Issue.....	07/06/11	2012–2026	2.00 % to 5.00 %	\$ 609,920	609,920
Total General Obligation Bonds Outstanding.....					3,487,680
Plus Unamortized Bond Premium					196,843
Less Deferred Amount on Refunding					(24,434)
Total General Obligation Bonds Payable					<u>\$ 3,660,089</u>

(Notes continue on next page.)

**General Obligation Bond Issues
Debt Service Requirements to Maturity
For Fiscal Years Ended June 30
(Expressed in Thousands)**

Fiscal Year	Principal						
	2002B Refunding Bonds	2003A Highway/ Capital Facility	2004A Refunding Bonds	2004B Highway/ Capital Facility	2007 Highway/ Capital Facility	2009A Highway Bonds	2009B Capital Facility Bonds
2013	\$ 59,915	\$ 52,575	\$ 11,245	\$ 3,575	\$ 10,300	\$ 23,680	\$ 19,950
2014	—	55,300	18,480	3,750	10,720	23,680	20,775
2015	—	—	73,595	3,950	11,215	23,680	21,600
2016	—	—	73,910	4,125	—	25,265	22,500
2017	—	—	57,405	—	—	25,265	—
2018–2022	—	—	—	—	—	75,795	—
2023–2027	—	—	—	—	—	—	—
Total	<u>\$ 59,915</u>	<u>\$ 107,875</u>	<u>\$ 234,635</u>	<u>\$ 15,400</u>	<u>\$ 32,235</u>	<u>\$ 197,365</u>	<u>\$ 84,825</u>

Continues Below

Fiscal Year	Principal					
	2009C Highway/ Capital Bonds	2009D Highway Bonds	2010A Highway/ Capital Facility	2010B Highway Bonds	2010C Refunding Bonds	2011A Highway/ Capital Bonds
2013	\$ 35,225	\$ —	\$ 50,245	\$ —	\$ —	\$ 28,760
2014	97,950	—	55,435	—	—	28,765
2015	71,545	—	58,035	—	—	28,765
2016	74,080	—	89,635	—	—	28,765
2017	69,165	—	81,125	—	28,510	48,765
2018–2022	138,360	248,600	38,915	233,725	143,545	246,820
2023–2027	—	243,160	—	388,255	—	199,280
Total	<u>\$ 486,325</u>	<u>\$ 491,760</u>	<u>\$ 373,390</u>	<u>\$ 621,980</u>	<u>\$ 172,055</u>	<u>\$ 609,920</u>

Continues Below

Fiscal Year	Total Principal Required	Total Interest Required	Total Amount Required
2013	\$ 295,470	\$ 141,905	\$ 437,375
2014	314,855	128,179	443,034
2015	292,385	114,249	406,634
2016	318,280	99,258	417,538
2017	310,235	84,382	394,617
2018–2022	1,125,760	269,158	1,394,918
2023–2027	830,695	50,094	880,789
Total	<u>\$ 3,487,680</u>	<u>\$ 887,225</u>	<u>\$ 4,374,905</u>

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, 2012, are reported as a long-term liability of the governmental activities, except for \$88.165

million and \$1.97 million, which are reported in the Alcoholic Beverage Control Fund and the Utah Correctional Industries Fund (nonmajor enterprise funds), respectively. These portions are reported as liabilities of the business-type activities on the government-wide Statement of Net Assets.

Business-type Activities

The Utah State Board of Regents Student Loan Purchase Program'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 \$386.91 million of fixed rate bonds, \$132.52 million of bonds bearing interest at an adjustable rate, which is determined weekly by a remarketing agent and \$366.792 million of bonds at a rate set at the 3-month LIBOR plus spread. 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 and \$5.1 million of bonds that are auctioned every 35 days.

The Student Assistance Program's bonds issued under the 1988 Trust Estate are limited obligations of the Board secured by and payable solely from the Trust Estate established by the Indenture. The bonds were issued to finance eligible student loans. The Trust Estate consists of: Student loans acquired under the indenture; all proceeds of the bonds and net revenues in the funds and accounts; and any other property pledged to the Trust Estate. The Board has pledged these assets and net revenues to repay \$5.1 million of outstanding student loan revenue bonds which are payable through 2035. 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 \$16.14 million and \$10.345 million, respectively.

The Student Assistance Program's bonds issued under the 1993 Trust Estate are limited obligations of the Board secured by and payable solely from the Trust Estate established by the Indenture. The bonds were issued to finance eligible student loans. The Trust Estate consists of student loans acquired under the indenture, all proceeds of the bonds and net revenues in the funds and accounts, and any other property pledged to the Trust Estate. The Board has pledged these assets and net revenues to repay \$785.507 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 \$557.483 million and \$8.806 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 \$132.52 million of outstanding student loan revenue bonds which are payable through 2045. 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 loss before interest expense were \$122.659 million and \$9.674 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 \$75.713 million. For the current year principal and interest paid and total repayments from pledged revenues were \$6.966 million and \$17.973 million, respectively. Of the bonds payable outstanding at June 30, 2012, \$62.435 million are reported in the Water Loan Program Fund (major enterprise fund). These portions are reported as liabilities of the business-type activities on the government-wide Statement of Net Assets.

Discrete Component Units

The Utah Housing Corporation revenue bonds were issued to provide sources of capital for making housing loans to persons of low or moderate income. Bonds repayments are made from the pledged mortgage payments.

The University of Utah, Utah State University and nonmajor component units issued revenue bonds for various capital purposes including student housing, special events centers, student union centers, and hospital and research facilities. The bonds are secured by pledged student building fees and other income of certain college activities.

Information on pledged revenues for discrete component units for the fiscal year ended June 30, 2012, 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	\$ 2,020,556	\$ 767,494	\$ 130,461	\$ 247,027
Term of Commitment	Thru 2041	Thru 2036	Thru 2035	Thru 2040
Percent of Revenue Pledged.....	100.00 %	100.00 %	100.00 %	100.00 %
Current Year Pledged Revenue	\$ 77,081	\$ 102,594	\$ 36,829	\$ 14,780
Current Year Principal and Interest Paid	\$ 199,761	\$ 36,969	\$ 8,594	\$ 18,006

* Type of Revenue Pledged:

- A = Student and housing fees, auxiliary net revenues from bookstores, parking, stadium and event centers, and other campus generated charges and fees.
- B = Research net revenue generated from the recovery of allocated facilities and administrative rates to grants and contracts.
- C = Hospital and clinic net revenues from providing various health and psychiatric services to the community.
- D = Principal and interest repayments from issuing and servicing mortgage loans on single and multi-family housing.

(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, 2012
SBOA Lease Revenue Bonds:					
Series 1993 A.....	12/01/93	1995–2013	4.50 % to 5.25 %	\$ 6,230	\$ 495
Series 1998 C.....	08/15/98	2000–2019	3.80 % to 5.50 %	\$ 101,557	53,686
Series 2003	12/30/03	2005–2025	2.00 % to 5.00 %	\$ 20,820	12,575
Series 2004 A.....	10/26/04	2005–2027	3.00 % to 5.25 %	\$ 32,458	14,065
Series 2009 D	09/09/09	2014–2017	5.00 %	\$ 12,125	12,125
Series 2009 E.....	09/09/09	2018–2030	4.62 % to 5.77 %	\$ 89,470	89,470
Series 2010	11/30/10	2011–2024	2.00 % to 5.00 %	\$ 24,555	22,944
Series 2011	10/25/11	2012–2031	2.13 % to 4.00 %	\$ 5,250	5,025
Total Lease Revenue Bonds Outstanding .					210,385
Plus Unamortized Bond Premium					4,136
Less Deferred Amount on Refunding					(1,814)
Total Lease Revenue Bonds Payable					<u>\$ 212,707</u>

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, 2012
Student Assistance Programs:					
1988 Trust Estate Student Loan Indentures	2000	2035	Variable	\$ 49,500	\$ 5,100
1993 Trust Estate Student Loan Indentures	1999–2011	2030–2046	Variable and Fixed	\$1,337,655	785,507
2011 Trust Estate Student Loan Indentures	2011	2045	Variable	\$ 143,520	132,520
Office Facility Bond Fund	2012	2013–2024	2.00 % to 5.00 %	\$ 7,295	7,295
Total Revenue Bonds Outstanding.....					930,422
Plus Unamortized Bond Premium					12,864
Plus Deferred Amount on Refunding.....					26,294
Total Revenue Bonds Payable					<u>\$ 969,580</u>

SBOA Lease Revenue Bonds:

Series 1998 C.....	08/15/98	2000–2019	3.80 % to 5.50 %	\$ 3,543	\$ 2,025
Series 2003	12/30/03	2005–2025	2.00 % to 5.00 %	\$ 1,905	1,305
Series 2004 A.....	10/26/04	2005–2025	3.00 % to 5.25 %	\$ 13,347	4,760
Series 2006 A.....	01/10/06	2006–2027	3.50 % to 5.00 %	\$ 8,355	6,845
Series 2007 A.....	07/10/07	2009–2028	4.25 % to 5.00 %	\$ 15,380	13,455
Series 2009 A.....	03/25/09	2011–2030	3.00 % to 5.00 %	\$ 25,505	23,800
Series 2009 B.....	09/09/09	2012–2019	3.00 % to 5.00 %	\$ 8,455	7,545
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 % to 5.00 %	\$ 12,180	11,711
Total Lease Revenue Bonds Outstanding .					88,161
Plus Unamortized Bond Premium					2,825
Less Deferred Amount on Refunding					(851)
Total Lease Revenue Bonds Payable					<u>\$ 90,135</u>

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, 2012
Water Loan Programs:					
Series 2010 A Revolving Loan Recapitalization Revenue Bonds.....	02/23/10	2011–2014	1.15 % to 2.57 %	\$ 18,450	\$ 13,855
Series 2010 B Revolving Loan Recapitalization Revenue Bonds.....	02/23/10	2014–2017	2.25 % to 5.00 %	\$ 16,125	16,125
Series 2010 C Revolving Loan Recapitalization Revenue Bonds.....	02/23/10	2018–2022	4.19 % to 4.79 %	\$ 31,225	<u>31,225</u>
Total Recapitalization Revenue Bonds Outstanding.....					61,205
Plus Unamortized Bond Premium.....					<u>1,230</u>
Total Recapitalization Revenue Bonds Payable.....					<u>\$ 62,435</u>
Total Revenue/Lease Revenue/ Recapitalization Revenue Bonds Payable.....					<u>\$ 1,334,857</u>

(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	Principal							
	1988 Trust Estate Student Loan Indentures	1993 Trust Estate Student Loan Indentures	2011 Trust Estate Student Loan Indentures	Office Facility Bond Fund	1993 A Utah State Building Ownership Authority	1998 C Utah State Building Ownership Authority	2003 Utah State Building Ownership Authority	2004 A Utah State Building Ownership Authority
2013.....	\$ —	\$ 15,465	\$ —	\$ 655	\$ 495	\$ 8,806	\$ 1,440	\$ 2,795
2014.....	—	19,450	—	605	—	9,290	835	2,945
2015.....	—	20,500	—	630	—	8,850	875	1,910
2016.....	—	29,800	—	655	—	9,230	900	2,010
2017.....	—	42,500	—	670	—	9,130	940	2,110
2018–2022.....	—	155,000	—	3,590	—	10,407	5,335	3,265
2023–2027.....	—	234,392	—	490	—	—	3,555	3,790
2028–2032.....	—	174,300	—	—	—	—	—	—
2033–2037.....	5,100	55,000	—	—	—	—	—	—
2038–2042.....	—	21,600	—	—	—	—	—	—
2043–2047.....	—	17,500	132,520	—	—	—	—	—
Total.....	\$ 5,100	\$ 785,507	\$ 132,520	\$ 7,295	\$ 495	\$ 55,713	\$ 13,880	\$ 18,825

Continues Below

Principal

Fiscal Year	Principal							
	2006 A Utah State Building Ownership Authority	2007 A Utah State Building Ownership Authority	2009 A Utah State Building Ownership Authority	2009 B Utah State Building Ownership Authority	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
2013.....	\$ 335	\$ 585	\$ 900	\$ 925	\$ —	\$ —	\$ —	\$ 1,545
2014.....	350	610	925	975	—	1,300	—	1,620
2015.....	365	645	950	1,020	—	3,425	—	2,880
2016.....	380	665	975	1,075	—	3,605	—	3,030
2017.....	395	695	1,025	1,125	—	3,795	—	3,175
2018–2022.....	2,230	4,005	5,925	2,425	4,120	—	20,690	16,255
2023–2027.....	2,790	5,075	7,575	—	8,485	—	34,885	6,150
2028–2032.....	—	1,175	5,525	—	4,110	—	33,895	—
2033–2037.....	—	—	—	—	—	—	—	—
2038–2042.....	—	—	—	—	—	—	—	—
2043–2047.....	—	—	—	—	—	—	—	—
Total.....	\$ 6,845	\$ 13,455	\$ 23,800	\$ 7,545	\$ 16,715	\$ 12,125	\$ 89,470	\$ 34,655

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)**

Fiscal Year	Principal			
	2011 Utah State Building Ownership Authority	2010 A Revolving Loan Recap Program	2010 B Revolving Loan Recap Program	2010 C Revolving Loan Recap Program
2013	\$ 350	\$ 4,660	\$ —	\$ —
2014	365	4,745	—	—
2015	370	4,450	410	—
2016	380	—	5,025	—
2017	385	—	5,235	—
2018–2022	2,085	—	5,455	24,395
2023–2027	750	—	—	6,830
2028–2032	340	—	—	—
2033–2037	—	—	—	—
2038–2042	—	—	—	—
2043–2047	—	—	—	—
Total	<u>\$ 5,025</u>	<u>\$ 13,855</u>	<u>\$ 16,125</u>	<u>\$ 31,225</u>

Continues Below

Fiscal Year	Total Principal Required	Interest Required	Total Amount Required
2013	\$ 38,956	\$ 39,785	\$ 78,741
2014	44,015	38,149	82,164
2015	47,280	36,220	83,500
2016	57,730	33,838	91,568
2017	71,180	30,979	102,159
2018–2022	265,182	111,793	376,975
2023–2027	314,767	56,480	371,247
2028–2032	219,345	17,108	236,453
2033–2037	60,100	4,475	64,575
2038–2042	21,600	2,323	23,923
2043–2047	150,020	1,646	151,666
Total	<u>\$ 1,290,175</u>	<u>\$ 372,796</u>	<u>\$ 1,662,971</u>

(Notes continue on next page.)

Revenue Bonds Payable — Component Units
(Expressed in Thousands)

Bond Issue	Date Issued	Maturity Date	Interest Rate	Original Issue	Balance June 30, 2012
Utah Housing Corporation Issues	1996–2011	2016–2041	Variable and 1.05 % to 7.47 %	\$ 3,084,080	\$ 1,197,692
University of Utah Revenue Bonds	1987–2011	2014–2036	Variable and 1.75 % to 6.75 %	\$ 710,755	526,749
Utah State University Revenue Bonds.....	2002–2010	2002–2035	1.90 % to 5.25 %	\$ 115,860	86,500
Nonmajor Component Units					
Revenue Bonds.....	2002–2012	2012–2040	1.63 % to 6.00 %	\$ 190,495	166,805
Total Revenue Bonds Outstanding.....					1,977,746
Plus Unamortized Bond Premium					9,795
Total Revenue Bonds Payable					<u>\$ 1,987,541</u>

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
2013.....	\$ 76,687	\$ 20,539	\$ 4,780	\$ 5,875	\$ 107,881	\$ 84,892	\$ 192,773
2014.....	17,355	21,402	4,972	7,661	51,390	83,631	135,021
2015.....	18,360	21,886	5,130	7,942	53,318	81,547	134,865
2016.....	19,805	24,290	4,813	7,879	56,787	79,337	136,124
2017.....	21,715	25,425	4,845	6,901	58,886	76,888	135,774
2018–2022.....	145,630	138,062	17,530	37,569	338,791	341,299	680,090
2023–2027.....	191,375	146,640	18,580	36,367	392,962	256,723	649,685
2028–2032.....	280,075	117,890	17,290	40,428	455,683	154,217	609,900
2033–2037.....	297,870	10,615	8,560	13,993	331,038	61,518	392,556
2038–2042.....	128,820	—	—	2,190	131,010	9,054	140,064
Total.....	<u>\$ 1,197,692</u>	<u>\$ 526,749</u>	<u>\$ 86,500</u>	<u>\$ 166,805</u>	<u>\$ 1,977,746</u>	<u>\$ 1,229,106</u>	<u>\$ 3,206,852</u>

D. Conduit Debt Obligations

Of the Utah Housing Corporation (major component unit) bonds outstanding, \$384.613 million were issued as multi-family purchase bonds. Of those bonds, \$384.613 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 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, 2012, is \$3.35 million.

The State Charter School Finance Authority (nonmajor 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, 2012, is \$242.621 million in tax-exempt and \$1.04 million in taxable conduit debt.

E. Demand Bonds

- The Student Assistance Programs had \$132.52 million of demand bonds outstanding at June 30, 2012, 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 \$132.52 million of demand bonds was "put" and not resold, the Program would be required to pay \$28.796 million a year for five years under the installment loan agreement assuming a 3.22 percent interest rate.

As of June 30, 2012, there were insufficient clearing bids on all of the Student Assistance Program's 1988 Revenue Bond Fund bonds in which interest rates are set by auction procedure (ARCs). Interest on these bonds will be calculated at the maximum rate. In general, the Maximum Auction Rate means, for any taxable bond, a per annum interest rate on the ARCs which would result in the average interest rate on the ARCs not being in excess of, the lesser of the 91 day United States Treasury Bill Rate plus 1.2 percent or LIBOR plus 1.5 percent. For a tax exempt bond the Maximum Auction Rate

means a per annum interest rate on the ARCs which would result in the average interest rate on the ARCs not being in excess of 175 percent multiplied by the lesser of the After Tax Equivalent Rate or the Kenny Index. The Maximum Auction Rate for the year ended June 30, 2012, ranged between 0.0 percent and 0.7 percent.

As of June 30, 2012, there were insufficient clearing bids on all of the Student Assistance Program's 1993 Revenue Bond Fund bonds in which interest rates are set by auction procedure (ARCs). Interest on these bonds will be calculated at the maximum rate. In general, the Maximum Auction Rate means, for any taxable bond, a per annum interest rate on the ARCs which would result in the average interest rate on the ARCs not being in excess of, the lesser of the 91 day United States Treasury Bill Rate plus 1.2 percent or LIBOR plus 1.5 percent. For a tax exempt bond the Maximum Auction Rate means a per annum interest rate on the ARCs which would result in the average interest rate on the ARCs not being in excess of 175 percent multiplied by the lesser of the After Tax Equivalent Rate or the Kenny Index. The Maximum Auction Rate for the year ended June 30, 2012, ranged between 0 percent and 13.82 percent.

- The Utah Housing Corporation (major component unit) had \$663.17 million of bonds outstanding at June 30, 2012, 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 \$790.395 million and an outstanding commitment of \$663.17 million. These Agreements provide funds to purchase the variable rate bonds that have been tendered and not remarketed. These liquidity providers receive a fee ranging from 12.5 to 90 basis points of the outstanding amount of the variable rate bonds paid on a quarterly basis. As of June 30, 2012, none of the original commitments were available for replacement of existing liquidity facilities or to issue new variable rate bonds.

- The University of Utah (major component unit) Series 1997 A bonds in the amount of \$3 million currently bear interest at a weekly rate in accordance with bond provisions. When a weekly rate is in effect, the bonds are subject to purchase on the demand of the holder at a price equal to principal plus accrued interest on seven days' notice and delivery to the University's tender agent. If the bonds cannot be remarketed, the tender agent is required to draw on an irrevocable standby bond purchase agreement to pay the purchase price of the bonds delivered to it. The standby bond purchase agreement is with J.P. Morgan Chase Bank and is valid through July 30, 2013. Through June 30, 2012, no funds have been drawn against the agreement. The interest requirement for the Series 1997 A Bonds is calculated using an interest rate of 0.32 percent, which is the rate in effect as of June 30, 2012.

F. Defeased Bonds and Bond Refunding

In prior years, the State defeased certain general obligation and revenue bonds by placing the proceeds of new bonds and other monies available for debt service in irrevocable trusts to provide

for all future debt service payments on the old bonds. Accordingly, the trust account assets and the liability for the defeased bonds are not included in the Statement of Net Assets. At June 30, 2012, the total amount outstanding of defeased general obligation bonds was \$354.86 million. At June 30, 2012, the total amount outstanding of defeased revenue bonds was \$20.72 million.

On September 28, 2011, in the 1993 Trust Estate, the Student Assistance Programs issued \$397 million of LIBOR-Indexed Series 2011-1 Student Loan Backed Notes at a discount for the purpose of refunding certain outstanding student loan revenue bonds in the 1988 and 1993 Trust Estates:

- The Board used proceeds from the financing to refund at par the Series 2000 U bonds for \$35 million. The refunding resulted in a difference between the reacquisition price and the net carrying amount of the old debt of \$188 thousand. The difference is deferred and will be amortized through April 2035 using the straight line method.
- The Board also used proceeds from the financing to refund at a discount various series under the 1993 Trust Estate totaling \$353.537 million. The refunding resulted in a difference between the reacquisition price and the net carrying amount of the old debt of \$23.058 million. The difference is deferred and will be amortized through April 2035 using the straight line method.

On September 28, 2011, in the 2011 Trust Estate, the Student Assistance Programs issued \$143.52 million of variable rate Series 2011 A Student Loan Revenue Bonds for the purpose of refunding certain outstanding student loan revenue bonds in the 1988, 1993, and 2010 Trust Estates:

- The Board used proceeds from the financing to refund at a discount, \$2 million of the Series 1994 K bonds and \$20 million of the Series 2000 T Bonds, and to refund at par \$5 million of the Series 1995 L Bonds. The refunding resulted in a difference between the reacquisition price and the net carrying amount of the old debt of \$1.399 million. The difference is deferred and will be amortized through October 2045 using the straight line method. The Program also used cash from its trustee accounts to redeem \$18.358 million of the Series 1994 K Bonds and \$22.981 million of the Series 2000 T Bonds at a discount, resulting in a realized gain on bond purchases of \$2.634 million.
- The Board also used proceeds from the financing to refund at a discount the Series 1999 M bonds for \$18.675 million, and to refund at par the Series 1999 K Bonds for \$1.3 million and \$23.304 million of the Series 2001 P Bonds. The refunding resulted in a difference between the reacquisition price and the net carrying amount of the old debt of \$1.093 million. The difference is deferred and will be amortized through October 2045 using the straight line method. The Program also used cash from its trustee accounts to redeem \$36.35 million of the Series 1997 E Bonds, \$39.8 million of the Series 1998 J Bonds, \$3.429 million of the Series 1999 L Bonds and \$100 thousand of the Series 2002 V-2 Bonds at a discount, resulting in a realized gain on bond purchases of \$5.279 million.
- The Board further used \$73.19 million of the proceeds from the financing to refund the Series 2010 A bonds. The refunding resulted in a difference between the reacquisition price and the net carrying amount of the old debt of \$55 thousand. The difference is deferred and will be amortized through October 2045 using the straight line method.

The Program completed the refundings to manage its interest costs. Since variable rate debt was refunded with new variable

rate debt, the change in cash flows and the economic gain or loss cannot be directly calculated and will vary depending on the actual interest costs incurred over the life of the Series 2011-1 Notes and the 2011 A Bonds.

On May 3, 2012, the Program issued \$7.295 million of fixed rate Series 2012 Revenue Refunding Bonds at a premium for the purpose of currently refunding certain outstanding revenue bonds in the Office Facility Bond Fund. The Board used proceeds from the financing to refund at par the Series 2002 Bonds for \$4.94 million. The refunding resulted in a difference between the reacquisition price and the net carrying amount of the old debt of \$67 thousand. The difference is deferred and will be amortized through January 2024 using the straight line method. The program completed the refunding to manage its interest costs. Based on an average rate of 3.29 percent the Program will have a decrease in cash outflow of \$473 thousand with an economic gain of \$447 thousand.

On May 3, 2012, \$7.295 million in revenue bonds with an average interest rate of 3.29 percent were issued to advance refund \$2.55 million of outstanding revenue bonds with an average interest rate of 4.9 percent. Proceeds in the amount of \$2.783 million were used to purchase U.S. Government securities. Those securities were deposited in an irrevocable trust with an escrow agent to provide for all future debt service payments on the bonds. As a result, the bonds are considered to be defeased and the liability for those bonds has been removed from the Statement of Net Assets. This refunding decreases cash outflows over the next 12 years by \$394 thousand, resulting in an economic gain of \$262 thousand.

In prior years, component units defeased certain revenue bonds by placing the proceeds of new bonds and various bond reserves in irrevocable trusts to provide for all future debt service payments on the old bonds. Accordingly, the trust account assets and the liability for the defeased bonds are not included in the component unit column on the Statement of Net Assets. At June 30, 2012, \$55.179 million of college and university bonds outstanding are considered defeased.

G. Contracts Payable

Component unit capital leases/contracts payable include \$4.71 million in life annuity contracts.

H. Notes Payable

On June 28, 2010, the Utah State Board of Regents Student Loan Purchase Program (Student Assistance Programs) entered into a long-term asset-backed commercial paper conduit funding note for the purpose of refunding certain outstanding student loan revenue bonds. In accordance with the financing agreement, the Board has pledged cash, cash equivalents, student loan receivable principal, accrued interest, interest subsidy and special allowance. In accordance with the financing agreement, the Board pledged cash and student loan receivable principal and accrued interest totaling \$586.805 million at June 30, 2012. The Conduit Financing costs on the note are determined weekly by the Conduit lender and based on LIBOR plus other fees, costs and expenses of the Conduit lender. The weighted average cost of capital for the period ended June 30, 2012, was .81 percent, which included .24 percent of interest cost, 0.51 percent of liquidity fees and 0.06 percent of other administrative expenses. Debt service requirements to maturity on

the Conduit as of June 30, 2012, are as follows: fiscal year 2013 has no principal amount but interest of \$985 thousand due; and fiscal year 2014 has principal of \$552.423 million and interest of \$553 thousand due, respectively.

source of capital for the purchase of single family mortgage loans. The notes bear various interest rates and will be repaid over the next 20 years. They are secured by the related assets. Payment information on notes payable is presented below.

The notes payable balance consists of notes issued by component units for the purchase of buildings, equipment and to provide a

Notes Payable Debt Service Requirements to Maturity
Component Units
For Fiscal Years Ending June 30
(Expressed in Thousands)

Fiscal Year	Principal				Total Principal Required	Interest Required	Total Amount Required
	Utah Housing Corporation	University of Utah	Utah State University	Nonmajor Component Units			
2013	\$ 10,530	\$ 2,213	\$ 1,886	\$ 1,468	\$ 16,097	\$ 5,787	\$ 22,884
2014	10,798	2,350	1,883	1,021	16,052	5,240	21,292
2015	11,072	2,499	1,852	3,856	19,279	4,699	23,978
2016	11,354	2,659	1,789	487	16,289	4,050	20,339
2017	11,642	2,828	1,789	1,640	17,899	3,486	21,385
2018–2022	24,181	13,826	8,788	1,866	48,661	9,484	58,145
2023–2027	—	13,104	2,233	1,603	16,940	3,682	20,622
2028–2032	—	3,877	60	1,156	5,093	328	5,421
Total	<u>\$ 79,577</u>	<u>\$ 43,356</u>	<u>\$ 20,280</u>	<u>\$ 13,097</u>	<u>\$ 156,310</u>	<u>\$ 36,756</u>	<u>\$ 193,066</u>

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 104 for the Student Assistance Program.

Student Assistance Program
Swap Payments and Associated Debt
For Fiscal Years Ending June 30
(Expressed in Thousands)

Fiscal Year	Counterparty Swap Payment			Interest Payments to Bondholders	Total Payments
	To	From	Net		
2013.....	\$ (7,682)	\$ 16,984	\$ 9,302	\$ (16,984)	\$ (7,682)
2014	(7,409)	16,465	9,056	(16,465)	(7,409)
2015	(6,984)	15,659	8,675	(15,659)	(6,984)
2016.....	(6,420)	14,591	8,171	(14,591)	(6,420)
2017.....	(5,613)	13,061	7,448	(13,061)	(5,613)
2018–2022.....	(16,967)	40,180	23,213	(40,180)	(16,967)
2023–2027.....	(6,453)	15,293	8,840	(15,293)	(6,453)
2028–2032.....	(1,138)	2,697	1,559	(2,697)	(1,138)
Total.....	<u>\$ (58,666)</u>	<u>\$ 134,930</u>	<u>\$ 76,264</u>	<u>\$ (134,930)</u>	<u>\$ (58,666)</u>

Discrete Component Units

As explained in Note 3.D., Utah Housing Corporation (major component unit) had entered into 73 separate pay-fixed, receive-variable interest rate swaps as of June 30, 2012. Using rates as of June 30, 2012, 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 Year	Variable Rate Bonds		Interest Rate	Total
	Principal	Interest	Swaps, Net	
2013	\$ 19,665	\$ 1,161	\$ 32,998	\$ 53,824
2014	2,170	1,126	32,858	36,154
2015	3,050	1,123	32,764	36,937
2016	4,180	1,117	32,629	37,926
2017	5,705	1,110	32,445	39,260
2018–2022.....	68,140	5,294	155,820	229,254
2023–2027.....	109,970	4,561	135,260	249,791
2028–2032.....	192,300	3,324	100,727	296,351
2033–2037.....	203,365	1,514	48,305	253,184
2038–2042.....	54,625	149	6,396	61,170
Total	<u>\$ 663,170</u>	<u>\$ 20,479</u>	<u>\$ 610,202</u>	<u>\$ 1,293,851</u>

NOTE 11. GOVERNMENTAL FUND BALANCES, BUDGET STABILIZATION ACCOUNTS, AND NET ASSETS RESTRICTED BY ENABLING LEGISLATION

A. Governmental Fund Balances – Restricted, Committed and Assigned

The State's fund balances represent: **(1) Restricted Purposes**, which include balances that are legally restricted for specific purposes due to constraints that are externally imposed by creditors, grantors, contributors, or laws or regulations of other

governments; **(2) Committed Purposes**, which include balances that can only be used for specific purposes pursuant to constraints imposed by formal action of the Legislature; **(3) Assigned Purposes**, which includes balances that are constrained by the government's intent to be used for specific purposes, but are neither restricted nor committed. A summary of the nature and purpose of these reserves by fund type at June 30, 2012, follows:

(Summary on next page.)

Governmental Fund Balances
(Expressed in Thousands)

	<u>Restricted Purposes</u>	<u>Committed Purposes</u>	<u>Assigned Purposes</u>
General Fund:			
Government Operations:			
Legislature	\$ —	\$ 5,561	\$ —
Governor	124	19,089	—
Elected Officials	251	17,199	—
Administrative Services	—	2,181	—
Revenue Assessments and Collections	—	13,479	—
Human Services	—	10,973	—
Corrections	—	25,647	—
Public Safety	8,996	41,916	—
Courts	—	10,841	—
Health	197	40,054	—
Environmental Quality	—	9,001	—
Higher Education	—	673	—
Employment and Family Services	—	20,308	—
Natural Resources	16,618	48,059	—
Community and Culture	13	3,243	—
Business, Labor, and Agriculture	12	32,729	—
Budget Reserve (Rainy Day) Account	—	133,017	—
Industrial Assistance	—	35,512	—
Postemployment and Other Liabilities	—	—	121,222
Fiscal Year 2013 Appropriations:			
Line Item Appropriations	—	—	37,860
Other Purposes	13,534	20,005	—
Total	<u>\$ 39,745</u>	<u>\$ 489,487</u>	<u>\$ 159,082</u>
Education Fund:			
Minimum School Program	\$ 94,301	\$ —	\$ —
State Office of Education	16,775	—	—
School Building Program	16,040	—	—
School Land Interest	29,484	—	—
Education Budget Reserve Account	144,369	—	—
Postemployment and Other Liabilities *	219,949	—	—
Fiscal Year 2013 Appropriations:			
Line Item Appropriations	71,022	—	—
Available for Appropriation	35,043	—	—
Other	2,713	—	—
Total	<u>\$ 629,696</u>	<u>\$ 0</u>	<u>\$ 0</u>
Transportation Fund:			
Transportation – Construction/Maintenance	\$ 63,045	\$ 37,823	\$ 3,070
Public Safety	10,588	—	2,000
Corridor Preservation	41,455	—	—
Aeronautical Programs	8,007	—	—
Postemployment and Other Liabilities *	39,672	4,199	—
Total	<u>\$ 162,767</u>	<u>\$ 42,022</u>	<u>\$ 5,070</u>
Transportation Investment Fund:			
Critical Highway Needs Program	\$ 161,177	\$ 233,886	\$ —
Transportation Investment Projects	33,722	—	—
Centennial Highway Program	12,858	166,046	—
Other Liabilities	2,323	14,777	—
Total	<u>\$ 210,080</u>	<u>\$ 414,709</u>	<u>\$ 0</u>
Nonmajor Governmental Funds:			
Capital Projects	\$ 49,108	\$ —	\$ 101,093
Debt Service	511	—	5,638
State Endowment Fund	—	123,539	—
Environmental Reclamation	21,607	3,404	—
Rural Development	—	32,180	—
Other Purposes	15,261	16,129	214
Total	<u>\$ 86,487</u>	<u>\$ 175,252</u>	<u>\$ 106,945</u>

* 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 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 \$133.017 million and \$144.369 million, respectively. For the fiscal year ended June 30, 2012, \$10.476 million was transferred into the Rainy Day Fund and \$35.013 million was transferred into the Education Reserve as a result of a revenue surplus.

C. Net Assets Restricted by Enabling Legislation

The State’s net assets restricted by enabling legislation represent resources which a party external to a government—such as citizens, public interest groups, or the judiciary—can compel the government to use only for the purpose specified by the legislation. The government-wide Statement of Net Assets reports \$4.064 billion of restricted net assets, of which \$12.7 million is restricted by enabling legislation.

NOTE 12. DEFICIT NET ASSETS AND FUND BALANCE

Funds reporting a deficit total net assets position at June 30, 2012, are (in thousands):

Private Purpose Trust Funds:	
Employers’ Reinsurance	\$ (59,653)
Petroleum Storage Tank	\$ (15,018)

The deficit in the Employers’ Reinsurance Trust represents the unfunded portion of the actuarial estimate of claims incurred. The Employers’ Reinsurance Trust claims are funded from assessments on all workers’ compensation insurance issued to employers within the State. The Utah Labor Commission sets the rate up to the maximum established by the Legislature to keep current revenues at a level sufficient to cover current cash disbursements. State law limits the State’s liability to the cash or assets in the Employers’ Reinsurance Trust only. State law also limits the Trust’s liability to claims resulting from industrial accidents or occupational diseases occurring on or before June 30, 1994. For claims resulting from accidents or diseases on or after July 1, 1994, the employer or its insurance carrier is liable for resulting liabilities. Unfunded future claims are payable solely from future trust revenues.

The Petroleum Storage Tank Trust covers the clean-up costs of leaks from state-approved underground petroleum storage tanks. The assets in the fund are more than adequate to pay current claims. Unfunded future claims will be funded solely by future trust revenues.

Funds/activities reporting a deficit position in the unrestricted portion of their net assets at June 30, 2012, are (in thousands):

Internal Service Funds:	
Technology Services.....	\$ (1,795)
Fleet Operations	\$ (28,045)

The Internal Service Funds deficits are mainly due to the significant investment in capital assets required for these operations. The deficits will be covered by future charges for services. Management may also seek rate increases to help reduce these deficits.

NOTE 13. INTERFUND TRANSFERS

Transfers between funds occur when one fund collects revenue and transfers the assets to another fund for expenditure or when one fund provides working capital to another fund. All transfers must be legally authorized by the Legislature through statute or an *Appropriation Act*. Interfund transfers for the fiscal year ended June 30, 2012, are as follows (in thousands):

(Interfund Transfers on next page.)

Transferred From	Transferred To					
	Governmental Funds					
	General Fund	Education Fund	Transportation Fund	Transportation Investment Fund	Trust Lands	Nonmajor Governmental Funds
General Fund.....	\$ —	\$ 7,646	\$ 66,476	\$ —	\$ 37	\$ 103,331
Education Fund.....	270,960	—	—	—	—	38,736
Transportation Fund.....	44,537	—	—	82,634	—	21,794
Transportation Investment Fund	—	—	—	—	—	299,497
Nonmajor Governmental Funds	69,070	—	—	—	—	4,467
Unemployment Compensation	7,871	—	—	—	—	—
Water Loan Programs.....	4,265	—	—	—	—	—
Nonmajor Enterprise Funds	71,625	—	—	—	2,441	—
Internal Service Funds	2,000	—	—	—	—	—
Total	\$ 470,328	\$ 7,646	\$ 66,476	\$ 82,634	\$ 2,478	\$ 467,825

Continues Below

Transferred From	Transferred To			
	Enterprise Funds			
	Community Impact Loan Fund	Nonmajor Enterprise Funds	Internal Service Funds	Total
General Fund.....	\$ 40,868	\$ 2,243	\$ 95	\$ 220,696
Education Fund.....	—	—	—	309,696
Transportation Fund.....	—	—	—	148,965
Transportation Investment Fund	—	—	—	299,497
Nonmajor Governmental Funds	—	—	—	73,537
Unemployment Compensation	—	—	—	7,871
Water Loan Programs.....	—	—	—	4,265
Nonmajor Enterprise Funds	—	—	—	74,066
Internal Service Funds	—	—	—	2,000
Total	\$ 40,868	\$ 2,243	\$ 95	\$ 1,140,593

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 2012, the Legislature authorized transfers of \$2 million from the Internal Service Funds to the General Fund to subsidize general fund revenues. In addition, the Legislature authorized payments of \$721.178 million to the Colleges and Universities. Payments to the Colleges and Universities are reported as expenditures in both the General Fund fund statements and the Governmental Activities column of the Statement of Activities. They are also reported as revenues in the Component Units column of the Statement of Activities.

NOTE 14. LITIGATION, CONTINGENCIES, AND COMMITMENTS

A. Litigation

The State is involved in various legal actions arising in the ordinary course of business. The State is vigorously contesting all of these matters, but as of this date it is not possible to determine the outcome of these proceedings. In the opinion of the Attorney General and management, the ultimate disposition of these matters will not have a material adverse effect on the State’s financial position.

- A lawsuit was filed by the Tobacco Companies against the settling states participating in a master settlement agreement in an effort to recoup tobacco settlement payments made in prior years. The plaintiffs allege that they are entitled to a non-participating manufacturer adjustment that will allow them to take a credit against these payment obligations. The dispute is currently subject to arbitration. It is impossible to determine the potential liability; however, any settlement will be a reduction in future state tobacco receipts.

- In addition to the items above, the State is contesting other legal actions totaling over \$47.881 million plus attorneys' fees and interest and other cases where the amount of potential loss is undeterminable. Some portions of the amounts sought have been paid by the State or placed in escrow.

B. Contingencies

- 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, including disclosures concerning fiscal sustainability, it is at least 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, 2012, will be available in November 2012.
- The Board of directors for the Utah Capital Investment Corporation (an independent quasi-public nonprofit corporation) has been authorized to issue and use up to \$300 million in contingent tax credit certificates to mobilize private investment and enhance the venture capital culture and infrastructure within the State. The certificates are structured so that no more than \$20 million of contingent tax credits for each \$100 million increment of contingent tax liability may be redeemable in any fiscal year. Under certain circumstances, the holder of a certificate is entitled to a refundable tax credit against tax liabilities imposed by Title 59, Chapter 7 Corporate Franchise and Income taxes, or Title 59, Chapter 10, Individual Income Tax Act.
- Management's estimated liability for the Petroleum Storage Tank Trust (private purpose trust fund) is highly sensitive to change based on the short period of historical data and the uncertainty in estimating costs. Since it is not possible to determine the occurrence date of a leak in an underground storage tank, it is not possible to estimate the number or the associated costs of leaks that have not been detected.
- The State is self-insured for liability claims up to \$1 million and beyond the excess insurance policy limit of \$10 million. The State is self-insured for individual property and casualty claims up to \$1 million and up to \$3.5 million in aggregate claims and beyond the excess insurance policy limit of \$700 million per occurrence. According to an actuarial study and other known factors, \$44.7 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.

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 does not expect that it will be required to advance monies for the payment of debt service on Guaranteed Bonds for any significant period of time.

Local school boards have \$2.555 billion principal amount of Guaranteed Bonds outstanding at June 30, 2012. 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 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 \$36.427 million from tobacco companies in fiscal year 2012 and expects to receive approximately \$36.9 million in fiscal year 2013. 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, 2012, the Industrial Assistance Program of the General Fund had grant commitments of \$1.884 million, contingent on participating companies meeting certain performance criteria.
- At June 30, 2012, the Economic Development Tax Increment Financing Incentive program (EDTIF) had outstanding long-term contract commitments for General Fund cash rebates of \$97.711 million and Education Fund tax credits of \$414.389 million. These cash rebates and tax credits are contingent on participating companies meeting certain economic development performance criteria.

- At June 30, 2012, the Motion Picture Incentive Program had outstanding contract commitments for General Fund cash rebates of \$2.649 million and Education Fund tax credits of \$7.37 million. These cash rebates and credits are contingent on participating motion picture companies meeting certain within-the-state production criteria.
- Utah Retirement Systems (defined benefit pension plans and defined contribution plans) has at its yearend December 31, 2011, committed to fund certain private equity partnerships and real estate projects for an amount of \$7.553 billion. Funding of \$4.94 billion has been provided, leaving an unfunded commitment of \$2.613 billion as of December 31, 2011.
- As of June 30, 2012, the Utah Housing Corporation (major component unit) has committed to purchase mortgages under the warehouse loans and the Single-Family Mortgage Purchase Program in the amount of \$70.021 million.

The Utah Housing Corporation (major component unit) had one Revolving Credit Note in the amount of \$3 million maturing on March 26, 2012. At June 30, 2012, there is no outstanding balance on this Revolving Credit Note.

On July 15, 2010, the Corporation entered into a revolving credit agreement with a \$150 million line of credit for the acquisition and financing of mortgage loans. During the year the amount available was reduced from \$150 million to \$50 million. This revolving credit agreement matured on July 14, 2012. The current outstanding balance as of June 30, 2012, was \$6.782 million. Interest paid on amounts drawn ranged from 0.947 – 1.068 percent and was calculated at one month LIBOR plus 0.6 percent; with the one month LIBOR rate not to be less than 0.25 percent. Subsequent to the year ended June 30, 2012, this revolving line of credit was renewed and extended through July 12, 2013.

- At June 30, 2012, the enterprise funds had loan commitments of approximately \$135.8 million and grant commitments of approximately \$48.152 million.
- At June 30, 2012, 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 \$1.588 billion.
- At June 30, 2012, the Permanent Trust Lands Fund (permanent fund) had real estate commitments of \$115 million, of which \$45.4 million have been called and \$1.612 million have been released, leaving a remaining commitment of \$67.988 million.
- At June 30, 2012, the Utah Department of Transportation had construction and other contract commitments of \$606.8 million, of which \$331.3 million is for Transportation Fund (major special revenue fund) and \$275.5 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, 2012, the State's capital projects funds (nonmajor capital projects funds) had construction commitments of \$242.328

million. These commitments will be funded with legislative appropriations, intergovernmental revenues, and proceeds of general obligation and lease revenue bonds.

- Under the terms of various limited partnership agreements approved by the Board of Trustees or by the University of Utah (major component unit) officers, the University is obligated to make periodic payments for advance commitments to venture capital and private equity investments. As of June 30, 2012, the University had committed, but not paid, a total of \$23.7 million in funding for these alternative investments.
- Under the terms of various limited partnership agreements approved by the Board of Trustees or by the Utah State University (major component unit) officers, the University is obligated to make periodic payments for advance commitments to venture capital, natural resource, and private equity investments. As of June 30, 2012, the University had committed, but not paid, a total of \$6.051 million in funding for these alternative investments.

NOTE 15. JOINT VENTURE

The Utah Communications Agency Network (UCAN) was created by the State Legislature in 1997 as an independent agency. Its purpose is to provide public safety communications services and facilities on a regional or statewide basis.

UCAN's governing board consists of twelve representatives elected by the board, and five state representatives of which four are appointed by the Governor. The State has contracted to purchase communication services from UCAN to meet the needs of law enforcement officers in the Departments of Public Safety, Corrections, Natural Resources, and other smaller state agencies.

In fiscal year 1998 the State provided startup capital of \$185 thousand. UCAN also may receive legal counsel from the Attorney General's Office at no cost. Contracts with state agencies are estimated to provide over 30 percent of UCAN's operating revenues.

UCAN had \$2.765 million of revenue bonds outstanding at June 30, 2012. UCAN's debt is not a legal obligation of the State; however, if UCAN cannot meet its debt service requirements, state law allows the Governor to request an appropriation to restore the debt service reserve fund to its required level or to meet any principal or interest payment deficiency. The Legislature is not required to make any such appropriation, but if made, UCAN must repay the State within 18 months. To date, UCAN has never requested any such funding from the State and has had sufficient resources to cover its debt service and debt service reserve requirements.

The Office of the Utah State Auditor audits UCAN's financial statements. Copies of those statements can be obtained from UCAN's administrative office or from the Office of the Utah State Auditor.

The Utah Education Network (UEN) is a publicly funded consortium administered by the University of Utah (major component unit) 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 \$17.08

million for the year ended June 30, 2012. 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 16. PENSION PLANS

Eligible employees of the State are covered by one of the following retirement plans:

A. Utah Retirement Systems

Utah Retirement Systems (URS) was established by Title 49 of *Utah Code Annotated, 1953*, as amended. URS administers the pension systems and plans under the direction of the URS Board, which consists of the State Treasurer and six members appointed by the Governor. URS has a separate accounting system and prepares a separately issued financial report covering all retirement systems and deferred compensation plans it administers. URS maintains records and prepares separately issued financial statements using fund accounting principles and the accrual basis of accounting under which expenses, including benefits and refunds, are recorded when the liability is incurred. Revenues, including contributions, are recorded in the accounting period in which they are earned and become measurable. URS reports on a calendar yearend. The December 31, 2011, financial report has been included in this Comprehensive Annual Financial Report as a pension trust fund for the Utah Retirement Systems (URS) within the fiduciary funds. Copies of the separately issued financial report that include financial statements and required supplemental information may be obtained by writing to Utah Retirement Systems, 540 East 200 South, Salt Lake City, Utah 84102, or by calling 1-800-365-8772.

The URS operations are comprised of the following groups of

systems and plans covering substantially all employees of the State, public education, and other political subdivisions of the State:

- The Public Employees Contributory Retirement System (Contributory System); the Public Employees Noncontributory Retirement System (Noncontributory System); 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 Plan, Roth and Traditional IRA Plans, and Health Reimbursement Arrangement.

Retirement benefits are specified by Title 49 of *Utah Code Annotated, 1953*, as amended. The retirement systems are defined-benefit plans in which the benefits are based on age and/or years of service and highest average salary. Various plan options within the systems may be selected by retiring members. Some of the options require actuarial reductions based on attained age, age of spouse, and similar actuarial factors. A brief summary of eligibility for and benefits of the systems is provided in the following table:

Summary of Eligibility and Benefits

	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*	30 years any age 20 years age 60*		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 \$1,260 per month per term. Legislators receive a benefit actuarially reduced at age 62 with ten or more years of service, or an unreduced benefit at age 65 with four or more years of service at the rate of \$27.60 per month per year of service. Both the governors' and legislators' benefits are adjusted based on the Consumer Price Index (CPI), limited to 4 percent of the base benefit per year.

Death benefits for active and retired employees are in accordance with retirement statutes. Upon termination of employment, members of the systems may leave their retirement account intact for future

benefits based on vesting qualification, or withdraw the accumulated funds in their individual member account and forfeit service credits and rights to future benefits upon which the contributions were based.

As a condition of participation in the systems, employers and/or employees are required to contribute certain percentages of salaries and wages as authorized by statute and specified by the Board. Employee contributions may be paid in part or in whole by the employer. Contributions in some systems are also augmented by fees or insurance premium taxes. Below is a summary of system participants.

**Participating Membership by System
December 31, 2011**

	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.....	430	159	130	57	1	1	456	145
Members:								
Active.....	87,901	2,137	7,619	1,932	111	115	4,777	99
Terminated Vested	32,784	1,216	2,784	164	6	79	—	—
Retirees and Beneficiaries:								
Service Benefits	38,216	4,550	4,116	1,087	115	220	—	—
Disability Benefits	—	2	9	86	—	—	—	—

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 23 year amortization period. These rates are determined using the entry age actuarial cost method with a

supplemental present value and the same actuarial assumptions used to calculate the actuarial accrued liability.

The following table presents the State of Utah's actuarially determined employer contributions required and paid to URS. These amounts are equal to the annual pension costs for each of the stated years and all of these amounts were paid for each year. Accordingly, the net pension obligation (NPO) at the end of each year was zero.

(Table on next page.)

**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:								
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	\$ —	\$ —	\$ —
2009	\$ 106,881	\$ 3,692	\$ 33,711	\$ 76	\$ 1,980	\$ —	\$ —	\$ —
2008	\$ 101,591	\$ 3,792	\$ 29,261	\$ 75	\$ 1,737	\$ —	\$ —	\$ —
Component Units:								
Colleges and Universities:								
2012	\$ 47,555	\$ 1,993	\$ 699	\$ —	\$ —	\$ —	\$ 967	\$ 4
2011	\$ 45,449	\$ 1,998	\$ 639	\$ —	\$ —	\$ —	\$ —	\$ —
2010	\$ 40,385	\$ 1,905	\$ 639	\$ —	\$ —	\$ —	\$ —	\$ —
2009	\$ 42,026	\$ 2,133	\$ 596	\$ —	\$ —	\$ —	\$ —	\$ —
2008	\$ 40,781	\$ 2,160	\$ 498	\$ —	\$ —	\$ —	\$ —	\$ —
Other:								
2012	\$ 4,422	\$ 73	\$ —	\$ —	\$ —	\$ —	\$ 56	\$ —
2011	\$ 4,083	\$ 64	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
2010	\$ 3,580	\$ 53	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
2009	\$ 3,483	\$ 70	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
2008	\$ 2,938	\$ 76	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
Total Primary Government and Component Units:								
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	\$ —	\$ —	\$ —
2009	\$ 152,390	\$ 5,895	\$ 34,307	\$ 76	\$ 1,980	\$ —	\$ —	\$ —
2008	\$ 145,310	\$ 6,028	\$ 29,759	\$ 75	\$ 1,737	\$ —	\$ —	\$ —

The following table summarizes contribution rates in effect at December 31, 2011:

Contribution Rates as a Percent of Covered Payroll

System	Member	Employer	Other
Noncontributory.....	—	13.77 % – 16.86 %	—
Contributory.....	6.00 %	9.76 % – 12.37 %	—
Public Safety:			
Contributory.....	10.50 % – 12.29 %	15.78 % – 23.22 %	—
Noncontributory.....	—	27.07 % – 36.71 %	—
Firefighters:			
Division A.....	15.05 %	0.50 %	11.87 %
Division B.....	16.18 %	—	11.34 %
Judges:			
Noncontributory.....	—	25.82 %	14.26 %
Utah Governors and Legislators....	—	\$153,398	—
Tier 2 Public Employees	—	12.74 % – 15.15 %	—
Tier 2 Public Safety and Firefighters.....	—	12.19 % – 27.37 %	—

Defined Contribution Plans

The 401(k), 457, Roth and Traditional IRA Plans, and Health Reimbursement Arrangement (HRA) administered by URS, in which the State participates, are defined contribution plans. These plans are available as supplemental plans to the basic retirement benefits of the retirement systems. Contributions may be made into the plans subject to plan and Internal Revenue Code limitations. Employer contributions may be made into the plans at rates determined by the employers and according to Utah Title 49. There are 375 employers participating in the 401(k) Plan and 160 employers participating in the 457 Plan. There are 146,187 plan participants in the 401(k) Plan, 16,661 participants in the 457 Plan, 3,281 participants in the Roth IRA Plan, 740 participants in the Traditional IRA Plan, and 1,748 in the HRA.

After termination of employment, benefits are paid out to individuals in lump sum, or as periodic benefit payments, at the option of the participant based on individual account balances and plan provisions. The defined contribution plans account balances are fully vested to the participants at the time of deposit. Investments of the plans are reported at fair value.

Employees of the State are eligible to participate in the defined contribution 401(k), 457, 403(b), Roth and Traditional IRA Plans. For the 401(k) plan, the State and participating employers are required to contribute to employees who participate in the noncontributory retirement plan. The State contributes 1.5 percent of eligible employees' salaries which amount vests immediately. The amounts contributed to the 401(k) Plan during the year ended June 30, 2012, by employees and employers are as follows: for Primary Government, \$31.114 million and \$16.379 million; for Component Units – Colleges and Universities, \$4.324 million and \$7.493 million; for Component Units – Other, \$1.049 million and \$876 thousand; and the combined total for all is \$36.487 million and \$24.748 million, respectively. The amounts contributed by

employees to the 457, Roth and Traditional IRA Plans (Primary Government) are \$6.771 million, \$1.844 million, and \$89 thousand, respectively.

Employees of the University of Utah (major component unit) may also contribute to a 403(b) plan. For employees enrolled in the Hospital Retirement Plan and contribute to a 403(b) plan, the University matches up to 3 percent of an employee's contribution. Total University employee contributions to the 403(b) plans for the fiscal year were approximately \$47.843 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. 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 10 percent of the net assets held in trust for the pension benefits are invested in debt securities of the U.S. Government and its instrumentalities. Of the 10 percent, approximately 5 percent are U.S. Government debt securities and 5 percent are debt securities of the U.S. Government instrumentalities. The systems and plans have no investments of any commercial or industrial organization whose market value equals 5 percent or more of the net assets held in trust for pension benefits. The principal components of the receivables and investment categories are presented below.

(Continues on next page.)

Pension Receivables and Investments
(Expressed in Thousands)

	Non- contributory System	Contributory System	Public Safety System	Firefighters System	Judges System	Utah Governors and Legislators Retirement Plan	Tier 2 Public Safety Employees System
Receivables:							
Member Contributions.....	\$ —	\$ 301	\$ 37	\$ 636	\$ —	\$ —	\$ —
Employer Contributions.....	34,994	563	4,030	—	147	—	542
Court Fees and Fire Insurance Premium.....	—	—	—	3,084	223	—	—
Investments.....	349,372	22,240	46,134	16,739	2,700	196	50
Total Receivables.....	<u>\$ 384,366</u>	<u>\$ 23,104</u>	<u>\$ 50,201</u>	<u>\$ 20,459</u>	<u>\$ 3,070</u>	<u>\$ 196</u>	<u>\$ 592</u>
Investments:							
Debt Securities	\$ 3,212,336	\$ 204,489	\$ 424,188	\$ 153,905	\$ 24,822	\$ 1,805	\$ 455
Equity Investments	5,848,825	372,321	772,339	280,220	45,195	3,285	829
Absolute Return.....	2,625,059	167,104	346,641	125,768	20,284	1,474	372
Private Equity.....	1,800,558	114,619	237,765	86,266	13,913	1,011	255
Real Assets	2,304,953	146,727	304,370	110,432	17,811	1,295	327
Mortgage Loans.....	5,468	348	721	262	42	3	1
Invested Securities Lending Collateral	1,383,847	88,092	182,738	66,301	10,693	777	196
Total Investments.....	<u>\$ 17,181,046</u>	<u>\$ 1,093,700</u>	<u>\$ 2,268,762</u>	<u>\$ 823,154</u>	<u>\$ 132,760</u>	<u>\$ 9,650</u>	<u>\$ 2,435</u>

Continues Below

	Tier 2 Public Safety and Firefighters System	401 (k) Plan	457 Plan	IRA Plans	Health Reimbursement Arrangement	Total December 31, 2011
Receivables:						
Member Contributions.....	\$ —	\$ —	\$ —	\$ —	\$ —	\$ 974
Employer Contributions.....	12	—	—	—	—	40,288
Court Fees and Fire Insurance Premium.....	—	—	—	—	—	3,307
Investments.....	2	73,442	7,439	—	817	519,131
Total Receivables.....	<u>\$ 14</u>	<u>\$ 73,442</u>	<u>\$ 7,439</u>	<u>\$ 0</u>	<u>\$ 817</u>	<u>\$ 563,700</u>
Investments:						
Debt Securities	\$ 15	\$ 1,336,281	\$ 149,369	\$ 28,846	\$ —	\$ 5,536,511
Equity Investments	27	1,437,409	160,647	24,636	—	8,945,733
Absolute Return.....	12	—	—	—	—	3,286,714
Private Equity.....	9	—	—	—	—	2,254,396
Real Assets	11	34,963	4,049	943	—	2,925,881
Mortgage Loans.....	—	—	—	—	—	6,845
Invested Securities Lending Collateral	7	—	—	—	—	1,732,651
Total Investments.....	<u>\$ 81</u>	<u>\$ 2,808,653</u>	<u>\$ 314,065</u>	<u>\$ 54,425</u>	<u>\$ 0</u>	<u>\$ 24,688,731</u>

Actuarial Methods and Assumptions

The information contained in the Schedules of Funding Progress is based on the actuarial study dated January 1, 2011, and calendar year 2011 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 2008 actuarial study, the investment rate of return assumption was changed from 8 percent to 7.75 percent. The 2011 actuarial study further reduced the investment rate of return assumption 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.

The Tier 2 Public Employees and Tier 2 Public Safety and Firefighters Systems have no actuarial accrued liability as of January 1, 2011. The effective date of the new Tier 2 Retirement Systems was July 1, 2011. All systems except Tier 2 as noted above 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, 23 years, 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, 2010	\$ 16,619,831	\$ 1,116,736	\$ 2,137,027	\$ 802,576	\$ 131,491	\$ 10,769	\$ —	\$ —
January 1, 2011	\$ 16,852,691	\$ 1,132,661	\$ 2,194,016	\$ 810,216	\$ 131,869	\$ 10,197	\$ —	\$ —
December 31, 2011	\$ 16,861,064	\$ 1,080,139	\$ 2,222,202	\$ 810,764	\$ 130,561	\$ 9,565	\$ 2,833	\$ 90
Actuarial Accrued								
Liability (AAL):								
January 1, 2010	\$ 19,384,503	\$ 1,236,009	\$ 2,650,675	\$ 833,844	\$ 158,303	\$ 11,305	\$ —	\$ —
January 1, 2011	\$ 20,388,759	\$ 1,251,412	\$ 2,844,101	\$ 872,133	\$ 167,581	\$ 11,513	\$ —	\$ —
December 31, 2011	\$ 21,516,510	\$ 1,278,272	\$ 3,044,707	\$ 926,634	\$ 175,763	\$ 11,722	\$ 2,806	\$ 90
Unfunded Actuarial Accrued								
Liability (UAAL):								
January 1, 2010	\$ 2,764,672	\$ 119,273	\$ 513,648	\$ 31,268	\$ 26,812	\$ 536	\$ —	\$ —
January 1, 2011	\$ 3,536,068	\$ 118,751	\$ 650,085	\$ 61,917	\$ 35,712	\$ 1,316	\$ —	\$ —
December 31, 2011	\$ 4,655,446	\$ 198,133	\$ 822,505	\$ 115,870	\$ 45,202	\$ 2,157	\$ (27)	\$ —
Funding Ratios:								
January 1, 2010	85.7 %	90.4 %	80.6 %	96.3 %	83.1 %	95.3 %	—	—
January 1, 2011	82.7 %	90.5 %	77.1 %	92.9 %	78.7 %	88.6 %	—	—
December 31, 2011	78.4 %	84.5 %	73.0 %	87.5 %	74.3 %	81.6 %	101.0 %	100.0 %
Annual Covered Payroll:								
January 1, 2010	\$ 3,955,040	\$ 127,804	\$ 373,959	\$ 107,625	\$ 14,434	\$ 910	\$ —	\$ —
January 1, 2011	\$ 3,888,179	\$ 116,395	\$ 363,037	\$ 105,275	\$ 14,234	\$ 910	\$ —	\$ —
December 31, 2011	\$ 3,900,106	\$ 110,103	\$ 374,293	\$ 110,751	\$ 14,918	\$ 910	\$ 36,821	\$ 855
UAAL as a Percent of Covered Payroll:								
January 1, 2010	69.9 %	93.3 %	137.4 %	29.1 %	185.8 %	58.9 %	—	—
January 1, 2011	90.9 %	102.0 %	179.1 %	58.8 %	250.9 %	144.6 %	—	—
December 31, 2011	119.4 %	180.0 %	219.7 %	104.6 %	303.0 %	237.0 %	(0.1) %	0.0 %

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 (component units) to the TIAA—CREF retirement system for June 30, 2012 and 2011, were \$151.23 million and \$145.144 million, respectively.

NOTE 17. 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*. The Elected Official Post-Retirement Benefits Trust Fund was established during the 2012 Legislative General Session and became effective March of 2012. 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 Planning 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, 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, 2010, the date of the latest actuarial valuation, approximately 5,872 retirees and their beneficiaries were receiving postemployment health and life insurance benefits, and an estimated 11,875 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 10 percent to 31.6 percent, toward the cost of health insurance premiums. For the year ended June 30, 2012, retirees contributed \$1.436 million, or approximately 4.5 percent of total premiums, through their required contributions of \$41.58 to \$606.83 per month depending on the coverage (single, double, or family) and health plan selected.

The Annual Required Contribution (ARC) of \$37.594 million, from the December 31, 2010, actuarial valuation is 6.4 percent of annual covered payroll. This ARC was used to establish the annual budget for fiscal year 2012; however the State Legislature decided to contribute \$43.293 million for the fiscal year, slightly more than the required ARC. This overfunding of the ARC resulted in a net OPEB asset of \$5.699 million.

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, elected officials must be between 62 and 65 years of age and either be active members at the time of retirement or have continued coverage with the program until the date of eligibility. In addition, to qualify for health coverage elected officials must begin their 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 begin their service as an elected official prior to July 1, 2011.

As of December 31, 2010, the date of the latest actuarial valuation, approximately 44 retirees and their beneficiaries were receiving health or Medicare supplemental coverage, and an estimated 169 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, 2012, elected officials that participated in the Elected Official OPEB Plan contributed \$27 thousand, or approximately 7.1 percent of total premiums, through their required contributions of \$0 (for ten or more years of service) to \$663.52 per month (for four years of service) depending on the coverage (single or double) and health plan selected.

The Annual Required Contribution (ARC) of \$1.894 million, from the December 31, 2010, actuarial valuation is 245.65 percent of annual covered payroll. For the fiscal year 2012, the State Legislature decided to contribute \$3.47 million, \$1.576 million 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 2012 (dollar amount in thousands):

	State Employee OPEB Plan	Elected Official OPEB Plan
Annual required contribution	\$ 37,594	\$ 1,894
Interest on net OPEB obligation.....	—	286
Adjustment to annual required contribution.....	—	(413)
Annual OPEB cost (expense)	37,594	1,767
Contributions made	(43,293)	(3,470)
Increase (decrease) in net OPEB obligation	(5,699)	(1,703)
Net OPEB obligation (asset) – Beginning of year	0	7,142
Net OPEB obligation (asset) – End of year	<u>\$ (5,699)</u>	<u>\$ 5,439</u>

The annual OPEB cost, the percentage of annual OPEB cost contributed to the plan, and the net OPEB obligation (asset) for fiscal year 2012 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
State Employee OPEB Plan.....	6/30/2010	\$ 43,819	100.00 %	\$ —
	6/30/2011	\$ 43,819	100.00 %	\$ —
	6/30/2012	\$ 37,594	115.16 %	\$ (5,699)
Elected Official OPEB Plan	6/30/2010	\$ 2,118	16.18 %	\$ 5,693
	6/30/2011	\$ 1,793	19.18 %	\$ 7,142
	6/30/2012	\$ 1,767	196.38 %	\$ 5,439

The funded status of both the State Employee and Elected Official OPEB plans as of December 31, 2010 was as follows (dollar amount in thousands):

	<u>State Employee OPEB Plan</u>	<u>Elected Official OPEB Plan</u>
Actuarial accrued liability	\$ 481,393	\$ 21,990
Actuarial value of plan assets.....	106,605	—
Unfunded actuarial accrued liability (funding excess)	<u>\$ 374,788</u>	<u>\$ 21,990</u>
Funded ratio	22.1 %	0.0 %
Covered payroll	\$ 589,817	\$ 771
Unfunded actuarial accrued liability (funding excess) as a percentage of covered payroll	63.54 %	2,852.14 %

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.

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, 2010 were as follows:

Projections of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employer and the

	<u>State Employee OPEB Plan</u>	<u>Elected Official OPEB Plan</u>
Actuarial valuation date	12/31/2010	12/31/2010
Actuarial cost method	Projected Unit Credit	
Amortization method	Level Dollar Amount; Open	
Remaining amortization period.....	25 years	30 years
Asset valuation method.....	Fair Value	Fair Value
Actuarial assumptions:		
Investment rate of return *	4.5 %	4.0 %
Healthcare inflation rate.....	9.5 % initial 4.5 % ultimate	

* Includes an inflation assumption of 2.5 percent.

NOTE 18. RISK MANAGEMENT AND INSURANCE

It is the policy of the State of Utah to periodically assess the proper combination of commercial insurance and self-insurance to cover the risk of losses to which it may be exposed. This is accomplished by the State through the Risk Management (internal service fund) and the Public Employees Health Program (major 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 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, 2010. However, 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, 2011. 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, but these losses did not exceed the State's commercial excess insurance coverage. 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 3.25 and 7.75 percent. The primary government and the discrete component units of the State paid premiums to the Public Employees Health Program of \$224.195 million and \$30.347 million, respectively, for health and life insurance coverage in fiscal year 2012. In addition, the State Department of Health paid \$967 thousand in premiums to the Public Employees Health Program for the Children's Health Insurance Program (CHIP).

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, 2012, there are 296 state employees receiving benefits. The program is funded by paying premiums to the Public Employees Health Program (major component unit), where assets are set aside for future payments. For the fiscal year ended June 30, 2012, the primary government and the discrete component units of the State paid premiums of \$5.228 million and \$153 thousand, respectively, for the Long-term Disability Program.

The State covers its workers' compensation risk by purchasing insurance from Workers' Compensation Fund (a related organization). The University of Utah, Utah State University, Southern Utah University, Salt Lake Community College, and Utah Valley University report claims liabilities if it is probable that a liability has been incurred as of the date of the financial statements and the amount of the loss can be reasonably estimated. The University of Utah and the University of Utah Hospital and Clinics have a "claims made" umbrella malpractice insurance policy in an amount considered adequate by their respective administrations for catastrophic malpractice liabilities in excess of the trusts' fund balances. Amounts for the current year are included below. The following table presents the changes in claims liabilities balances (short and long-term combined) during fiscal years ended June 30, 2011 and June 30, 2012:

(Table on next page.)

Changes in Claims Liabilities
(Expressed in Thousands)

	Beginning Balance	Current Year Claims and Changes in Estimates	Claims Payments	Ending Balance
Risk Management:				
2011	\$ 41,897	\$ 11,179	\$ (10,345)	\$ 42,731
2012	\$ 42,731	\$ 12,654	\$ (10,685)	\$ 44,700
Public Employees Health Program:				
2011	\$ 122,388	\$ 515,851	\$(524,008)	\$ 114,231
2012	\$ 114,231	\$ 526,273	\$(507,626)	\$ 132,878
College and University Self-Insurance:				
2011	\$ 60,094	\$ 278,115	\$(279,627)	\$ 58,582
2012	\$ 58,582	\$ 294,789	\$(290,977)	\$ 62,394

NOTE 19. SUBSEQUENT EVENTS

Subsequent to June 30, 2012, the Permanent Trust Lands Fund (permanent fund) had real estate commitments of \$20 million.

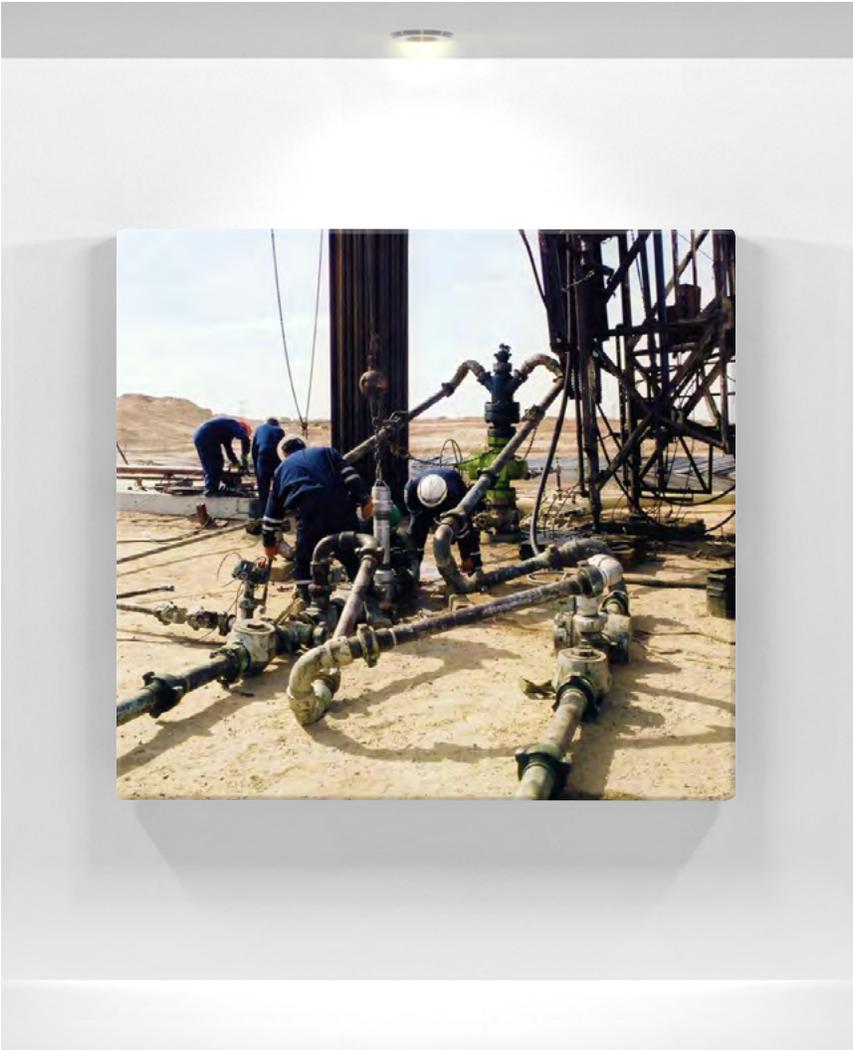
On October 3, 2012, the State issued \$37.35 million of General Obligation and Refunding Bonds Series 2012 A. Principal on the bonds is due annually commencing July 1, 2014 through July 1, 2017. Interest rates on the Series 2012 A bonds range from 4 percent to 5 percent, with a "true interest rate" of 0.596 percent after considering premium received upon the sale of the bonds. Proceeds of the bonds will be used for capital facilities projects and to advance refund certain 2004 B Series bonds. These funds will be paid to an escrow agent to be placed in an irrevocable trust account to provide for the debt service payments on the refunded bonds.

Subsequent to June 30, 2012, the Utah Housing Corporation (nonmajor component unit) refunded \$237.335 million of variable rate Single Family Bonds. With the refunding of these bonds a

modification was also required to a corresponding portion of underlying swap agreements as well as a cancellation of a corresponding portion of the Corporation's liquidity facility with TCLP. The corresponding swap agreements were modified to change the underlying floating rate index from SIFMA to LIBOR. Subsequent to June 30, 2012, the Utah Housing Corporation (nonmajor component unit) also issued \$10 million of taxable Single Family Housing bonds.

On July 10, 2012, the University of Utah (major component unit) issued \$46.235 million of Auxiliary and Campus Facilities System Revenue Bonds Series 2012 A. Principal on the bonds is due annually commencing April 1, 2013 through April 1, 2032. Bond interest is due semiannually commencing October 1, 2012, at rates ranging from 2 percent to 5 percent. Proceeds from these bonds are to be used to expand the Dee Glen Smith Athletic Center and to construct an ambulatory care parking structure.

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REQUIRED SUPPLEMENTARY INFORMATION

Business expansion is facilitated in Utah by the State's low cost of energy, excellent infrastructure, and business-friendly regulatory environment.

Photo courtesy Garry Miller/Chasel Energy.

State of Utah

**Budgetary Comparison Schedule
General Fund**

For the Fiscal Year Ended June 30, 2012

(Expressed in Thousands)

	Original Budget	Final Budget	Actual	Variance with Final Budget
Revenues				
General Revenues				
Sales Tax	\$ 1,521,446	\$ 1,575,097	\$ 1,582,530	\$ 7,433
Licenses, Permits, and Fees:				
Insurance Fees	4,053	—	—	—
Court Fees	13,124	21,057	14,603	(6,454)
Other Licenses, Permits, and Fees	15,924	9,624	13,862	4,238
Investment Income	3,800	5,700	5,625	(75)
Miscellaneous Taxes and Other:				
Beer Tax	5,064	7,481	8,425	944
Cigarette and Tobacco Tax	106,475	117,522	116,974	(548)
Inheritance Tax	30	—	—	—
Insurance Premium Tax	82,503	78,200	84,414	6,214
Oil, Gas, and Mining Severance Tax	101,373	96,300	90,942	(5,358)
Taxpayer Rebates	(6,800)	(6,200)	(6,796)	(596)
Court Collections	2,713	4,128	3,831	(297)
Other Taxes	31,317	34,105	34,986	881
Miscellaneous Other	21,349	45,088	41,998	(3,090)
Total General Revenues	<u>1,902,371</u>	<u>1,988,102</u>	<u>1,991,394</u>	<u>3,292</u>
Department Specific Revenues				
Sales Tax	3,722	3,860	3,860	—
Federal Contracts and Grants	2,847,075	2,550,694	2,550,694	—
Departmental Collections	370,796	400,620	421,125	20,505
Higher Education Collections	498,587	624,958	624,958	—
Federal Mineral Lease	149,466	154,335	183,739	29,404
Investment Income	2,199	3,271	3,150	(121)
Miscellaneous	499,911	486,341	479,800	(6,541)
Total Department Specific Revenues	<u>4,371,756</u>	<u>4,224,079</u>	<u>4,267,326</u>	<u>43,247</u>
Total Revenues	<u>6,274,127</u>	<u>6,212,181</u>	<u>6,258,720</u>	<u>46,539</u>
Expenditures				
General Government	374,407	385,474	324,211	61,263
Human Services and Juvenile Justice Services	664,927	661,933	651,977	9,956
Corrections	267,585	268,625	242,238	26,387
Public Safety	253,794	266,991	223,580	43,411
Courts	130,031	130,787	127,219	3,568
Health and Environmental Quality	2,150,092	2,445,457	2,401,862	43,595
Higher Education – State Administration	67,811	50,033	49,360	673
Higher Education – Colleges and Universities	1,201,979	1,333,251	1,333,113	138
Employment and Family Services	729,864	731,465	722,958	8,507
Natural Resources	208,782	178,654	159,198	19,456
Community and Culture	274,082	141,408	137,924	3,484
Business, Labor, and Agriculture	155,457	103,085	89,895	13,190
Total Expenditures	<u>6,478,811</u>	<u>6,697,163</u>	<u>6,463,535</u>	<u>233,628</u>
Excess Revenues Over (Under) Expenditures	<u>(204,684)</u>	<u>(484,982)</u>	<u>(204,815)</u>	<u>280,167</u>
Other Financing Sources (Uses)				
Sale of Capital Assets	—	—	10	10
Transfers In	334,993	472,978	472,978	—
Transfers Out	(156,085)	(224,165)	(224,165)	—
Total Other Financing Sources (Uses)	<u>178,908</u>	<u>248,813</u>	<u>248,823</u>	<u>10</u>
Net Change in Fund Balance	<u>(25,776)</u>	<u>(236,169)</u>	<u>44,008</u>	<u>280,177</u>
Budgetary Fund Balance – Beginning	523,016	523,016	523,016	—
Budgetary Fund Balance – Ending	<u>\$ 497,240</u>	<u>\$ 286,847</u>	<u>\$ 567,024</u>	<u>\$ 280,177</u>

The Notes to Required Supplementary Information – Budgetary Reporting are an integral part of this schedule.

State of Utah

**Budgetary Comparison Schedule
Education Fund**

For the Fiscal Year Ended June 30, 2012

(Expressed in Thousands)

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
Revenues				
General Revenues				
Individual Income Tax	\$ 2,411,168	\$ 2,454,906	\$ 2,478,638	\$ 23,732
Corporate Tax	272,307	239,741	272,355	32,614
Miscellaneous Other	18,900	17,200	30,880	13,680
Total General Revenues	<u>2,702,375</u>	<u>2,711,847</u>	<u>2,781,873</u>	<u>70,026</u>
Department Specific Revenues				
Federal Contracts and Grants	327,546	544,833	544,833	—
Departmental Collections	1,833	6,664	6,664	—
Investment Income	23,350	23,406	28,814	5,408
Miscellaneous:				
School Lunch Tax	21,600	32,039	32,039	—
Driver Education Fee	4,980	5,108	5,108	—
Other	6,933	7,336	7,493	157
Total Department Specific Revenues	<u>386,242</u>	<u>619,386</u>	<u>624,951</u>	<u>5,565</u>
Total Revenues	<u>3,088,617</u>	<u>3,331,233</u>	<u>3,406,824</u>	<u>75,591</u>
Expenditures				
Public Education	<u>2,896,973</u>	<u>3,141,419</u>	<u>3,028,720</u>	<u>112,699</u>
Total Expenditures	<u>2,896,973</u>	<u>3,141,419</u>	<u>3,028,720</u>	<u>112,699</u>
Excess Revenues Over (Under) Expenditures	<u>191,644</u>	<u>189,814</u>	<u>378,104</u>	<u>188,290</u>
Other Financing Sources (Uses)				
Transfers In	38,696	7,646	7,646	—
Transfers Out	<u>(309,696)</u>	<u>(309,696)</u>	<u>(309,696)</u>	<u>—</u>
Total Other Financing Sources (Uses)	<u>(271,000)</u>	<u>(302,050)</u>	<u>(302,050)</u>	<u>0</u>
Net Change in Fund Balance	(79,356)	(112,236)	76,054	188,290
Budgetary Fund Balance – Beginning	333,694	333,694	333,694	—
Budgetary Fund Balance – Ending	<u>\$ 254,338</u>	<u>\$ 221,458</u>	<u>\$ 409,748</u>	<u>\$ 188,290</u>

The Notes to Required Supplementary Information – Budgetary Reporting are an integral part of this schedule.

State of Utah

**Budgetary Comparison Schedule
Transportation Fund**

For the Fiscal Year Ended June 30, 2012

(Expressed in Thousands)

	Original Budget	Final Budget	Actual	Variance with Final Budget
Revenues				
General Revenues				
Motor Fuel Tax	\$ 254,937	\$ 252,300	\$ 252,954	\$ 654
Special Fuel Tax	109,713	104,100	104,099	(1)
Licenses, Permits, and Fees:				
Motor Vehicle Registration Fees	32,508	39,387	35,686	(3,701)
Proportional Registration Fees	15,266	15,879	15,408	(471)
Temporary Permits	396	480	435	(45)
Special Transportation Permits	9,599	11,124	9,872	(1,252)
Highway Use Permits	11,421	9,952	10,107	155
Motor Vehicle Control Fees	4,438	5,312	4,777	(535)
Miscellaneous	1,972	2,066	2,282	216
Investment Income	—	200	596	396
Miscellaneous Other	2,500	—	5	5
Total General Revenues	<u>442,750</u>	<u>440,800</u>	<u>436,221</u>	<u>(4,579)</u>
Department Specific Revenues				
Sales and Aviation Fuel Taxes	69,257	70,342	74,283	3,941
Federal Contracts and Grants	181,507	454,343	454,343	—
Departmental Collections	80,810	89,433	89,122	(311)
Federal Aeronautics	40,000	43,001	22,883	(20,118)
Investment Income	125	125	42	(83)
Miscellaneous	20,513	69,479	71,216	1,737
Total Department Specific Revenues	<u>392,212</u>	<u>726,723</u>	<u>711,889</u>	<u>(14,834)</u>
Total Revenues	<u>834,962</u>	<u>1,167,523</u>	<u>1,148,110</u>	<u>(19,413)</u>
Expenditures				
Transportation	<u>699,761</u>	<u>1,101,796</u>	<u>1,087,500</u>	<u>14,296</u>
Total Expenditures	<u>699,761</u>	<u>1,101,796</u>	<u>1,087,500</u>	<u>14,296</u>
Excess Revenues Over (Under) Expenditures	<u>135,201</u>	<u>65,727</u>	<u>60,610</u>	<u>(5,117)</u>
Other Financing Sources (Uses)				
Sale of Capital Assets	500	—	12,276	12,276
Transfers In	73,080	66,476	66,476	—
Transfers Out	<u>(142,111)</u>	<u>(148,965)</u>	<u>(148,965)</u>	<u>—</u>
Total Other Financing Sources (Uses)	<u>(68,531)</u>	<u>(82,489)</u>	<u>(70,213)</u>	<u>12,276</u>
Net Change in Fund Balance	66,670	(16,762)	(9,603)	7,159
Budgetary Fund Balance – Beginning	<u>187,173</u>	<u>187,173</u>	<u>187,173</u>	<u>—</u>
Budgetary Fund Balance – Ending	<u>\$ 253,843</u>	<u>\$ 170,411</u>	<u>\$ 177,570</u>	<u>\$ 7,159</u>

The Notes to Required Supplementary Information – Budgetary Reporting are an integral part of this schedule.

State of Utah

**Budgetary Comparison Schedule
Budget To GAAP Reconciliation**

For the Fiscal Year Ended June 30, 2012

(Expressed in Thousands)

	<u>General Fund</u>	<u>Education Fund</u>	<u>Transportation Fund</u>
Revenues			
Actual total revenues (budgetary basis)	\$ 6,258,720	\$ 3,406,824	\$ 1,148,110
Differences – Budget to GAAP:			
Intrafund revenues are budgetary revenues but are not revenues for financial reporting	(316,120)	(5,019)	(1,827)
Higher education and Utah Schools for the Deaf and the Blind collections are budgetary revenues but are not revenues for financial reporting	(634,435)	(5,683)	—
Change in revenue accrual for nonbudgetary Medicaid claims	3,720	—	—
Change in tax accruals designated by law for postemployment and other liabilities are revenues for financial reporting but not for budgetary reporting	7,348	53,834	(3,557)
Change in estimated federal receivables recorded as revenues for financial reporting but not for budgetary reporting	—	(19,294)	—
Total revenues as reported on the Statement of Revenues, Expenditures, and Changes in Fund Balances – Governmental Funds	<u>\$ 5,319,233</u>	<u>\$ 3,430,662</u>	<u>\$ 1,142,726</u>
Expenditures			
Actual total expenditures (budgetary basis)	\$ 6,463,535	\$ 3,028,720	\$ 1,087,500
Differences – Budget to GAAP:			
Intrafund expenditures for reimbursements are budgetary expenditures but are not expenditures for financial reporting	(316,120)	(5,019)	(1,827)
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	(634,435)	(5,683)	—
Certain budgetary transfers and other charges are reported as an increase or reduction of expenditures for financial reporting	819	—	—
Leave/postemployment charges budgeted as expenditures when earned rather than when taken or due	5,453	626	806
Change in estimated federal liabilities recorded as expenditures for financial reporting but not for budgetary reporting	—	(19,294)	—
Change in accrual for Medicaid incurred but not reported claims excluded from the budget by statute	12,664	—	—
Total expenditures as reported on the Statement of Revenues, Expenditures, and Changes in Fund Balances – Governmental Funds	<u>\$ 5,531,916</u>	<u>\$ 2,999,350</u>	<u>\$ 1,086,479</u>

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, and the Debt Service Fund, a nonmajor fund. The budgets are enacted through passage of *Appropriations Acts*. Budgets for specific general revenues are not adopted through an *Appropriations Act* but are based on supporting estimates approved by the Executive Appropriations Committee of the Legislature. General revenues are those revenues available for appropriation for any program or purpose as allowed by law. Department-specific revenues are revenues dedicated by an *Appropriations Act* or restricted by other law or external grantor to a specific program or purpose.

Original budgets and related revenue estimates represent the spending authority enacted through *Appropriations Acts* as of June 30, 2012, 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 Planning and Budget so that a budget may be prepared. The budget is prepared by fund, function, and activity and includes information on the past year, current year estimates, and requested appropriations for the next fiscal year.

In January, the proposed budget is presented to the Legislature. The Legislature reviews the budget, makes changes, and prepares the annual *Appropriations Act*. The Legislature passes the *Appropriations Act* by a simple majority vote. The *Appropriations Act* becomes the State's authorized operating budget upon the Governor's signature. The *Constitution of Utah* requires that budgeted expenditures not exceed estimated revenues and other sources of funding, including beginning balances.

Budgetary control is maintained at the functional or organizational level, as identified by numbered line items in the *Appropriations Act*. Budgets may be modified if federal funding or revenue specifically dedicated for a line item exceeds original estimates in the *Appropriations Act*. If funding sources are not sufficient to cover the appropriation, the Governor is required to reduce the budget by the amount of the deficiency. Any other changes to the budget must be approved by the Legislature in a supplemental *Appropriations Act*.

Any department that spends more than the authorized amount must submit a report explaining the overspending to the State Board of Examiners. The Board will recommend corrective action, which may include a request to the Legislature for a supplemental appropriation to cover the deficit. If a supplemental appropriation is not approved, the department must cover the overspending with the subsequent year's budget. In the General Fund, the State Courts Administrator's budget for juror and witness fees was overexpended by \$115 thousand. This deficit is allowed by statute and will be funded with future appropriations. In the General Fund, the Attorney General's budget for contract attorneys was overexpended by \$224 thousand. 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, 2012, the State was \$781 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 the decrease in the State Employee OPEB Plan Actuarial Accrued Liability (AAL) and the Unfunded Actuarial Accrued Liability (UAAL) from December 31, 2006 to December 31, 2008: (1) fully funding the Annual Required Contribution (ARC) over the last two fiscal years; (2) changes in benefit provisions that shifted increases in health care costs to employees and retirees; and (3) the State Employee Plan is a closed plan (i.e., only state employees entitled to receive retirement benefits and hired prior to January 1, 2006 are eligible to receive benefits).

The following 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 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, 2006	\$ —	\$ 669,617	\$ 669,617	0.00 %	\$ 748,096	89.51 %
December 31, 2008	\$ 53,851	\$ 446,601	\$ 392,750	12.06 %	\$ 901,245	43.58 %
December 31, 2010	\$ 106,605	\$ 481,393	\$ 374,788	22.15 %	\$ 589,817	63.54 %

State Employee OPEB Plan Schedule of Employer Contributions (Expressed in Thousands)

Year Ended	Annual Required Contributions	Percentage Contributed
June 30, 2007	\$ 50,433	101.37 %
June 30, 2008	\$ 53,491	98.71 %
June 30, 2009	\$ 53,491	100.00 %
June 30, 2010	\$ 43,819	100.00 %
June 30, 2011	\$ 43,819	100.00 %
June 30, 2012	\$ 37,594	115.16 %

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 Elected Official Post-Retirement Benefits Trust Fund was established during the 2012 Legislative General Session and became effective March of 2012. During fiscal year 2012, the State contributed \$3.47 million to the trust fund, more than the required ARC of \$1.894 million, in order to reduce the Unfunded Actuarial Accrued Liability (UAAL) obligation. The creation of and contributions to the trust fund occurred after the latest actuarial valuation. As a result, the Actuarial Value of Assets, Unfunded Actuarial Accrued Liability (UAAL), and Funded Ratio from the December 31, 2010 actuarial valuation are not reflective of these changes. A new valuation will be performed in fiscal year 2013.

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 actuarial 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	2,830.8 %
December 31, 2010.....	\$ —	\$ 21,990	\$ 21,990	0.00 %	\$ 771	2,852.1 %

**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 %

(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 5,724 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 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 Daily Annual Traffic) at 80 percent.

The State performs complete assessments every other year (starting in 2012) on a calendar year basis. The following table reports the percentage of pavements with ratings of “fair” or better for the last three years for each system:

System	2011	2010	2009
Interstate System....	98.3 %	97.9 %	98.6 %
Level 1 System	93.2 %	92.1 %	92.6 %
Level 2 System	82.7 %	82.1 %	83.9 %

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
2012	\$ 204,647	\$ 371,133
2011	\$ 249,071	\$ 299,227
2010	\$ 244,272	\$ 349,451
2009	\$ 296,443	\$ 313,817
2008	\$ 418,386	\$ 292,585

Bridges

UDOT uses the Structures Inventory System to monitor the condition of the 1,881 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	2012	2011	2010
Good.....	71.6 %	72.0 %	72.4 %
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
2012	\$ 36,114	\$ 65,494
2011	\$ 43,954	\$ 52,805
2010	\$ 43,107	\$ 61,668
2009	\$ 52,314	\$ 55,379
2008	\$ 73,833	\$ 51,633



SUPPLEMENTARY INFORMATION

Economic development in Utah is focused within six targeted industry strengths, including: energy and natural resources; aerospace and defense; and outdoor products and recreation. These industries typically create higher-paying, quality jobs that meet the demands of Utah's skilled and innovative workforce—the youngest in the nation.

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Nonmajor Governmental Funds

State Endowment Fund

This fund accounts for a portion of proceeds relating to the State's settlement agreement with major tobacco manufacturers, severance tax revenue in excess of statutory base amounts, and money or other assets given to this fund under any provision of law. The principal of the fund cannot be appropriated except by a three-fourths vote of both houses of the Legislature and with the concurrence of the Governor. One-half of all interest and dividends earned on tobacco settlement proceeds 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.

State of Utah

**Combining Balance Sheet
Nonmajor Governmental Funds**

June 30, 2012

(Expressed in Thousands)

	Special Revenue			
	State Endowment	Environmental Reclamation	Crime Victim Reparation	Universal Telephone Services
ASSETS				
Cash and Cash Equivalents	\$ 420	\$ 1,045	\$ 1,373	\$ 1,402
Investments	123,119	23,886	3,368	—
Receivables:				
Accounts, net	—	8	29	—
Accrued Interest	—	—	—	—
Capital Lease Payments, net	—	—	—	—
Due From Other Funds	—	76	—	—
Due From Component Units	—	—	—	—
Total Assets	<u>\$ 123,539</u>	<u>\$ 25,015</u>	<u>\$ 4,770</u>	<u>\$ 1,402</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts Payable and Accrued Liabilities	\$ —	\$ 4	\$ 34	\$ —
Due To Other Funds	—	—	—	137
Due To Component Units	—	—	—	—
Deferred Revenue	—	—	—	—
Total Liabilities	<u>0</u>	<u>4</u>	<u>34</u>	<u>137</u>
Fund Balances:				
Nonspendable:				
Restricted	—	21,607	—	1,265
Committed	123,539	3,404	4,736	—
Assigned	—	—	—	—
Total Fund Balances	<u>123,539</u>	<u>25,011</u>	<u>4,736</u>	<u>1,265</u>
Total Liabilities and Fund Balances	<u>\$ 123,539</u>	<u>\$ 25,015</u>	<u>\$ 4,770</u>	<u>\$ 1,402</u>

Special Revenue			Capital Projects		
Consumer Education	Rural Development	State Capitol	Miscellaneous Special Revenue	General Government	State Building Ownership Authority
\$ 523	\$ 4,756	\$ 1,020	\$ —	\$ 93,865	\$ —
4,029	31,923	1,271	9,341	40,670	13,605
97	—	15	17,366	281	—
—	—	—	—	—	11
—	—	—	—	—	—
—	—	18	8	2,847	—
—	—	—	—	45,230	—
<u>\$ 4,649</u>	<u>\$ 36,679</u>	<u>\$ 2,324</u>	<u>\$ 26,715</u>	<u>\$ 182,893</u>	<u>\$ 13,616</u>
\$ 167	\$ 3,671	\$ 6	\$ 1,577	\$ 41,455	\$ 116
54	828	23	686	1,748	2,660
—	—	—	—	—	329
—	—	26	5,546	—	—
<u>221</u>	<u>4,499</u>	<u>55</u>	<u>7,809</u>	<u>43,203</u>	<u>3,105</u>
—	—	1,108	12,888	39,252	9,856
4,428	32,180	1,161	5,804	—	—
—	—	—	214	100,438	655
<u>4,428</u>	<u>32,180</u>	<u>2,269</u>	<u>18,906</u>	<u>139,690</u>	<u>10,511</u>
<u>\$ 4,649</u>	<u>\$ 36,679</u>	<u>\$ 2,324</u>	<u>\$ 26,715</u>	<u>\$ 182,893</u>	<u>\$ 13,616</u>

Continues

State of Utah

**Combining Balance Sheet
Nonmajor Governmental Funds**

Continued

June 30, 2012

(Expressed in Thousands)

	<u>Debt Service</u>		<u>Total Nonmajor Governmental Funds</u>
	<u>General Government</u>	<u>State Building Ownership Authority</u>	
ASSETS			
Cash and Cash Equivalents	\$ 85,556	\$ 4,445	\$ 194,405
Investments	8,361	7,345	266,918
Receivables:			
Accounts, net	—	—	17,796
Accrued Interest	6	4	21
Capital Lease Payments, net	—	102,540	102,540
Due From Other Funds	—	—	2,949
Due From Component Units	—	—	45,230
Total Assets	<u>\$ 93,923</u>	<u>\$ 114,334</u>	<u>\$ 629,859</u>
LIABILITIES AND FUND BALANCES			
Liabilities:			
Accounts Payable and Accrued Liabilities	\$ 78,437	\$ 21	\$ 125,488
Due To Other Funds	11,652	9,458	27,246
Due To Component Units	—	—	329
Deferred Revenue	—	102,540	108,112
Total Liabilities	<u>90,089</u>	<u>112,019</u>	<u>261,175</u>
Fund Balances:			
Nonspendable:			
Restricted	—	511	86,487
Committed	—	—	175,252
Assigned	3,834	1,804	106,945
Total Fund Balances	<u>3,834</u>	<u>2,315</u>	<u>368,684</u>
Total Liabilities and Fund Balances	<u>\$ 93,923</u>	<u>\$ 114,334</u>	<u>\$ 629,859</u>

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State of Utah**Combining Statement Of Revenues,
Expenditures, And Changes In Fund Balances
Nonmajor Governmental Funds**

For the Fiscal Year Ended June 30, 2012

(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	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Other Revenues:				
Federal Contracts and Grants	—	—	2,226	—
Charges for Services	—	6,174	7,455	9,984
Intergovernmental	—	—	—	—
Investment Income	2,580	148	3	—
Miscellaneous and Other	—	78	—	—
Total Revenues	<u>2,580</u>	<u>6,400</u>	<u>9,684</u>	<u>9,984</u>
EXPENDITURES				
Current:				
General Government	—	—	6,727	—
Human Services and Juvenile Justice Services	—	—	—	—
Corrections	—	—	—	—
Public Safety	—	—	—	—
Health and Environmental Quality	—	2,842	—	—
Higher Education – Colleges and Universities	—	—	—	—
Employment and Family Services	—	—	—	—
Natural Resources	—	—	—	—
Community and Culture	—	—	—	—
Business, Labor, and Agriculture	—	10	—	9,650
Public Education	—	—	—	—
Transportation	—	—	—	—
Capital Outlay	—	—	—	—
Debt Service:				
Principal Retirement	—	—	—	—
Interest and Other Charges	—	—	—	—
Total Expenditures	<u>0</u>	<u>2,852</u>	<u>6,727</u>	<u>9,650</u>
Excess Revenues Over (Under) Expenditures	<u>2,580</u>	<u>3,548</u>	<u>2,957</u>	<u>334</u>
OTHER FINANCING SOURCES (USES)				
General Obligation Bonds Issued	—	—	—	—
Revenue Bonds Issued	—	—	—	—
Premium on Bonds Issued	—	—	—	—
Transfers In	—	—	73	—
Transfers Out	—	(129)	(3,675)	—
Total Other Financing Sources (Uses)	<u>0</u>	<u>(129)</u>	<u>(3,602)</u>	<u>0</u>
Net Change in Fund Balances	2,580	3,419	(645)	334
Fund Balances – Beginning	120,959	21,592	5,381	931
Fund Balances – Ending	<u>\$ 123,539</u>	<u>\$ 25,011</u>	<u>\$ 4,736</u>	<u>\$ 1,265</u>

Special Revenue			Miscellaneous Special Revenue	Capital Projects	
Consumer Education	Rural Development	State Capitol		General Government	State Building Ownership Authority
\$ —	\$ —	\$ —	\$ 3,910	\$ —	\$ —
—	8,817	—	3,206	—	—
<u>0</u>	<u>8,817</u>	<u>0</u>	<u>7,116</u>	<u>0</u>	<u>0</u>
—	—	—	14,290	—	—
3,329	—	469	46,360	—	—
—	—	—	—	34,407	—
6	135	1	161	430	125
2	—	11	2,950	583	100
<u>3,337</u>	<u>8,952</u>	<u>481</u>	<u>70,877</u>	<u>35,420</u>	<u>225</u>
—	—	120	7,086	13,723	—
—	—	—	278	3,156	—
—	—	—	—	3,886	—
—	—	—	13,320	4,046	—
—	—	—	17	546	—
—	—	—	—	22,398	—
—	—	—	4	462	—
—	—	—	—	1,691	—
—	16,921	—	943	—	—
2,002	—	—	7	178	—
—	—	—	23	333	—
—	—	—	1	852	—
—	—	—	—	146,556	22,875
—	—	—	—	—	—
<u>2,002</u>	<u>16,921</u>	<u>120</u>	<u>21,679</u>	<u>197,827</u>	<u>22,875</u>
<u>1,335</u>	<u>(7,969)</u>	<u>361</u>	<u>49,198</u>	<u>(162,407)</u>	<u>(22,650)</u>
—	—	—	—	46,860	—
—	—	—	—	—	5,100
—	—	—	—	7,121	28
—	—	—	200	55,583	3,829
(234)	—	—	(41,918)	(8,277)	—
<u>(234)</u>	<u>0</u>	<u>0</u>	<u>(41,718)</u>	<u>101,287</u>	<u>8,957</u>
1,101	(7,969)	361	7,480	(61,120)	(13,693)
<u>3,327</u>	<u>40,149</u>	<u>1,908</u>	<u>11,426</u>	<u>200,810</u>	<u>24,204</u>
<u>\$ 4,428</u>	<u>\$ 32,180</u>	<u>\$ 2,269</u>	<u>\$ 18,906</u>	<u>\$ 139,690</u>	<u>\$ 10,511</u>

Continues

State of Utah

**Combining Statement Of Revenues,
Expenditures, And Changes In Fund Balances
Nonmajor Governmental Funds**

Continued

For the Fiscal Year Ended June 30, 2012

(Expressed in Thousands)

	<u>Debt Service</u>		<u>Total</u>
	<u>General</u>	<u>State Building</u>	<u>Nonmajor</u>
	<u>Government</u>	<u>Ownership</u>	<u>Governmental</u>
		<u>Authority</u>	<u>Funds</u>
REVENUES			
Taxes:			
Sales and Use Tax	\$ —	\$ —	\$ 3,910
Other Taxes	—	—	12,023
Total Taxes	<u>0</u>	<u>0</u>	<u>15,933</u>
Other Revenues:			
Federal Contracts and Grants	15,252	1,748	33,516
Charges for Services	—	—	73,771
Intergovernmental	—	—	34,407
Investment Income	6	26	3,621
Miscellaneous and Other	—	20,211	23,935
Total Revenues	<u>15,258</u>	<u>21,985</u>	<u>185,183</u>
EXPENDITURES			
Current:			
General Government	—	—	27,656
Human Services and Juvenile Justice Services	—	—	3,434
Corrections	—	—	3,886
Public Safety	—	—	17,366
Health and Environmental Quality	—	—	3,405
Higher Education – Colleges and Universities	—	—	22,398
Employment and Family Services	—	—	466
Natural Resources	—	—	1,691
Community and Culture	—	—	17,864
Business, Labor, and Agriculture	—	—	11,847
Public Education	—	—	356
Transportation	—	—	853
Capital Outlay	—	—	169,431
Debt Service:			
Principal Retirement	251,130	15,170	266,300
Interest and Other Charges	156,188	11,859	168,047
Total Expenditures	<u>407,318</u>	<u>27,029</u>	<u>715,000</u>
Excess Revenues Over (Under) Expenditures	<u>(392,060)</u>	<u>(5,044)</u>	<u>(529,817)</u>
OTHER FINANCING SOURCES (USES)			
General Obligation Bonds Issued	—	—	46,860
Revenue Bonds Issued	—	150	5,250
Premium on Bonds Issued	2,044	25	9,218
Transfers In	407,917	223	467,825
Transfers Out	(15,475)	(3,829)	(73,537)
Total Other Financing Sources (Uses)	<u>394,486</u>	<u>(3,431)</u>	<u>455,616</u>
Net Change in Fund Balances	2,426	(8,475)	(74,201)
Fund Balances – Beginning	1,408	10,790	442,885
Fund Balances – Ending	<u>\$ 3,834</u>	<u>\$ 2,315</u>	<u>\$ 368,684</u>

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State of Utah

**Detail Schedule of Expenditures
Budget and Actual Comparison
General Fund**

For the Fiscal Year Ended June 30, 2012

(Expressed in Thousands)

Appropriation Line Item Name	Source of Funding			Final Budget
	State Funds	Federal Funds	Restricted and Other Funds	
GENERAL GOVERNMENT				
Legislature				
Senate	\$ 2,710	\$ —	\$ 1	\$ 2,711
House	4,934	—	—	4,934
Printing	618	—	167	785
Research and General Counsel	9,211	—	—	9,211
Tax Review Commission	48	—	—	48
Constitutional Revision Commission	52	—	—	52
Fiscal Analyst	3,044	—	5	3,049
Auditor General	3,829	—	—	3,829
Total Legislature	<u>24,446</u>	<u>0</u>	<u>173</u>	<u>24,619</u>
Elected Officials				
State Treasurer	\$ 2,529	\$ —	\$ 441	\$ 2,970
GOV – Administrative Office	5,622	268	941	6,831
GOV – Planning and Budget	5,481	67	65	5,613
GOV – Public Lands Litigation	2,000	—	—	2,000
GOV – Lt. Governor Character Education	200	—	—	200
GOV – Criminal and Juvenile Justice	10,011	12,103	59	22,173
GOV – Emergency and Contingency Fund	100	—	—	100
GOV – LaRay McAllister Program	1,852	—	—	1,852
GOV – Pete Suazo Athletic Commission	198	—	49	247
GOV – Economic Development Administration	9,459	539	—	9,998
GOV – Office of Tourism	17,953	—	226	18,179
GOV – Business Development	11,621	501	153	12,275
GOV – Inspector General of Medical Services	995	—	1,913	2,908
GOV – Industrial Assistance Fund	1,257	—	—	1,257
U STAR	36,195	—	3	36,198
GOV – Office of Energy Development	706	15,891	12	16,609
Attorney General	29,539	2,028	18,168	49,735
AG – Contract Attorneys	5,439	—	850	6,289
AG – Prosecution Council	688	100	203	991
AG – Domestic Violence	78	—	—	78
AG – Children's Justice Centers	3,383	164	317	3,864
State Auditor	3,678	—	1,727	5,405
Total Elected Officials	<u>148,984</u>	<u>31,661</u>	<u>25,127</u>	<u>205,772</u>
Government Operations				
Capitol Preservation Board	\$ 4,059	\$ —	\$ —	\$ 4,059
DAS – Executive Director	776	—	—	776
DAS – Administrative Rules	383	—	—	383
DAS – DFCM Administration	5,288	—	452	5,740
DAS – State Archives	2,119	99	146	2,364
DAS – Finance Administration	8,651	—	1,392	10,043
DAS – Post Conviction Indigent Defense	215	—	—	215
DAS – Finance Mandated	31,652	—	—	31,652
DAS – Judicial Conduct Commission	265	—	—	265
DAS – Purchasing	1,061	—	396	1,457
Tax Commission – Administration	70,963	505	8,584	80,052
TAX – License Plates Production	2,643	—	1,815	4,458
TAX – Liquor Profit Distribution	5,309	—	—	5,309

<u>Actual Expenditures</u>	<u>Lapse to Unrestricted</u>	<u>Lapse to Restricted and Other</u>	<u>Nonlapse or (Deficit) Carry Forward</u>
\$ 1,750	\$ —	\$ —	\$ 961
3,345	—	—	1,589
720	—	—	65
7,670	—	—	1,541
45	—	—	3
50	—	—	2
2,385	—	—	664
3,093	—	—	736
<u>19,058</u>	<u>0</u>	<u>0</u>	<u>5,561</u>
\$ 2,476	\$ 6	\$ 138	\$ 350
5,462	—	34	1,335
3,324	—	—	2,289
955	—	—	1,045
36	—	—	164
20,271	581	388	933
25	—	—	75
580	—	—	1,272
160	—	—	87
9,377	123	—	498
13,612	28	—	4,539
9,414	101	—	2,760
2,043	—	—	865
1,257	—	—	—
25,274	—	—	10,924
16,358	—	—	251
46,760	—	73	2,902
6,513	—	—	(224)
904	—	5	82
78	—	—	—
3,335	—	—	529
4,992	—	—	413
<u>173,206</u>	<u>839</u>	<u>638</u>	<u>31,089</u>
\$ 4,059	\$ —	\$ —	\$ —
661	18	—	97
379	—	—	4
5,112	—	—	628
2,362	—	—	2
8,706	42	—	1,295
108	—	—	107
24,687	—	6,965	—
240	—	—	25
1,457	—	—	—
69,713	—	2,119	8,220
2,275	—	—	2,183
5,309	—	—	—

Continues

State of Utah

**Detail Schedule of Expenditures
Budget and Actual Comparison
General Fund**

Continued

For the Fiscal Year Ended June 30, 2012

(Expressed in Thousands)

Appropriation Line Item Name	Source of Funding			Final Budget
	State Funds	Federal Funds	Restricted and Other Funds	
Government Operations (Continued)				
DAS – Rural Health Care	555	—	—	555
Human Resource Management	3,404	—	176	3,580
Career Service Review Board	272	—	—	272
DTS Chief Information Officer	535	—	—	535
DTS Integrated Technology	1,781	580	1,007	3,368
Total Government Operations	139,931	1,184	13,968	155,083
Total General Government	<u>\$ 313,361</u>	<u>\$ 32,845</u>	<u>\$ 39,268</u>	<u>\$ 385,474</u>
HUMAN SERVICES				
Department of Human Services	\$ 7,107	\$ 6,146	\$ 1,123	\$ 14,376
Substance Abuse and Mental Health	88,820	26,142	11,537	126,499
Services for People with Disabilities	57,691	1,079	144,045	202,815
Recovery Services	12,692	24,094	4,855	41,641
Child and Family Services	110,830	52,784	(3,004)	160,610
Juvenile Justice Services	87,554	3,040	2,302	92,896
Aging and Adult Services	12,430	11,238	(572)	23,096
Total Human Services	<u>\$ 377,124</u>	<u>\$ 124,523</u>	<u>\$ 160,286</u>	<u>\$ 661,933</u>
CORRECTIONS				
Department of Corrections				
Corrections – Programs and Operations	\$ 203,722	\$ 797	\$ 4,956	\$ 209,475
DOC Medical Services	28,382	—	514	28,896
Jail Contracting	26,196	—	—	26,196
Total Department of Corrections	<u>258,300</u>	<u>797</u>	<u>5,470</u>	<u>264,567</u>
Board of Pardons and Parole				
Board of Pardons and Parole	\$ 4,057	\$ —	\$ 1	\$ 4,058
Total Board of Pardons and Parole	<u>4,057</u>	<u>0</u>	<u>1</u>	<u>4,058</u>
Total Corrections	<u>\$ 262,357</u>	<u>\$ 797</u>	<u>\$ 5,471</u>	<u>\$ 268,625</u>
PUBLIC SAFETY				
Department of Public Safety				
Programs and Operations	\$ 101,124	\$ 1,371	\$ 23,017	\$ 125,512
Emergency Services and Homeland Security	2,374	33,701	433	36,508
Emergency and Disaster Management	3,078	—	—	3,078
Peace Officer's Standards and Training	4,090	—	48	4,138
Liquor Law Enforcement	1,033	—	—	1,033
Driver License	35,460	846	60	36,366
Highway Safety	754	5,375	67	6,196
Total Department of Public Safety	<u>147,913</u>	<u>41,293</u>	<u>23,625</u>	<u>212,831</u>
Utah National Guard				
Utah National Guard Administration	\$ 5,545	\$ 45,127	\$ (1,826)	\$ 48,846
Total Utah National Guard	<u>5,545</u>	<u>45,127</u>	<u>(1,826)</u>	<u>48,846</u>

<u>Actual Expenditures</u>	<u>Lapse to Unrestricted</u>	<u>Lapse to Restricted and Other</u>	<u>Nonlapse or (Deficit) Carry Forward</u>
219	—	336	—
2,649	383	—	548
254	3	—	15
513	—	—	22
3,244	—	—	124
<u>131,947</u>	<u>446</u>	<u>9,420</u>	<u>13,270</u>
<u>\$ 324,211</u>	<u>\$ 1,285</u>	<u>\$ 10,058</u>	<u>\$ 49,920</u>

\$ 14,226	\$ 150	\$ —	\$ —
126,242	—	48	209
202,120	—	—	695
41,639	2	—	—
153,214	—	142	7,254
91,497	—	—	1,399
23,039	57	—	—
<u>\$ 651,977</u>	<u>\$ 209</u>	<u>\$ 190</u>	<u>\$ 9,557</u>

\$ 186,541	\$ —	\$ 740	\$ 22,194
27,905	—	—	991
24,173	—	—	2,023
<u>238,619</u>	<u>0</u>	<u>740</u>	<u>25,208</u>

<u>\$ 3,619</u>	<u>\$ —</u>	<u>\$ —</u>	<u>\$ 439</u>
3,619	0	0	439
<u>\$ 242,238</u>	<u>\$ 0</u>	<u>\$ 740</u>	<u>\$ 25,647</u>

\$ 95,864	\$ —	\$ 1,798	\$ 27,850
34,726	—	1,416	366
76	—	—	3,002
3,643	—	96	399
1,033	—	—	—
28,087	—	—	8,279
6,095	—	—	101
<u>169,524</u>	<u>0</u>	<u>3,310</u>	<u>39,997</u>

<u>\$ 48,771</u>	<u>\$ —</u>	<u>\$ —</u>	<u>\$ 75</u>
48,771	0	0	75

Continues

State of Utah

**Detail Schedule of Expenditures
Budget and Actual Comparison
General Fund**

Continued

For the Fiscal Year Ended June 30, 2012

(Expressed in Thousands)

Appropriation Line Item Name	Source of Funding			Final Budget
	State Funds	Federal Funds	Restricted and Other Funds	
Department of Veteran's Affairs				
Veteran's Affairs	\$ 1,062	\$ 3,791	\$ 461	\$ 5,314
Total Department of Veteran's Affairs	1,062	3,791	461	5,314
Total Public Safety	<u>\$ 154,520</u>	<u>\$ 90,211</u>	<u>\$ 22,260</u>	<u>\$ 266,991</u>
STATE COURTS				
Judicial Council	\$ 99,927	\$ 705	\$ 2,311	\$ 102,943
Grand Jury	1	—	—	1
Contracts and Leases	19,058	—	257	19,315
Jury and Witness Fees	2,136	—	6	2,142
Guardian Ad Litem	6,205	—	181	6,386
Total State Courts	<u>\$ 127,327</u>	<u>\$ 705</u>	<u>\$ 2,755</u>	<u>\$ 130,787</u>
HEALTH and ENVIRONMENTAL QUALITY				
Department of Health	\$ 4,988	\$ 6,685	\$ 3,086	\$ 14,759
Disease Control and Prevention	19,663	27,314	10,440	57,417
Community and Family Health Services	16,587	80,049	23,974	120,610
Health Care Financing	5,042	53,194	38,508	96,744
Medical Mandatory Services	314,514	749,082	7,660	1,071,256
Medicaid Optional Services	131,440	553,705	240,496	925,641
Medicaid MIS Replacement	5,488	2,046	—	7,534
Local Health Department	2,122	—	—	2,122
Children's Health Insurance Program	16,662	57,855	2,094	76,611
Workforce Assistance	212	—	—	212
Medicaid Sanctions	1,083	—	—	1,083
Commodities	—	21,573	—	21,573
Environmental Quality	22,350	17,962	9,583	49,895
Total Health and Environmental Quality	<u>\$ 540,151</u>	<u>\$ 1,569,465</u>	<u>\$ 335,841</u>	<u>\$ 2,445,457</u>
HIGHER EDUCATION				
Board of Regents	\$ 2,631	\$ 1,586	\$ —	\$ 4,217
REG - Student Support	1,561	—	—	1,561
REG - Economic Development	349	—	—	349
REG - Student Assistance	12,191	—	—	12,191
REG - Technology	7,183	—	—	7,183
REG - Education Excellence	5,540	—	—	5,540
REG - Cluster Acceleration Partnership	—	—	195	195
U of U - Education and General	193,598	—	207,108	400,706
U of U - Educationally Disadvantaged	674	—	—	674
U of U - School of Medicine	20,476	—	19,043	39,519
U of U - University Hospital	4,500	—	—	4,500
U of U - Regional Dental Education	522	—	286	808
U of U - Tele Health Network	451	—	—	451
U of U - Public Service	3,434	—	—	3,434
U of U - Statewide TV Administration	2,367	—	—	2,367

<u>Actual Expenditures</u>	<u>Lapse to Unrestricted</u>	<u>Lapse to Restricted and Other</u>	<u>Nonlapse or (Deficit) Carry Forward</u>
\$ 5,285	\$ —	\$ —	\$ 29
5,285	0	0	29
<u>\$ 223,580</u>	<u>\$ 0</u>	<u>\$ 3,310</u>	<u>\$ 40,101</u>
\$ 99,641	\$ —	\$ 1,161	\$ 2,141
1	—	—	—
19,063	—	—	252
2,257	—	—	(115)
6,257	—	—	129
<u>\$ 127,219</u>	<u>\$ 0</u>	<u>\$ 1,161</u>	<u>\$ 2,407</u>
\$ 14,590	\$ 7	\$ 72	\$ 90
56,330	—	162	925
119,100	—	50	1,460
96,051	—	—	693
1,055,908	—	81	15,267
913,495	—	—	12,146
2,273	—	—	5,261
2,122	—	—	—
73,511	—	234	2,866
164	—	—	48
—	—	—	1,083
21,573	—	—	—
46,745	—	2,571	579
<u>\$ 2,401,862</u>	<u>\$ 7</u>	<u>\$ 3,170</u>	<u>\$ 40,418</u>
\$ 4,217	\$ —	\$ —	\$ —
1,561	—	—	—
349	—	—	—
12,191	—	—	—
7,183	—	—	—
5,540	—	—	—
195	—	—	—
400,706	—	—	—
674	—	—	—
39,519	—	—	—
4,500	—	—	—
808	—	—	—
451	—	—	—
3,434	—	—	—
2,367	—	—	—

Continues

State of Utah

**Detail Schedule of Expenditures
Budget and Actual Comparison
General Fund**

Continued

For the Fiscal Year Ended June 30, 2012

(Expressed in Thousands)

Appropriation Line Item Name	Source of Funding			Final Budget
	State Funds	Federal Funds	Restricted and Other Funds	
HIGHER EDUCATION (Continued)				
U of U – Health Sciences	11,862	—	9,230	21,092
U of U – Occupational Health	150	—	—	150
U of U – Poison Control Center	—	—	2,539	2,539
USU – Education and General	106,014	—	75,510	181,524
USU – Educationally Disadvantaged	257	—	—	257
USU – Water Research Laboratory	5,285	—	—	5,285
USU – Agricultural Experiment Station	11,950	2,654	—	14,604
USU – Cooperative Extension Service	11,982	2,210	—	14,192
USU – Uintah Basin CEC	3,872	—	2,126	5,998
USU – Southeastern Utah CEC	677	—	1,133	1,810
USU – CEU Education and General	11,951	—	2,713	14,664
USU – CEU Educationally Disadvantaged	105	—	—	105
USU – CEU Career and Technical Education	1,325	—	58	1,383
USU – CEU Prehistoric Museum	254	—	—	254
USU – San Juan Center	2,142	—	1,288	3,430
USU – Brigham City CEC	1,967	—	21,866	23,833
USU – Tooele CEC	2,266	—	8,306	10,572
USU – Veterinary Education Program	1,700	—	—	1,700
Weber – Education and General	61,101	—	61,388	122,489
Weber – Educationally Disadvantaged	341	—	—	341
SUU – Education and General	29,220	—	33,026	62,246
SUU – Educationally Disadvantaged	89	—	—	89
SUU – Shakespeare Festival	521	—	—	521
SUU – Rural Development	96	—	—	96
Snow College – Education and General	17,521	—	8,267	25,788
Snow College – Educationally Disadvantaged	32	—	—	32
Snow College – Career Technology Education	1,255	—	—	1,255
Dixie – Education and General	20,111	—	23,589	43,700
Dixie – Educationally Disadvantaged	26	—	—	26
Dixie – Zion Park Amphitheatre	51	—	22	73
UVU – Education and General	58,547	—	95,562	154,109
UVU – Educationally Disadvantaged	157	—	—	157
SLCC – Education and General	56,100	—	55,382	111,482
SLCC – Educationally Disadvantaged	178	—	—	178
SLCC – Skill Center	5,793	—	1,128	6,921
Utah College of Applied Technology	4,766	—	—	4,766
UCAT Bridgerland	8,725	—	—	8,725
UCAT Davis	9,178	—	—	9,178
UCAT Ogden/Weber	10,321	—	—	10,321
UCAT Uintah Basin	4,825	—	—	4,825
UCAT Mountainlands	4,947	—	—	4,947
UCAT Southwest	2,193	—	—	2,193
UCAT Dixie	2,005	—	—	2,005
UCAT Tooele	937	—	—	937
Utah Education Network	17,080	—	—	17,080
Medical Education Council	1,243	—	474	1,717
Total Higher Education	<u>\$ 746,595</u>	<u>\$ 6,450</u>	<u>\$ 630,239</u>	<u>\$ 1,383,284</u>

<u>Actual Expenditures</u>	<u>Lapse to Unrestricted</u>	<u>Lapse to Restricted and Other</u>	<u>Nonlapse or (Deficit) Carry Forward</u>
21,092	—	—	—
150	—	—	—
2,539	—	—	—
181,524	—	—	—
257	—	—	—
5,147	—	138	—
14,604	—	—	—
14,192	—	—	—
5,998	—	—	—
1,810	—	—	—
14,664	—	—	—
105	—	—	—
1,383	—	—	—
254	—	—	—
3,430	—	—	—
23,833	—	—	—
10,572	—	—	—
1,700	—	—	—
122,489	—	—	—
341	—	—	—
62,246	—	—	—
89	—	—	—
521	—	—	—
96	—	—	—
25,788	—	—	—
32	—	—	—
1,255	—	—	—
43,700	—	—	—
26	—	—	—
73	—	—	—
154,109	—	—	—
157	—	—	—
111,482	—	—	—
178	—	—	—
6,921	—	—	—
4,766	—	—	—
8,725	—	—	—
9,178	—	—	—
10,321	—	—	—
4,825	—	—	—
4,947	—	—	—
2,193	—	—	—
2,005	—	—	—
937	—	—	—
17,080	—	—	—
1,044	—	—	673
<u>\$ 1,382,473</u>	<u>\$ 0</u>	<u>\$ 138</u>	<u>\$ 673</u>

Continues

State of Utah

**Detail Schedule of Expenditures
Budget and Actual Comparison
General Fund**

Continued

For the Fiscal Year Ended June 30, 2012

(Expressed in Thousands)

Appropriation Line Item Name	Source of Funding			Final Budget
	State Funds	Federal Funds	Restricted and Other Funds	
WORKFORCE SERVICES				
Food Stamps – EBT Issuances	\$ —	\$ 406,291	\$ —	\$ 406,291
DWS – General Assistance	5,129	—	—	5,129
DWS – Administration	2,838	5,973	1,261	10,072
DWS – Unemployment Insurance	2,058	23,223	473	25,754
DWS – Unemployment Compensation Trust	800	—	—	800
DWS – Operations and Policy	66,026	193,615	23,778	283,419
Total Workforce Services	<u>\$ 76,851</u>	<u>\$ 629,102</u>	<u>\$ 25,512</u>	<u>\$ 731,465</u>
NATURAL RESOURCES				
Department of Natural Resources	\$ 3,329	\$ —	\$ —	\$ 3,329
Rent, Utilities, and Fixtures	1,692	—	—	1,692
Forestry, Fire, and State Lands	10,042	6,017	8,956	25,015
Oil, Gas, and Mining	6,509	5,045	157	11,711
Wildlife Resources	38,729	11,481	320	50,530
Species Protection	650	—	2,450	3,100
Watershed Development	2,127	—	500	2,627
Contributed Research	—	—	916	916
Cooperative Environmental Studies	—	6,136	6,422	12,558
Parks and Recreation	26,875	1,754	585	29,214
Parks and Recreation – Capital Development	6,875	1,223	822	8,920
Utah Geological Survey	7,198	965	1,795	9,958
Water Resources	5,409	—	150	5,559
Wildlife Resources – Capital Development	1,205	1,128	—	2,333
Water Rights	7,492	94	1,511	9,097
Public Lands Policy Office	2,095	—	—	2,095
Total Natural Resources	<u>\$ 120,227</u>	<u>\$ 33,843</u>	<u>\$ 24,584</u>	<u>\$ 178,654</u>
COMMUNITY AND CULTURE				
Community and Culture	\$ 3,469	\$ —	\$ 6	\$ 3,475
Indian Affairs	251	—	35	286
State History	2,040	757	62	2,859
Historical Society	112	—	39	151
Fine Arts	8,091	589	253	8,933
Museum Services	1,821	—	—	1,821
State Library	4,468	1,956	2,077	8,501
Community Development	5,332	48,253	2,016	55,601
Community Development Capital	58,863	—	—	58,863
Zoos	908	—	—	908
Housing Loans	10	—	—	10
Total Community and Culture	<u>\$ 85,365</u>	<u>\$ 51,555</u>	<u>\$ 4,488</u>	<u>\$ 141,408</u>

<u>Actual Expenditures</u>	<u>Lapse to Unrestricted</u>	<u>Lapse to Restricted and Other</u>	<u>Nonlapse or (Deficit) Carry Forward</u>
\$ 406,291	\$ —	\$ —	\$ —
4,502	27	—	600
9,871	—	—	201
25,699	—	—	55
—	—	800	—
276,595	268	—	6,556
<u>\$ 722,958</u>	<u>\$ 295</u>	<u>\$ 800</u>	<u>\$ 7,412</u>
\$ 3,152	\$ —	\$ —	\$ 177
1,692	—	—	—
22,104	—	—	2,911
10,268	—	66	1,377
47,323	—	3,207	—
2,994	—	106	—
1,948	—	—	679
916	—	—	—
12,558	—	—	—
26,590	—	2,265	359
3,779	—	—	5,141
8,503	—	425	1,030
5,395	—	85	79
1,861	—	—	472
8,527	78	—	492
1,588	—	185	322
<u>\$ 159,198</u>	<u>\$ 78</u>	<u>\$ 6,339</u>	<u>\$ 13,039</u>
\$ 2,625	\$ 196	\$ —	\$ 654
239	—	—	47
2,859	—	—	—
91	—	—	60
7,038	—	—	1,895
1,821	—	—	—
8,209	—	—	292
55,261	53	206	81
58,863	—	—	—
908	—	—	—
10	—	—	—
<u>\$ 137,924</u>	<u>\$ 249</u>	<u>\$ 206</u>	<u>\$ 3,029</u>

Continues

State of Utah

**Detail Schedule of Expenditures
Budget and Actual Comparison
General Fund**

Continued

For the Fiscal Year Ended June 30, 2012

(Expressed in Thousands)

Appropriation Line Item Name	Source of Funding			Final Budget
	State Funds	Federal Funds	Restricted and Other Funds	
BUSINESS, LABOR, and AGRICULTURE				
Department of Agriculture and Food	\$ 11,189	\$ 5,899	\$ 5,128	\$ 22,216
AGR – Building Operations	305	—	—	305
AGR – Utah State Fair	675	—	—	675
AGR – Predatory Animal Control	1,308	—	625	1,933
AGR – Rangeland Improvement	2,514	—	—	2,514
AGR – Resource Conservation	1,667	—	—	1,667
AGR – Taylor Grazing	—	133	—	133
Labor Commission	9,619	3,006	20	12,645
Department of Commerce	24,000	417	588	25,005
COM Building Inspector Training	770	—	248	1,018
COM/Public Utilities – Professional Services	1,946	—	—	1,946
COM/Consumer Services – Professional Services	1,896	—	—	1,896
Financial Institutions	5,995	—	—	5,995
Insurance Department	9,924	923	—	10,847
Comprehensive Health Insurance Pool	8,075	—	—	8,075
Bail Bond Program	23	—	—	23
Title Insurance Program	84	—	—	84
Risk Adjuster	147	—	—	147
Public Service Commission	2,027	819	82	2,928
PSC – Speech and Hearing Impaired	1,062	—	1,971	3,033
Total Business, Labor, and Agriculture	<u>\$ 83,226</u>	<u>\$ 11,197</u>	<u>\$ 8,662</u>	<u>\$ 103,085</u>
TOTAL GENERAL FUND				
Total Expenditures	<u>\$ 2,887,104</u>	<u>\$ 2,550,693</u>	<u>\$ 1,259,366</u>	<u>\$ 6,697,163</u>

<u>Actual Expenditures</u>	<u>Lapse to Unrestricted</u>	<u>Lapse to Restricted and Other</u>	<u>Nonlapse or (Deficit) Carry Forward</u>
\$ 20,568	\$ —	\$ 227	\$ 1,421
305	—	—	—
675	—	—	—
1,568	55	110	200
1,654	—	—	860
1,587	—	36	44
133	—	—	—
12,153	4	488	—
22,893	13	707	1,392
239	—	—	779
381	—	—	1,565
420	—	—	1,476
5,715	—	280	—
9,561	—	393	893
8,075	—	—	—
23	—	—	—
77	—	—	7
6	—	3	138
2,786	—	—	142
1,076	—	—	1,957
<u>\$ 89,895</u>	<u>\$ 72</u>	<u>\$ 2,244</u>	<u>\$ 10,874</u>
<u>\$ 6,463,535</u>	<u>\$ 2,195</u>	<u>\$ 28,356</u>	<u>\$ 203,077</u>

State of Utah

**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, 2012

(Expressed in Thousands)

Appropriation Line Item Name	Source of Funding			Final Budget
	State Funds	Federal Funds	Restricted and Other Funds	
EDUCATION FUND				
Office of Education				
State Office of Education	\$ 36,718	\$ 307,235	\$ 6,550	\$ 350,503
State Office of Rehabilitation	17,628	58,135	882	76,645
Child Nutrition	149	141,197	32,039	173,385
Fine Arts Outreach	3,000	—	—	3,000
Educational Contracts	3,255	—	—	3,255
Charter School Board	574	2,551	4	3,129
Science Outreach	2,000	—	—	2,000
Educator Licensing	2,169	—	—	2,169
Initiative Programs	15,492	—	—	15,492
Basic School Program	1,858,762	18,376	—	1,877,138
Related to Basic Programs	466,158	—	—	466,158
Voted and Board Leeway Programs	97,797	—	—	97,797
School Building Programs	14,400	—	16	14,416
Teacher Salary Supplement	5,000	—	—	5,000
Commodities	—	17,252	—	17,252
Indirect Cost Pool	1,539	—	4,107	5,646
Total Office of Education	<u>2,524,641</u>	<u>544,746</u>	<u>43,598</u>	<u>3,112,985</u>
Schools for the Deaf and the Blind				
Schools for the Deaf and the Blind	\$ 22,747	\$ 87	\$ 5,100	\$ 27,934
Institutional Council	—	—	500	500
Total Schools for the Deaf and the Blind	<u>22,747</u>	<u>87</u>	<u>5,600</u>	<u>28,434</u>
Total Education Fund	<u>\$ 2,547,388</u>	<u>\$ 544,833</u>	<u>\$ 49,198</u>	<u>\$ 3,141,419</u>
TRANSPORTATION FUND				
Support Services	\$ 27,064	\$ 2,323	\$ —	\$ 29,387
Engineering Services	16,127	13,647	1,317	31,091
Maintenance Management	133,018	8,565	2,210	143,793
Construction Management	73,154	426,599	79,066	578,819
Region Management	22,215	3,090	1,671	26,976
Equipment Management	53	—	30,050	30,103
Aeronautics	7,248	119	24,640	32,007
Share the Road	18	—	—	18
B and C Roads	124,578	—	—	124,578
Safe Sidewalk Construction	1,020	—	—	1,020
Mineral Lease	61,388	—	—	61,388
Corridor Preservation	24,050	—	—	24,050
Tollway	808	—	—	808
Counties of the 1st and 2nd Class	9,222	—	—	9,222
Highway Projects Within Counties	1,301	—	—	1,301
Nonappropriated	—	—	7,235	7,235
Total Transportation Fund	<u>\$ 501,264</u>	<u>\$ 454,343</u>	<u>\$ 146,189</u>	<u>\$ 1,101,796</u>
TRANSPORTATION INVESTMENT FUND				
Centennial Highway Program	\$ 740,409	\$ —	\$ 162	\$ 740,571
Critical Highway Needs	186,532	—	1,111	187,643
Total Transportation Investment Fund	<u>\$ 926,941</u>	<u>\$ 0</u>	<u>\$ 1,273</u>	<u>\$ 928,214</u>
DEBT SERVICE FUNDS				
General Government	\$ 405,675	\$ 15,252	\$ 5,478	\$ 426,405
State Building Ownership Authority	11,013	1,748	16,582	29,343
Total Debt Service Funds	<u>\$ 416,688</u>	<u>\$ 17,000</u>	<u>\$ 22,060</u>	<u>\$ 455,748</u>

<u>Actual Expenditures</u>	<u>Lapse to Unrestricted</u>	<u>Lapse to Restricted and Other</u>	<u>Nonlapse or (Deficit) Carry Forward</u>
\$ 339,342	\$ —	\$ 153	\$ 11,008
76,645	—	—	—
173,385	—	—	—
3,000	—	—	—
3,088	—	—	167
2,917	—	—	212
2,000	—	—	—
1,673	—	496	—
11,415	—	375	3,702
1,833,183	—	—	43,955
453,331	—	—	12,827
60,279	—	—	37,518
14,400	16	—	—
4,269	—	—	731
17,252	—	—	—
4,107	—	1,539	—
<u>3,000,286</u>	<u>16</u>	<u>2,563</u>	<u>110,120</u>
\$ 27,934	\$ —	\$ —	\$ —
500	—	—	—
<u>28,434</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>\$ 3,028,720</u>	<u>\$ 16</u>	<u>\$ 2,563</u>	<u>\$ 110,120</u>
\$ 28,483	\$ 704	\$ —	\$ 200
30,585	206	—	300
143,568	—	—	225
576,999	1,820	—	—
26,086	690	—	200
30,103	—	—	—
28,450	—	3,557	—
18	—	—	—
124,578	—	—	—
573	—	—	447
61,388	—	—	—
24,050	—	—	—
808	—	—	—
9,222	—	—	—
1,301	—	—	—
1,288	5,947	—	—
<u>\$ 1,087,500</u>	<u>\$ 9,367</u>	<u>\$ 3,557</u>	<u>\$ 1,372</u>
\$ 616,132	\$ 124,439	\$ —	\$ —
187,643	—	—	—
<u>\$ 803,775</u>	<u>\$ 124,439</u>	<u>\$ 0</u>	<u>\$ 0</u>
\$ 407,319	\$ 15,252	\$ —	\$ 3,834
27,028	—	—	2,315
<u>\$ 434,347</u>	<u>\$ 15,252</u>	<u>\$ 0</u>	<u>\$ 6,149</u>

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Nonmajor Enterprise Funds

Housing Loan Programs

These programs provide loans or grants to low income or special needs individuals for construction, rehabilitation, or purchase of single or multi-family housing. Funds are provided from federal funds, loan repayments, appropriations, and interest earnings.

Agriculture Loan Fund

This fund is comprised of two separate revolving loan programs: the Agriculture Resource Development Loan Fund and the Rural Rehabilitation Fund. Both programs issue farm loans for soil and water conservation projects and the rehabilitation of rural areas within the State.

Energy Efficiency Fund

This fund provides revolving loans to assist in the conversion of government and private fleet vehicles to clean fuel and for energy efficiency projects in local school districts and state facilities. Funds are provided from public and private contributions, appropriations, and interest earnings on loans and invested funds.

Petroleum Storage Tank Loan Fund

This fund was created to provide revolving loan capital to support small businesses, increase the availability of gasoline in rural areas, and reduce the threat of a petroleum release. Funds are provided from appropriations and interest earnings on loans and invested funds.

Transportation Infrastructure Loan Fund

This fund was created as a revolving loan fund to provide infrastructure assistance to local governments to expedite construction projects. The fund was capitalized with federal grants and state matching appropriations.

Alcoholic Beverage Control

The Alcoholic Beverage Control Commission was established to conduct, license, and regulate the sale of alcoholic beverages. Funding is provided through the sale of products. The net profit from the fund is transferred to the State's General Fund and is used for general government purposes.

Utah Correctional Industries (UCI)

UCI was established to provide work training opportunities for inmates of the Utah State Prison. UCI manufactures and sells such items as license plates, furniture, highway signs, dairy and meat products, and provides printing and other miscellaneous products and services. Funding comes from charges for products and services.

State Trust Lands Administration

This agency manages the assets of the Trust Lands permanent fund. Its objective is to maximize the growth of principal and income production for the beneficiaries.

Utah Dairy Commission

The purpose of the Commission is to promote the use of dairy products. Its operations are comprised of promotion, advertising, research, and nutritional education regarding dairy products. Funding consists primarily of fees from milk producers.

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, (the Affordable Care Act) 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.

State of Utah**Combining Statement Of Net Assets
Nonmajor Enterprise Funds**

June 30, 2012

(Expressed in Thousands)

	Housing Loan Programs	Agriculture Loan Fund	Energy Efficiency Fund	Petroleum Storage Tank Loan Fund
ASSETS				
Current Assets:				
Cash and Cash Equivalents	\$ 11,723	\$ 8,100	\$ 3,369	\$ 5,153
Receivables:				
Accounts, net	56	—	—	—
Accrued Interest	955	659	1	1
Notes/Loans/Mortgages, net	2,916	4,269	496	69
Due From Other Funds	—	—	—	—
Prepaid Items	—	—	—	—
Inventories	—	—	—	—
Total Current Assets	<u>15,650</u>	<u>13,028</u>	<u>3,866</u>	<u>5,223</u>
Noncurrent Assets:				
Investments	766	—	—	—
Accrued Interest Receivable	953	—	—	—
Notes/Loans/Mortgages Receivables, net	93,170	38,785	1,507	561
Capital Assets:				
Land	—	—	—	—
Infrastructure	—	—	—	—
Buildings and Improvements	—	—	—	—
Machinery and Equipment	—	20	—	—
Intangible Assets—Software	—	—	—	—
Less Accumulated Depreciation	—	(20)	—	—
Total Capital Assets	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Noncurrent Assets	<u>94,889</u>	<u>38,785</u>	<u>1,507</u>	<u>561</u>
Total Assets	<u>110,539</u>	<u>51,813</u>	<u>5,373</u>	<u>5,784</u>
LIABILITIES				
Current Liabilities:				
Accounts Payable and Accrued Liabilities	113	24	155	—
Deposits	97	—	—	—
Due To Other Funds	—	1	—	—
Due To Component Units	—	—	—	—
Unearned Revenue	—	—	—	—
Policy Claims Liabilities	—	—	—	—
Revenue Bonds Payable	—	—	—	—
Total Current Liabilities	<u>210</u>	<u>25</u>	<u>155</u>	<u>0</u>
Noncurrent Liabilities:				
Revenue Bonds Payable	—	—	—	—
Total Noncurrent Liabilities	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Liabilities	<u>210</u>	<u>25</u>	<u>155</u>	<u>0</u>
NET ASSETS				
Invested in Capital Assets, Net of Related Debt	—	—	—	—
Restricted for:				
Loan Programs	68,380	4,414	—	—
Unrestricted	41,949	47,374	5,218	5,784
Total Net Assets	<u>\$ 110,329</u>	<u>\$ 51,788</u>	<u>\$ 5,218</u>	<u>\$ 5,784</u>

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
\$ 2,139	\$ 137	\$ 1,917	\$ 8,250	\$ 782	\$ —	\$ 41,570
—	2,985	862	8,648	247	2,980	15,778
16	—	—	—	—	—	1,632
1,074	—	—	—	—	—	8,824
—	12,041	598	35	—	—	12,674
—	—	—	—	2	10	12
—	29,719	1,010	—	21	—	30,750
<u>3,229</u>	<u>44,882</u>	<u>4,387</u>	<u>16,933</u>	<u>1,052</u>	<u>2,990</u>	<u>111,240</u>
—	—	—	—	224	—	990
—	—	—	—	—	—	953
781	—	—	—	—	—	134,804
—	22,460	—	263	32	—	22,755
—	—	304	—	—	—	304
—	74,390	3,943	233	143	—	78,709
—	9,117	3,179	1,105	60	—	13,481
—	328	69	—	—	—	397
—	(23,222)	(3,311)	(1,123)	(145)	—	(27,821)
<u>0</u>	<u>83,073</u>	<u>4,184</u>	<u>478</u>	<u>90</u>	<u>0</u>	<u>87,825</u>
<u>781</u>	<u>83,073</u>	<u>4,184</u>	<u>478</u>	<u>314</u>	<u>0</u>	<u>224,572</u>
<u>4,010</u>	<u>127,955</u>	<u>8,571</u>	<u>17,411</u>	<u>1,366</u>	<u>2,990</u>	<u>335,812</u>
—	9,516	1,744	686	91	99	12,428
—	—	—	—	—	—	97
—	14,968	70	5,047	—	—	20,086
—	—	—	7	—	—	7
—	967	—	3,719	—	43	4,729
—	—	—	—	—	2,848	2,848
—	4,686	143	—	—	—	4,829
<u>0</u>	<u>30,137</u>	<u>1,957</u>	<u>9,459</u>	<u>91</u>	<u>2,990</u>	<u>45,024</u>
—	83,479	1,827	—	—	—	85,306
<u>0</u>	<u>83,479</u>	<u>1,827</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>85,306</u>
<u>0</u>	<u>113,616</u>	<u>3,784</u>	<u>9,459</u>	<u>91</u>	<u>2,990</u>	<u>130,330</u>
—	6,767	2,229	478	90	—	9,564
4,010	—	—	—	—	—	76,804
—	7,572	2,558	7,474	1,185	—	119,114
<u>\$ 4,010</u>	<u>\$ 14,339</u>	<u>\$ 4,787</u>	<u>\$ 7,952</u>	<u>\$ 1,275</u>	<u>\$ 0</u>	<u>\$ 205,482</u>

State of Utah

**Combining Statement Of Revenues, Expenses, And
Changes In Fund Net Assets
Nonmajor Enterprise Funds**

For the Fiscal Year Ended June 30, 2012

(Expressed in Thousands)

	Housing Loan Programs	Agriculture Loan Fund	Energy Efficiency Fund	Petroleum Storage Tank Loan Fund
OPERATING REVENUES				
Sales and Charges for Services/Premiums	\$ —	\$ —	\$ —	\$ —
Fees and Assessments	—	—	—	—
Interest on Notes/Mortgages	1,781	1,384	1	12
Miscellaneous	29	2	—	—
Total Operating Revenues	<u>1,810</u>	<u>1,386</u>	<u>1</u>	<u>12</u>
OPERATING EXPENSES				
Administration	428	349	—	—
Purchases, Materials, and Services for Resale	—	—	—	—
Grants	1,105	—	207	—
Rentals and Leases	—	4	—	—
Maintenance	38	—	—	—
Depreciation/Amortization	—	—	—	—
Benefit Claims	—	—	—	—
Miscellaneous Other:				
Data Processing	—	—	—	—
Supplies	—	—	—	—
Utilities	16	—	—	—
Advertising and Other	268	22	—	2
Total Operating Expenses	<u>1,855</u>	<u>375</u>	<u>207</u>	<u>2</u>
Operating Income (Loss)	<u>(45)</u>	<u>1,011</u>	<u>(206)</u>	<u>10</u>
NONOPERATING REVENUES (EXPENSES)				
Investment Income	18	10	1	4
Federal Contracts and Grants	6,285	—	—	—
Disposal of Capital Assets	—	—	—	—
Tax Revenues	—	525	—	—
Interest Expense	—	—	—	—
Total Nonoperating Revenues (Expenses)	<u>6,303</u>	<u>535</u>	<u>1</u>	<u>4</u>
Income (Loss) before Transfers	6,258	1,546	(205)	14
Transfers In	2,243	—	—	—
Transfers Out	—	(648)	(52)	(137)
Change in Net Assets	8,501	898	(257)	(123)
Net Assets – Beginning	101,828	50,890	5,475	5,907
Net Assets – Ending	<u>\$ 110,329</u>	<u>\$ 51,788</u>	<u>\$ 5,218</u>	<u>\$ 5,784</u>

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
\$ —	\$ 269,638	\$ 22,192	\$ 6,933	\$ 34	\$ 1,748	\$ 300,545
—	2,302	—	27	2,543	—	4,872
67	—	—	—	—	—	3,245
—	423	—	—	78	—	532
<u>67</u>	<u>272,363</u>	<u>22,192</u>	<u>6,960</u>	<u>2,655</u>	<u>1,748</u>	<u>309,194</u>
—	17,269	5,161	6,460	644	357	30,668
—	169,735	12,741	—	81	—	182,557
—	—	—	—	—	—	1,312
—	902	465	772	—	—	2,143
—	2,931	1,146	133	—	—	4,248
—	3,127	312	26	12	—	3,477
—	—	—	—	—	13,697	13,697
—	1,658	184	659	—	—	2,501
—	308	521	142	—	—	971
—	283	91	107	—	—	497
—	1,832	372	1,481	1,672	—	5,649
<u>0</u>	<u>198,045</u>	<u>20,993</u>	<u>9,780</u>	<u>2,409</u>	<u>14,054</u>	<u>247,720</u>
<u>67</u>	<u>74,318</u>	<u>1,199</u>	<u>(2,820)</u>	<u>246</u>	<u>(12,306)</u>	<u>61,474</u>
(1)	33	—	(34)	11	—	42
—	325	—	—	—	12,306	18,916
—	43	(5)	—	—	—	38
—	—	—	—	—	—	525
—	(3,931)	(105)	—	—	—	(4,036)
<u>(1)</u>	<u>(3,530)</u>	<u>(110)</u>	<u>(34)</u>	<u>11</u>	<u>12,306</u>	<u>15,485</u>
66	70,788	1,089	(2,854)	257	0	76,959
—	—	—	—	—	—	2,243
—	(70,788)	—	(2,441)	—	—	(74,066)
66	0	1,089	(5,295)	257	0	5,136
3,944	14,339	3,698	13,247	1,018	—	200,346
<u>\$ 4,010</u>	<u>\$ 14,339</u>	<u>\$ 4,787</u>	<u>\$ 7,952</u>	<u>\$ 1,275</u>	<u>\$ 0</u>	<u>\$ 205,482</u>

State of Utah

**Combining Statement Of Cash Flows
Nonmajor Enterprise Funds**

For the Fiscal Year Ended June 30, 2012

(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 ...	\$ 1,707	\$ 1,356	\$ 1	\$ 12
Receipts from Loan Maturities	5,132	5,414	99	69
Receipts from State Customers	—	—	—	—
Payments to Suppliers/Claims/Grants	(1,434)	(11)	(372)	—
Disbursements for Loans Receivable	(10,165)	(4,235)	(909)	(425)
Payments for Employee Services and Benefits	(428)	(348)	—	—
Payments to State Suppliers	(120)	(14)	—	(2)
Payments of Sales, School Lunch, and Premium Taxes	—	—	—	—
Net Cash Provided (Used) by Operating Activities	<u>(5,308)</u>	<u>2,162</u>	<u>(1,181)</u>	<u>(346)</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES				
Borrowings Under Interfund Loans	—	—	—	—
Repayments Under Interfund Loans	—	—	—	—
Federal Contracts and Grants and Other Revenues	6,238	—	—	—
Restricted Sales Tax	—	525	—	—
Transfers In from Other Funds	2,243	—	—	—
Transfers Out to Other Funds	—	(648)	(52)	(137)
Net Cash Provided (Used) by Noncapital Financing Activities	<u>8,481</u>	<u>(123)</u>	<u>(52)</u>	<u>(137)</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES				
Proceeds from Bond and Note Debt Issuance/Grants	—	—	—	—
Principal Paid on Debt and Contract Maturities	—	—	—	—
Acquisition and Construction of Capital Assets	—	—	—	—
Interest Paid on Bonds, Notes, and Capital Leases	—	—	—	—
Net Cash Provided (Used) by Capital and Related Financing Activities	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
CASH FLOWS FROM INVESTING ACTIVITIES				
Proceeds from the Sale and Maturity of Investments	—	—	—	—
Receipts of Interest and Dividends from Investments	18	10	1	4
Net Cash Provided (Used) by Investing Activities	<u>18</u>	<u>10</u>	<u>1</u>	<u>4</u>
Net Cash Provided (Used) – All Activities	3,191	2,049	(1,232)	(479)
Cash and Cash Equivalents – Beginning	8,532	6,051	4,601	5,632
Cash and Cash Equivalents – Ending	<u>\$ 11,723</u>	<u>\$ 8,100</u>	<u>\$ 3,369</u>	<u>\$ 5,153</u>

<u>Transportation Infrastructure Loan Fund</u>	<u>Alcoholic Beverage Control</u>	<u>Utah Correctional Industries</u>	<u>State Trust Lands Administration</u>	<u>Utah Dairy Commission</u>	<u>Federal Health Insurance Pool</u>	<u>Total Nonmajor Enterprise Funds</u>
\$ 72	\$ 326,100	\$ 11,091	\$ 10,917	\$ 2,631	\$ 1,758	\$ 355,645
1,337	—	—	—	—	—	12,051
—	—	10,545	—	—	—	10,545
—	(176,874)	(13,244)	(2,794)	(1,752)	(12,033)	(208,514)
(900)	—	—	—	—	—	(16,634)
—	(15,487)	(5,176)	(6,298)	(644)	—	(28,381)
—	(3,333)	(1,851)	(4,725)	—	—	(10,045)
—	(52,348)	—	—	—	—	(52,348)
<u>509</u>	<u>78,058</u>	<u>1,365</u>	<u>(2,900)</u>	<u>235</u>	<u>(10,275)</u>	<u>62,319</u>
—	14,642	—	—	—	—	14,642
—	(15,608)	—	—	—	—	(15,608)
—	—	—	—	—	10,257	16,495
—	—	—	—	—	—	525
—	—	—	—	—	—	2,243
—	(70,788)	—	(2,441)	—	—	(74,066)
<u>0</u>	<u>(71,754)</u>	<u>0</u>	<u>(2,441)</u>	<u>0</u>	<u>10,257</u>	<u>(55,769)</u>
—	368	—	—	—	—	368
—	(4,151)	(133)	—	—	—	(4,284)
—	(178)	(147)	—	—	—	(325)
—	(2,376)	(96)	—	—	—	(2,472)
<u>0</u>	<u>(6,337)</u>	<u>(376)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(6,713)</u>
—	—	—	—	16	—	16
(1)	33	—	(34)	11	—	42
(1)	33	0	(34)	27	0	58
508	—	989	(5,375)	262	(18)	(105)
1,631	137	928	13,625	520	18	41,675
<u>\$ 2,139</u>	<u>\$ 137</u>	<u>\$ 1,917</u>	<u>\$ 8,250</u>	<u>\$ 782</u>	<u>\$ 0</u>	<u>\$ 41,570</u>

Continues

State of Utah

**Combining Statement Of Cash Flows
Nonmajor Enterprise Funds**

Continued

For the Fiscal Year Ended June 30, 2012

(Expressed in Thousands)

	<u>Housing Loan Programs</u>	<u>Agriculture Loan Fund</u>	<u>Energy Efficiency Fund</u>	<u>Petroleum Storage Tank Loan Fund</u>
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES				
Operating Income (Loss)	\$ (45)	\$ 1,011	\$ (206)	\$ 10
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:				
Depreciation/Amortization Expense	—	—	—	—
Net Changes in Assets and Liabilities:				
Accounts Receivable/Due From Other Funds	—	1	—	—
Notes/Accrued Interest Receivables	(4,932)	1,149	(810)	(356)
Inventories	—	—	—	—
Prepaid Items	—	—	—	—
Accrued Liabilities/Due to Other Funds	(331)	1	(165)	—
Unearned Revenue/Deposits	—	—	—	—
Policy Claims Liabilities	—	—	—	—
Net Cash Provided (Used) by Operating Activities	<u>\$ (5,308)</u>	<u>\$ 2,162</u>	<u>\$ (1,181)</u>	<u>\$ (346)</u>
 SCHEDULE OF NONCASH INVESTING, CAPITAL, AND FINANCING ACTIVITIES				
Increase (Decrease) in Fair Value of Investments	<u>\$ (38)</u>	<u>\$ (26)</u>	<u>\$ (27)</u>	<u>\$ (33)</u>
Total Noncash Investing, Capital, and Financing Activities	<u>\$ (38)</u>	<u>\$ (26)</u>	<u>\$ (27)</u>	<u>\$ (33)</u>

<u>Transportation Infrastructure Loan Fund</u>	<u>Alcoholic Beverage Control</u>	<u>Utah Correctional Industries</u>	<u>State Trust Lands Administration</u>	<u>Utah Dairy Commission</u>	<u>Federal Health Insurance Pool</u>	<u>Total Nonmajor Enterprise Funds</u>
\$ 67	\$ 74,318	\$ 1,199	\$ (2,820)	\$ 246	\$ (12,306)	\$ 61,474
—	3,127	312	26	12	—	3,477
—	1,651	(556)	3,822	(23)	(27)	4,868
442	—	—	—	—	—	(4,507)
—	670	143	—	—	—	813
—	—	—	—	—	(10)	(10)
—	(1,446)	267	(4,063)	—	84	(5,653)
—	(262)	—	135	—	34	(93)
—	—	—	—	—	1,950	1,950
<u>\$ 509</u>	<u>\$ 78,058</u>	<u>\$ 1,365</u>	<u>\$ (2,900)</u>	<u>\$ 235</u>	<u>\$ (10,275)</u>	<u>\$ 62,319</u>
<u>\$ (9)</u>	<u>\$ —</u>	<u>\$ —</u>	<u>\$ —</u>	<u>\$ —</u>	<u>\$ —</u>	<u>\$ (133)</u>
<u>\$ (9)</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ (133)</u>

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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 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.

State of Utah

**Combining Statement Of Net Assets
Internal Service Funds**

June 30, 2012

(Expressed in Thousands)

	Technology Services	General Services	Fleet Operations	Risk Management
ASSETS				
Current Assets:				
Cash and Cash Equivalents	\$ —	\$ 2,659	\$ 78	\$ 55,288
Receivables:				
Accounts, net	319	1,888	2,720	—
Due From Other Funds	20,297	2,213	3,126	577
Due From Component Units	—	13	19	5
Prepaid Items	4,127	177	—	—
Inventories	370	1,338	4,192	—
Deferred Charges	—	—	—	—
Total Current Assets	<u>25,113</u>	<u>8,288</u>	<u>10,135</u>	<u>55,870</u>
Noncurrent Assets:				
Prepaid Items	—	8	—	250
Notes/Loans/Mortgages Receivables, net	—	—	—	2,123
Deferred Charges	—	—	—	—
Capital Assets:				
Land	17	—	—	—
Infrastructure	303	—	—	—
Buildings and Improvements	4,611	1,379	193	—
Machinery and Equipment	65,587	11,885	118,307	—
Intangible Assets—Software	7,036	120	200	351
Construction in Progress	197	—	—	—
Less Accumulated Depreciation	<u>(62,795)</u>	<u>(9,504)</u>	<u>(53,473)</u>	<u>(70)</u>
Total Capital Assets	<u>14,956</u>	<u>3,880</u>	<u>65,227</u>	<u>281</u>
Total Noncurrent Assets	<u>14,956</u>	<u>3,888</u>	<u>65,227</u>	<u>2,654</u>
Total Assets	<u>40,069</u>	<u>12,176</u>	<u>75,362</u>	<u>58,524</u>
LIABILITIES				
Current Liabilities:				
Accounts Payable and Accrued Liabilities	16,402	2,046	4,546	248
Due To Other Funds	335	37	22	491
Interfund Loans Payable	7,761	1,832	24,868	—
Unearned Revenue	—	17	—	—
Policy Claims Liabilities	—	—	—	17,013
Contracts/Notes Payable	—	—	—	—
Revenue Bonds Payable	—	80	—	—
Total Current Liabilities	<u>24,498</u>	<u>4,012</u>	<u>29,436</u>	<u>17,752</u>
Noncurrent Liabilities:				
Unearned Revenue	—	—	—	165
Interfund Loans Payable	2,410	2,383	8,744	—
Policy Claims Liabilities	—	—	—	27,687
Contracts/Notes Payable	—	—	—	—
Revenue Bonds Payable	—	508	—	—
Total Noncurrent Liabilities	<u>2,410</u>	<u>2,891</u>	<u>8,744</u>	<u>27,852</u>
Total Liabilities	<u>26,908</u>	<u>6,903</u>	<u>38,180</u>	<u>45,604</u>
NET ASSETS				
Invested in Capital Assets, Net of Related Debt	14,956	3,357	65,227	281
Restricted for:				
Insurance Programs	—	—	—	6,526
Unrestricted (Deficit)	<u>(1,795)</u>	<u>1,916</u>	<u>(28,045)</u>	<u>6,113</u>
Total Net Assets	<u>\$ 13,161</u>	<u>\$ 5,273</u>	<u>\$ 37,182</u>	<u>\$ 12,920</u>

Property Management	Human Resource Management	Total
\$ 5,759	\$ 2,662	\$ 66,446
19	—	4,946
278	94	26,585
1,053	—	1,090
—	168	4,472
—	—	5,900
23	—	23
<u>7,132</u>	<u>2,924</u>	<u>109,462</u>
—	—	258
—	—	2,123
423	—	423
—	—	17
—	—	303
—	—	6,183
663	54	196,496
—	42	7,749
—	—	197
(621)	(51)	(126,514)
<u>42</u>	<u>45</u>	<u>84,431</u>
<u>465</u>	<u>45</u>	<u>87,235</u>
<u>7,597</u>	<u>2,969</u>	<u>196,697</u>
2,341	546	26,129
29	35	949
—	—	34,461
—	—	17
—	—	17,013
23	—	23
—	—	80
<u>2,393</u>	<u>581</u>	<u>78,672</u>
—	—	165
—	—	13,537
—	—	27,687
423	—	423
—	—	508
<u>423</u>	<u>0</u>	<u>42,320</u>
<u>2,816</u>	<u>581</u>	<u>120,992</u>
42	45	83,908
—	—	6,526
4,739	2,343	(14,729)
<u>\$ 4,781</u>	<u>\$ 2,388</u>	<u>\$ 75,705</u>

State of Utah**Combining Statement Of Revenues, Expenses, And
Changes In Fund Net Assets
Internal Service Funds**

For the Fiscal Year Ended June 30, 2012

(Expressed in Thousands)

	Technology Services	General Services	Fleet Operations	Risk Management
OPERATING REVENUES				
Charges for Services/Premiums	\$ 148,408	\$ 20,324	\$ 64,556	\$ 37,122
Miscellaneous	—	83	94	—
Total Operating Revenues	<u>148,408</u>	<u>20,407</u>	<u>64,650</u>	<u>37,122</u>
OPERATING EXPENSES				
Administration	73,811	3,910	2,054	2,679
Materials and Services for Resale	15,413	11,346	39,233	18,973
Rentals and Leases	341	249	328	25
Maintenance	766	520	15,494	1
Depreciation/Amortization	6,440	1,649	9,399	70
Benefit Claims	—	—	—	12,654
Miscellaneous Other:				
Data Processing	51,174	115	595	175
Supplies	444	71	152	124
Utilities	454	30	332	22
Advertising and Other	2,162	515	1,396	1,714
Total Operating Expenses	<u>151,005</u>	<u>18,405</u>	<u>68,983</u>	<u>36,437</u>
Operating Income (Loss)	<u>(2,597)</u>	<u>2,002</u>	<u>(4,333)</u>	<u>685</u>
NONOPERATING REVENUES (EXPENSES)				
Investment Earnings	—	—	—	341
Federal Grants	—	—	18	—
Disposal of Capital Assets	(3)	16	583	—
Interest Expense	—	(30)	—	—
Refunds Paid to Federal Government	—	(11)	(263)	—
Other Revenues (Expenses)	—	(211)	669	(812)
Total Nonoperating Revenues (Expenses)	<u>(3)</u>	<u>(236)</u>	<u>1,007</u>	<u>(471)</u>
Income (Loss) before Transfers	<u>(2,600)</u>	<u>1,766</u>	<u>(3,326)</u>	<u>214</u>
Transfers In	—	—	95	—
Transfers Out	—	—	(2,000)	—
Change in Net Assets	<u>(2,600)</u>	<u>1,766</u>	<u>(5,231)</u>	<u>214</u>
Net Assets – Beginning	<u>15,761</u>	<u>3,507</u>	<u>42,413</u>	<u>12,706</u>
Net Assets – Ending	<u>\$ 13,161</u>	<u>\$ 5,273</u>	<u>\$ 37,182</u>	<u>\$ 12,920</u>

Property Management	Human Resource Management	Total
\$ 26,455	\$ 10,481	\$ 307,346
—	—	177
<u>26,455</u>	<u>10,481</u>	<u>307,523</u>
7,944	9,000	99,398
—	—	84,965
433	11	1,387
8,799	4	25,584
23	9	17,590
—	—	12,654
385	920	53,364
134	110	1,035
8,860	119	9,817
946	1,059	7,792
<u>27,524</u>	<u>11,232</u>	<u>313,586</u>
<u>(1,069)</u>	<u>(751)</u>	<u>(6,063)</u>
—	—	341
—	—	18
—	2	598
(22)	—	(52)
—	—	(274)
—	—	(354)
<u>(22)</u>	<u>2</u>	<u>277</u>
<u>(1,091)</u>	<u>(749)</u>	<u>(5,786)</u>
—	—	95
—	—	(2,000)
<u>(1,091)</u>	<u>(749)</u>	<u>(7,691)</u>
5,872	3,137	83,396
<u>\$ 4,781</u>	<u>\$ 2,388</u>	<u>\$ 75,705</u>

**Combining Statement Of Cash Flows
Internal Service Funds**

For the Fiscal Year Ended June 30, 2012

(Expressed in Thousands)

	Technology Services	General Services	Fleet Operations	Risk Management
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts from Customers/Loan Interest/Fees/Premiums ...	\$ 1,912	\$ 4,182	\$ 23,631	\$ 19,711
Receipts from State Customers	145,429	16,079	45,310	16,932
Payments to Suppliers/Claims/Grants	(51,833)	(13,967)	(26,931)	(27,892)
Payments for Employee Services and Benefits	(73,948)	(3,875)	(2,050)	(2,664)
Payments to State Suppliers and Grants	(17,912)	—	(31,476)	(6,120)
Net Cash Provided (Used) by Operating Activities	<u>3,648</u>	<u>2,419</u>	<u>8,484</u>	<u>(33)</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES				
Repayments Under Interfund Loans	(492)	—	—	—
Payments of Bonds, Notes, Deposits, and Refunds	—	—	—	—
Interest Paid on Bonds, Notes, and Financing Costs	—	—	—	—
Transfers Out to Other Funds	—	—	(2,000)	—
Net Cash Provided (Used) by Noncapital Financing Activities	<u>(492)</u>	<u>0</u>	<u>(2,000)</u>	<u>0</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES				
Borrowings Under Interfund Loans	3,176	380	6,576	—
Proceeds from Disposition of Capital Assets	122	50	3,065	—
Federal Grants and Other Revenues	—	—	687	—
Principal Paid on Debt and Contract Maturities	—	(76)	—	—
Acquisition and Construction of Capital Assets	(6,454)	(1,436)	(16,922)	(289)
Interest Paid on Bonds, Notes, and Capital Leases	—	(16)	—	—
Transfers In from Other Funds	—	—	95	—
Net Cash Provided (Used) by Capital and Related Financing Activities	<u>(3,156)</u>	<u>(1,098)</u>	<u>(6,499)</u>	<u>(289)</u>
CASH FLOWS FROM INVESTING ACTIVITIES				
Receipts of Interest and Dividends from Investments	—	—	—	341
Net Cash Provided (Used) by Investing Activities	<u>0</u>	<u>0</u>	<u>0</u>	<u>341</u>
Net Cash Provided (Used) – All Activities	0	1,321	(15)	19
Cash and Cash Equivalents – Beginning	—	1,338	93	55,269
Cash and Cash Equivalents – Ending	<u>\$ 0</u>	<u>\$ 2,659</u>	<u>\$ 78</u>	<u>\$ 55,288</u>

Property Management	Human Resource Management	Total
\$ 920	\$ 215	\$ 50,571
24,655	10,176	258,581
(18,677)	(337)	(139,637)
(7,928)	(9,006)	(99,471)
(614)	(1,912)	(58,034)
<u>(1,644)</u>	<u>(864)</u>	<u>12,010</u>
—	—	(492)
(20)	—	(20)
(22)	—	(22)
—	—	(2,000)
<u>(42)</u>	<u>0</u>	<u>(2,534)</u>
—	—	10,132
—	2	3,239
—	—	687
—	—	(76)
(36)	(54)	(25,191)
—	—	(16)
—	—	95
<u>(36)</u>	<u>(52)</u>	<u>(11,130)</u>
—	—	341
<u>0</u>	<u>0</u>	<u>341</u>
(1,722)	(916)	(1,313)
7,481	3,578	67,759
<u>\$ 5,759</u>	<u>\$ 2,662</u>	<u>\$ 66,446</u>

Continues

**Combining Statement Of Cash Flows
Internal Service Funds**

Continued

For the Fiscal Year Ended June 30, 2012

(Expressed in Thousands)

	Technology Services	General Services	Fleet Operations	Risk Management
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES				
Operating Income (Loss)	\$ (2,597)	\$ 2,002	\$ (4,333)	\$ 685
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:				
Depreciation/Amortization Expense	6,440	1,649	9,399	70
Miscellaneous Gains, Losses, and Other Items	—	(222)	(263)	(812)
Net Changes in Assets and Liabilities:				
Accounts Receivable/Due From Other Funds	(1,067)	67	4,291	8
Notes/Accrued Interest Receivables	—	—	—	(487)
Inventories	(135)	(105)	(81)	—
Prepaid Items/Deferred Charges	(2,447)	(4)	—	—
Accrued Liabilities/Due to Other Funds	3,454	(966)	(529)	(1,466)
Unearned Revenue/Deposits	—	(2)	—	—
Policy Claims Liabilities	—	—	—	1,969
Net Cash Provided (Used) by Operating Activities	<u>\$ 3,648</u>	<u>\$ 2,419</u>	<u>\$ 8,484</u>	<u>\$ (33)</u>
 SCHEDULE OF NONCASH INVESTING, CAPITAL, AND FINANCING ACTIVITIES				
Increase (Decrease) in Fair Value of Investments	<u>\$ —</u>	<u>\$ —</u>	<u>\$ —</u>	<u>\$ (58)</u>
Total Noncash Investing, Capital, and Financing Activities	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ (58)</u>

<u>Property Management</u>	<u>Human Resource Management</u>	<u>Total</u>
\$ (1,069)	\$ (751)	\$ (6,063)
23	9	17,590
—	—	(1,297)
(880)	(90)	2,329
—	—	(487)
—	—	(321)
20	(168)	(2,599)
262	136	891
—	—	(2)
—	—	1,969
<u>\$ (1,644)</u>	<u>\$ (864)</u>	<u>\$ 12,010</u>
<u>\$ (12)</u>	<u>\$ —</u>	<u>\$ (70)</u>
<u>\$ (12)</u>	<u>\$ 0</u>	<u>\$ (70)</u>

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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 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.

PRIVATE PURPOSE TRUST FUNDS

Utah Navajo Royalties Holding

This fund receives oil royalties, operating, and other trust revenues. Funds received are used for the health, education, and general welfare of Navajo residents of San Juan County, Utah.

Unclaimed Property Trust

This fund is used to account for unclaimed property escheated to the State. Proceeds of the fund pay the administrative costs to operate the fund and any claims. The remaining proceeds are deposited in the Education Fund and can only be used to help fund public education.

Employers' Reinsurance Trust

This fund primarily provides compensation to individuals injured from industrial accidents or occupational diseases occurring on or before June 30, 1994, where the injury is of a permanent nature and workers' compensation benefits have expired. Revenues come from assessments on insurance premiums and court-ordered penalties. The net assets of the fund are held in trust for injured workers and cannot be used for any other purpose.

Petroleum Storage Tank Trust

This fund is used to pay the costs of damage caused by petroleum storage tank releases. Sources of funding include fees from participating companies, recovered costs and settlements from responsible parties, and investment income. The net assets of this fund are held in trust for the benefit of participants and cannot be used for any other purpose.

Utah Educational Savings Plan Trust

This fund was created as a means to encourage investment in a public trust to pay for future higher education costs. Participant contributions are used to pay for future college expenses.

Miscellaneous Restricted Trust

This is made up of various small individual funds created to receive and disburse funds in accordance with applicable laws and trust agreements.

AGENCY FUNDS

Taxes and Social Security

This fund is used to account for federal withholding and social security taxes on the State's payroll.

County and Local Collections

This fund receives and disburses various taxes collected by the State on behalf of county and local governments.

State Courts

This fund receives and disburses various fines and forfeitures collected by the state courts on behalf of state and local agencies.

Deposits, Suspense, and Miscellaneous

This fund is made up of small individual funds set up to account for various receipts and disbursements.

State of Utah**Combining Statement Of Fiduciary Net Assets
Pension And
Other Employee Benefit Trust Funds**

June 30, 2012

(Expressed in Thousands)

	Pension Trust			
	Non- Contributory System	Contributory System	Public Safety System	Firefighters System
ASSETS				
Cash and Cash Equivalents	\$ 794,121	\$ 50,548	\$ 104,874	\$ 38,045
Receivables:				
Member Contributions	—	301	37	636
Employer Contributions	34,994	563	4,030	—
Court Fees and Fire Insurance Premiums	—	—	—	3,084
Investments	349,372	22,240	46,134	16,739
Total Receivables	<u>384,366</u>	<u>23,104</u>	<u>50,201</u>	<u>20,459</u>
Due From Other Funds	—	—	—	—
Investments:				
Debt Securities	3,212,336	204,489	424,188	153,905
Equity Investments	5,848,825	372,321	772,339	280,220
Absolute Return	2,625,059	167,104	346,641	125,768
Private Equity	1,800,558	114,619	237,765	86,266
Real Assets	2,304,953	146,727	304,370	110,432
Mortgage Loans	5,468	348	721	262
Invested Securities Lending Collateral	1,383,847	88,092	182,738	66,301
Total Investments	<u>17,181,046</u>	<u>1,093,700</u>	<u>2,268,762</u>	<u>823,154</u>
Capital Assets:				
Land	1,422	91	187	67
Buildings and Improvements	9,237	590	1,210	437
Machinery and Equipment	4,576	292	600	217
Less Accumulated Depreciation	(14,327)	(915)	(1,878)	(678)
Total Capital Assets	<u>908</u>	<u>58</u>	<u>119</u>	<u>43</u>
Total Assets	<u>18,360,441</u>	<u>1,167,410</u>	<u>2,423,956</u>	<u>881,701</u>
LIABILITIES				
Accounts Payable	419,385	26,690	55,367	20,088
Securities Lending Liability	1,383,847	88,092	182,738	66,301
Leave/Postemployment Benefits	9,669	616	1,277	464
Insurance Reserves	3,993	254	527	191
Real Estate Liabilities	608,075	38,708	80,296	29,133
Total Liabilities	<u>2,424,969</u>	<u>154,360</u>	<u>320,205</u>	<u>116,177</u>
NET ASSETS				
Held in trust for:				
Pension Benefits	15,935,472	1,013,050	2,103,751	765,524
Other Postemployment Benefits	—	—	—	—
Defined Contribution	—	—	—	—
Total Net Assets	<u>\$ 15,935,472</u>	<u>\$ 1,013,050</u>	<u>\$ 2,103,751</u>	<u>\$ 765,524</u>

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 Plan	IRA Plans	Health Reimbursement Arrangement
\$ 6,137	\$ 447	\$ 115	\$ 6	\$ 3,324	\$ 41	\$ 15	\$ 8,329
—	—	—	—	—	—	—	—
147	—	542	12	—	—	—	—
223	—	—	—	—	—	—	—
2,700	196	50	2	73,442	7,439	—	817
3,070	196	592	14	73,442	7,439	0	817
—	—	—	—	—	—	—	—
24,822	1,805	455	15	1,336,281	149,369	28,846	—
45,195	3,285	829	27	1,437,409	160,647	24,636	—
20,284	1,474	372	12	—	—	—	—
13,913	1,011	255	9	—	—	—	—
17,811	1,295	327	11	34,963	4,049	943	—
42	3	1	—	—	—	—	—
10,693	777	196	7	—	—	—	—
132,760	9,650	2,435	81	2,808,653	314,065	54,425	0
11	2	—	—	—	—	—	—
71	10	—	—	—	—	—	—
35	5	—	—	—	—	—	—
(110)	(16)	—	—	—	—	—	—
7	1	0	0	0	0	0	0
141,974	10,294	3,142	101	2,885,419	321,545	54,440	9,146
3,240	235	59	2	4,412	189	27	33
10,693	777	196	7	—	—	—	—
75	6	2	—	—	—	—	—
31	2	—	—	—	—	—	—
4,700	341	86	3	—	—	—	—
18,739	1,361	343	12	4,412	189	27	33
123,235	8,933	2,799	89	—	—	—	—
—	—	—	—	—	—	—	—
—	—	—	—	2,881,007	321,356	54,413	9,113
<u>\$ 123,235</u>	<u>\$ 8,933</u>	<u>\$ 2,799</u>	<u>\$ 89</u>	<u>\$ 2,881,007</u>	<u>\$ 321,356</u>	<u>\$ 54,413</u>	<u>\$ 9,113</u>

Continues

State of Utah**Combining Statement Of Fiduciary Net Asset
Pension And
Other Employee Benefit Trust Funds****Continued**

June 30, 2012

(Expressed in Thousands)

	Post-Retirement Benefits Trust		
	State Employee	Elected Official	Total
ASSETS			
Cash and Cash Equivalents	\$ 210	\$ —	\$ 1,006,212
Receivables:			
Member Contributions	—	—	974
Employer Contributions	364	—	40,652
Court Fees and Fire Insurance Premiums	—	—	3,307
Investments	—	—	519,131
Total Receivables	<u>364</u>	<u>0</u>	<u>564,064</u>
Due From Other Funds	2,843	—	2,843
Investments:			
Debt Securities	49,623	2,038	5,588,172
Equity Investments	89,978	1,506	9,037,217
Absolute Return	—	—	3,286,714
Private Equity	—	—	2,254,396
Real Assets	—	—	2,925,881
Mortgage Loans	—	—	6,845
Invested Securities Lending Collateral	—	—	1,732,651
Total Investments	<u>139,601</u>	<u>3,544</u>	<u>24,831,876</u>
Capital Assets:			
Land	—	—	1,780
Buildings and Improvements	—	—	11,555
Machinery and Equipment	—	—	5,725
Less Accumulated Depreciation	—	—	(17,924)
Total Capital Assets	<u>0</u>	<u>0</u>	<u>1,136</u>
Total Assets	<u>143,018</u>	<u>3,544</u>	<u>26,406,131</u>
LIABILITIES			
Accounts Payable	—	—	529,727
Securities Lending Liability	—	—	1,732,651
Leave/Postemployment Benefits	—	356	12,465
Insurance Reserves	—	—	4,998
Real Estate Liabilities	—	—	761,342
Total Liabilities	<u>0</u>	<u>356</u>	<u>3,041,183</u>
NET ASSETS			
Held in trust for:			
Pension Benefits	—	—	19,952,853
Other Postemployment Benefits	143,018	3,188	146,206
Defined Contribution	—	—	3,265,889
Total Net Assets	<u>\$ 143,018</u>	<u>\$ 3,188</u>	<u>\$ 23,364,948</u>

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State of Utah

**Combining Statement Of Changes In Fiduciary Net Assets
Pension And
Other Employee Benefit Trust Funds**

For the Fiscal Year Ended June 30, 2012

(Expressed in Thousands)

	Pension Trust			
	Non- Contributory System	Contributory System	Public Safety System	Firefighters System
ADDITIONS				
Contributions:				
Member	\$ 12,879	\$ 7,300	\$ 1,070	\$ 17,328
Employer	610,270	11,125	110,829	316
Court Fees and Fire Insurance Premiums	—	—	—	12,689
Total Contributions	<u>623,149</u>	<u>18,425</u>	<u>111,899</u>	<u>30,333</u>
Investment Income:				
Net Increase (Decrease) in Fair Value of Investments	101,015	6,550	13,260	4,840
Interest, Dividends, and Other Investment Income	337,591	21,890	44,318	16,175
Less Investment Expenses	(37,501)	(2,431)	(4,923)	(1,797)
Net Investment Income	<u>401,105</u>	<u>26,009</u>	<u>52,655</u>	<u>19,218</u>
Transfers From Affiliated Systems	—	32,064	3,303	1,699
Total Additions	<u>1,024,254</u>	<u>76,498</u>	<u>167,857</u>	<u>51,250</u>
DEDUCTIONS				
Retirement Benefits	709,359	52,933	99,685	32,716
Cost of Living Benefits	134,337	15,160	20,482	8,313
Supplemental Retirement Benefits	—	282	403	377
Retiree Healthcare Benefits	—	—	—	—
Refunds/Plan Distributions	2,514	1,872	536	268
Administrative Expenses	7,304	449	1,019	312
Transfers To Affiliated Systems	37,473	—	—	—
Total Deductions	<u>890,987</u>	<u>70,696</u>	<u>122,125</u>	<u>41,986</u>
Change in Net Assets Held in Trust for:				
Pension Benefits	133,267	5,802	45,732	9,264
Other Postemployment Benefits	—	—	—	—
Defined Contribution	—	—	—	—
Net Assets – Beginning	<u>15,802,205</u>	<u>1,007,248</u>	<u>2,058,019</u>	<u>756,260</u>
Net Assets – Ending	<u>\$ 15,935,472</u>	<u>\$ 1,013,050</u>	<u>\$ 2,103,751</u>	<u>\$ 765,524</u>

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 Plan	IRA Plans	Health Reimbursement Arrangement
\$ —	\$ —	\$ —	\$ —	\$ 210,592	\$ 26,441	\$ 13,965	\$ —
3,588	153	2,790	89	—	—	—	4,264
1,815	—	—	—	—	—	—	—
<u>5,403</u>	<u>153</u>	<u>2,790</u>	<u>89</u>	<u>210,592</u>	<u>26,441</u>	<u>13,965</u>	<u>4,264</u>
784	58	2	—	(15,247)	(2,423)	(513)	—
2,621	195	8	—	3,172	301	—	17
(291)	(22)	(1)	—	(2,789)	(300)	(50)	—
<u>3,114</u>	<u>231</u>	<u>9</u>	<u>0</u>	<u>(14,864)</u>	<u>(2,422)</u>	<u>(563)</u>	<u>17</u>
390	17	—	—	—	—	—	—
<u>8,907</u>	<u>401</u>	<u>2,799</u>	<u>89</u>	<u>195,728</u>	<u>24,019</u>	<u>13,402</u>	<u>4,281</u>
6,974	639	—	—	—	—	—	—
1,675	162	—	—	—	—	—	—
—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—
60	4	—	—	194,933	18,811	5,699	1,426
—	—	—	—	6,465	726	112	17
<u>8,709</u>	<u>805</u>	<u>0</u>	<u>0</u>	<u>201,398</u>	<u>19,537</u>	<u>5,811</u>	<u>1,443</u>
198	(404)	2,799	89	—	—	—	—
—	—	—	—	—	—	—	—
—	—	—	—	(5,670)	4,482	7,591	2,838
<u>123,037</u>	<u>9,337</u>	<u>—</u>	<u>—</u>	<u>2,886,677</u>	<u>316,874</u>	<u>46,822</u>	<u>6,275</u>
<u>\$ 123,235</u>	<u>\$ 8,933</u>	<u>\$ 2,799</u>	<u>\$ 89</u>	<u>\$ 2,881,007</u>	<u>\$ 321,356</u>	<u>\$ 54,413</u>	<u>\$ 9,113</u>

Continues

State of Utah**Combining Statement Of Changes In Fiducia
Pension And
Other Employee Benefit Trust Funds****Continued**

For the Fiscal Year Ended June 30, 2012

(Expressed in Thousands)

	Post-Retirement Benefits Trust		
	State Employee	Elected Official	Total
ADDITIONS			
Contributions:			
Member	\$ —	\$ —	\$ 289,575
Employer	43,293	3,470	790,187
Court Fees and Fire Insurance Premiums	—	—	14,504
Total Contributions	<u>43,293</u>	<u>3,470</u>	<u>1,094,266</u>
Investment Income:			
Net Increase (Decrease) in Fair Value of Investments	6,060	71	114,457
Interest, Dividends, and Other Investment Income	78	3	426,369
Less Investment Expenses	—	—	(50,105)
Net Investment Income	<u>6,138</u>	<u>74</u>	<u>490,721</u>
Transfers From Affiliated Systems	—	—	37,473
Total Additions	<u>49,431</u>	<u>3,544</u>	<u>1,622,460</u>
DEDUCTIONS			
Retirement Benefits	—	—	902,306
Cost of Living Benefits	—	—	180,129
Supplemental Retirement Benefits	—	—	1,062
Retiree Healthcare Benefits	30,344	356	30,700
Refunds/Plan Distributions	—	—	226,059
Administrative Expenses	—	—	16,468
Transfers To Affiliated Systems	—	—	37,473
Total Deductions	<u>30,344</u>	<u>356</u>	<u>1,394,197</u>
Change in Net Assets Held in Trust for:			
Pension Benefits	—	—	196,747
Other Postemployment Benefits	19,087	3,188	22,275
Defined Contribution	—	—	9,241
Net Assets – Beginning	<u>123,931</u>	<u>—</u>	<u>23,136,685</u>
Net Assets – Ending	<u>\$ 143,018</u>	<u>\$ 3,188</u>	<u>\$ 23,364,948</u>

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State of Utah**Combining Statement Of Fiduciary Net Assets
Private Purpose Trust Funds**

June 30, 2012

(Expressed in Thousands)

	Utah Navajo Royalties Holding	Unclaimed Property Trust	Employers' Reinsurance Trust	Petroleum Storage Tank Trust
ASSETS				
Cash and Cash Equivalents	\$ 248	\$ —	\$ 3,043	\$ 836
Receivables:				
Accounts	2,489	—	5,013	4
Accrued Assessments	—	—	2,986	—
Court Settlement	23,000	—	—	—
Due From Other Funds	828	—	3	—
Investments:				
Debt Securities	23,204	57,302	168,876	15,065
Equity Investments	101	10,031	—	—
Total Investments	<u>23,305</u>	<u>67,333</u>	<u>168,876</u>	<u>15,065</u>
Capital Assets:				
Land	271	—	—	—
Buildings and Improvements	10,715	—	—	—
Machinery and Equipment	173	—	—	—
Less Accumulated Depreciation	(2,911)	—	—	—
Total Capital Assets	<u>8,248</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Assets	<u>58,118</u>	<u>67,333</u>	<u>179,921</u>	<u>15,905</u>
LIABILITIES				
Accounts Payable	307	4	135	217
Due To Other Funds	123	—	66	—
Unearned Revenue	5	—	—	229
Policy Claims Liabilities	—	—	239,373	30,477
Total Liabilities	<u>435</u>	<u>4</u>	<u>239,574</u>	<u>30,923</u>
NET ASSETS				
Held in trust for:				
Individuals, Organizations, and Other Governments	57,683	67,329	(59,653)	(15,018)
Total Net Assets	<u>\$ 57,683</u>	<u>\$ 67,329</u>	<u>\$ (59,653)</u>	<u>\$ (15,018)</u>

Utah Educational Savings Plan Trust	Miscellaneous Restricted Trust	Total
\$ 1,157	\$ 670	\$ 5,954
—	—	7,506
—	—	2,986
—	—	23,000
—	405	1,236
595,487	16,619	876,553
4,123,377	—	4,133,509
<u>4,718,864</u>	<u>16,619</u>	<u>5,010,062</u>
—	—	271
—	—	10,715
1,087	—	1,260
(827)	—	(3,738)
<u>260</u>	<u>0</u>	<u>8,508</u>
<u>4,720,281</u>	<u>17,694</u>	<u>5,059,252</u>
748	163	1,574
—	6	195
—	—	234
—	—	269,850
<u>748</u>	<u>169</u>	<u>271,853</u>
4,719,533	17,525	4,787,399
<u>\$ 4,719,533</u>	<u>\$ 17,525</u>	<u>\$ 4,787,399</u>

State of Utah**Combining Statement Of Changes In Fiduciary Net Assets
Private Purpose Trust Funds**

For the Fiscal Year Ended June 30, 2012

(Expressed in Thousands)

	Utah Navajo Royalties Holding	Unclaimed Property Trust	Employers' Reinsurance Trust	Petroleum Storage Tank Trust
ADDITIONS				
Contributions:				
Member	\$ —	\$ —	\$ —	\$ —
Total Contributions	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Investment Income:				
Net Increase (Decrease) in Fair Value of Investments	56	6	(74)	(89)
Interest, Dividends, and Other Investment Income	128	471	1,203	107
Total Investment Income	<u>184</u>	<u>477</u>	<u>1,129</u>	<u>18</u>
Other Additions:				
Escheats	—	22,072	—	—
Royalties and Rents	5,417	—	—	—
Fees, Assessments, and Revenues	40	—	14,799	5,141
Court Settlement / Miscellaneous	—	—	—	—
Total Other	<u>5,457</u>	<u>22,072</u>	<u>14,799</u>	<u>5,141</u>
Total Additions	<u>5,641</u>	<u>22,549</u>	<u>15,928</u>	<u>5,159</u>
DEDUCTIONS				
Trust Operating Expenses	119	—	—	2,029
Distributions and Benefit Payments	—	11,711	7,646	—
Administrative and General Expenses	1,849	3,873	3,390	1,306
Total Deductions	<u>1,968</u>	<u>15,584</u>	<u>11,036</u>	<u>3,335</u>
Change in Net Assets Held in Trust for:				
Individuals, Organizations, and Other Governments	3,673	6,965	4,892	1,824
Net Assets – Beginning	<u>54,010</u>	<u>60,364</u>	<u>(64,545)</u>	<u>(16,842)</u>
Net Assets – Ending	<u>\$ 57,683</u>	<u>\$ 67,329</u>	<u>\$ (59,653)</u>	<u>\$ (15,018)</u>

Utah Educational Savings Plan Trust	Miscellaneous Restricted Trust	Total
\$ 565,129	\$ 10,410	\$ 575,539
<u>565,129</u>	<u>10,410</u>	<u>575,539</u>
20,494	(61)	20,332
90,326	88	92,323
<u>110,820</u>	<u>27</u>	<u>112,655</u>
—	—	22,072
—	—	5,417
—	22,139	42,119
2	6,052	6,054
<u>2</u>	<u>28,191</u>	<u>75,662</u>
<u>675,951</u>	<u>38,628</u>	<u>763,856</u>
—	26,640	28,788
169,816	10,404	199,577
5,968	1,841	18,227
<u>175,784</u>	<u>38,885</u>	<u>246,592</u>
500,167	(257)	517,264
4,219,366	17,782	4,270,135
<u>\$ 4,719,533</u>	<u>\$ 17,525</u>	<u>\$ 4,787,399</u>

State of Utah

**Combining Statement Of Fiduciary Assets and Liabilities
Agency Funds**

June 30, 2012

(Expressed in Thousands)

	<u>Taxes and Social Security</u>	<u>County and Local Collections</u>	<u>State Courts</u>	<u>Deposits, Suspense, and Miscellaneous</u>	<u>Total</u>
ASSETS					
Cash and Cash Equivalents	\$ —	\$ 111,268	\$ 29,989	\$ 28,512	\$ 169,769
Accounts Receivable	81	4	—	11,654	11,739
Due From Other Funds	—	—	—	1,508	1,508
Investments:					
Debt Securities	—	1	—	24,560	24,561
Total Investments	<u>0</u>	<u>1</u>	<u>0</u>	<u>24,560</u>	<u>24,561</u>
Total Assets	<u>\$ 81</u>	<u>\$ 111,273</u>	<u>\$ 29,989</u>	<u>\$ 66,234</u>	<u>\$ 207,577</u>
LIABILITIES					
Due To Individuals, Organizations, and Other Governments	\$ 81	\$ 111,273	\$ 29,989	\$ 66,234	\$ 207,577
Total Liabilities	<u>\$ 81</u>	<u>\$ 111,273</u>	<u>\$ 29,989</u>	<u>\$ 66,234</u>	<u>\$ 207,577</u>

State of Utah

**Combining Statement Of Changes
In Assets And Liabilities
Agency Funds**

For the Fiscal Year Ended June 30, 2012

(Expressed in Thousands)

	Balance June 30, 2011	Additions	Deletions	Balance June 30, 2012
TAXES AND SOCIAL SECURITY				
Assets				
Cash and Cash Equivalents	\$ 12	\$ 220,191	\$ 220,203	\$ —
Receivables:				
Accounts	—	81	—	81
Total Assets	<u>\$ 12</u>	<u>\$ 220,272</u>	<u>\$ 220,203</u>	<u>\$ 81</u>
Liabilities				
Due To Individuals, Organizations, and Other Governments	\$ 12	\$ 220,318	\$ 220,249	\$ 81
Total Liabilities	<u>\$ 12</u>	<u>\$ 220,318</u>	<u>\$ 220,249</u>	<u>\$ 81</u>
COUNTY AND LOCAL COLLECTIONS				
Assets				
Cash and Cash Equivalents	\$ 116,068	\$ 1,300,441	\$ 1,305,241	\$ 111,268
Investments	5	2,929	2,933	1
Receivables:				
Accounts Receivable	5	4	5	4
Total Assets	<u>\$ 116,078</u>	<u>\$ 1,303,374</u>	<u>\$ 1,308,179</u>	<u>\$ 111,273</u>
Liabilities				
Due To Individuals, Organizations, and Other Governments	\$ 116,078	\$ 1,310,805	\$ 1,315,610	\$ 111,273
Total Liabilities	<u>\$ 116,078</u>	<u>\$ 1,310,805</u>	<u>\$ 1,315,610</u>	<u>\$ 111,273</u>
STATE COURTS				
Assets				
Cash and Cash Equivalents	\$ 36,254	\$ 111,676	\$ 117,941	\$ 29,989
Total Assets	<u>\$ 36,254</u>	<u>\$ 111,676</u>	<u>\$ 117,941</u>	<u>\$ 29,989</u>
Liabilities				
Due To Individuals, Organizations, and Other Governments	\$ 36,254	\$ 81,037	\$ 87,302	\$ 29,989
Total Liabilities	<u>\$ 36,254</u>	<u>\$ 81,037</u>	<u>\$ 87,302</u>	<u>\$ 29,989</u>
DEPOSITS, SUSPENSE, AND MISCELLANEOUS				
Assets				
Cash and Cash Equivalents	\$ 21,595	\$ 1,907,236	\$ 1,900,319	\$ 28,512
Investments	22,686	134,287	132,413	24,560
Receivables:				
Accounts Receivable	10,216	1,651	213	11,654
Due From Other Funds	253	1,509	254	1,508
Total Assets	<u>\$ 54,750</u>	<u>\$ 2,044,683</u>	<u>\$ 2,033,199</u>	<u>\$ 66,234</u>
Liabilities				
Due To Individuals, Organizations, and Other Governments	\$ 54,750	\$ 1,821,462	\$ 1,809,978	\$ 66,234
Total Liabilities	<u>\$ 54,750</u>	<u>\$ 1,821,462</u>	<u>\$ 1,809,978</u>	<u>\$ 66,234</u>
TOTAL — ALL AGENCY FUNDS				
Assets				
Cash and Cash Equivalents	\$ 173,929	\$ 3,539,544	\$ 3,543,704	\$ 169,769
Investments	22,691	137,216	135,346	24,561
Receivables:				
Accounts Receivable	10,221	1,736	218	11,739
Due From Other Funds	253	1,509	254	1,508
Total Assets	<u>\$ 207,094</u>	<u>\$ 3,680,005</u>	<u>\$ 3,679,522</u>	<u>\$ 207,577</u>
Liabilities				
Due To Individuals, Organizations, and Other Governments	\$ 207,094	\$ 3,433,622	\$ 3,433,139	\$ 207,577
Total Liabilities	<u>\$ 207,094</u>	<u>\$ 3,433,622</u>	<u>\$ 3,433,139</u>	<u>\$ 207,577</u>

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Nonmajor Component Units

Comprehensive Health Insurance Pool

The Pool was created as a nonprofit quasi-governmental entity to provide access to health insurance coverage for residents of the State who are considered uninsurable. Ongoing operating costs are recovered through premium charges supplemented with both appropriations from the General Fund and federal grants.

Utah Schools for the Deaf and the Blind

The Schools were created to provide education to individuals with hearing and/or vision impairments, through direct and indirect education services, as well as consultation to their families and service providers.

Military Installation Development Authority

This Authority is an independent, nonprofit entity whose purpose is to provide for the development and improvement of project areas near military installations throughout the State. Operations are funded through service charges, project revenue, and state appropriations.

Heber Valley Historic Railroad Authority

The Authority was created to operate, maintain, improve, and provide for a scenic and historic railway in and around the Heber Valley in Wasatch County. Operations are funded primarily through user charges.

Utah State Fair Corporation

The Corporation was created to operate the State Fair Park and conduct the Utah State Fair and other expositions and entertainment events. Operations are funded by admissions, rentals, donations, and state appropriations.

Colleges and Universities

The colleges and universities are the State's public institutions of higher education. The nonmajor institutions of higher education are:

Weber State University
Southern Utah University
Salt Lake Community College
Utah Valley University
Dixie State College of Utah
Snow College
Utah College of Applied Technology

State of Utah

**Combining Statement Of Net Assets
Nonmajor Component Units**

June 30, 2012

(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	\$ 23,500	\$ 1,444	\$ 2,924	\$ —	\$ 1,480
Investments	—	—	—	—	—
Receivables:					
Accounts, net	58	690	—	26	117
Notes/Loans/Mortgages/Pledges, net	—	—	—	—	—
Accrued Interest	—	—	—	—	—
Due From Primary Government	—	476	—	—	—
Prepaid Items	—	—	—	—	38
Inventories	—	—	—	35	—
Deferred Charges	—	—	149	—	—
Total Current Assets	<u>23,558</u>	<u>2,610</u>	<u>3,073</u>	<u>61</u>	<u>1,635</u>
Noncurrent Assets:					
Restricted Investments	—	—	685	—	—
Accounts Receivables, net	—	—	—	—	—
Investments	—	—	—	—	—
Notes/Loans/Mortgages/Pledges Receivables, net	—	—	—	—	—
Other Assets	—	—	—	—	—
Capital Assets (net of Accumulated Depreciation)	—	14,091	5	2,527	704
Total Noncurrent Assets	<u>0</u>	<u>14,091</u>	<u>690</u>	<u>2,527</u>	<u>704</u>
Total Assets	<u>23,558</u>	<u>16,701</u>	<u>3,763</u>	<u>2,588</u>	<u>2,339</u>
LIABILITIES					
Current Liabilities:					
Accounts Payable and Accrued Liabilities	31	1,285	107	349	417
Deposits	—	—	—	—	—
Due To Primary Government	—	202	—	—	—
Unearned Revenue	313	14	—	—	101
Current Portion of Long-term Liabilities	2,841	—	82	275	51
Total Current Liabilities	<u>3,185</u>	<u>1,501</u>	<u>189</u>	<u>624</u>	<u>569</u>
Noncurrent Liabilities:					
Unearned Revenue	—	—	—	—	—
Deposits	—	—	—	—	—
Long-term Liabilities	—	—	2,463	292	—
Total Noncurrent Liabilities	<u>0</u>	<u>0</u>	<u>2,463</u>	<u>292</u>	<u>0</u>
Total Liabilities	<u>3,185</u>	<u>1,501</u>	<u>2,652</u>	<u>916</u>	<u>569</u>
NET ASSETS					
Invested in Capital Assets, Net of Related Debt	—	14,091	5	2,527	653
Restricted for:					
Nonexpendable:					
Higher Education	—	—	—	—	—
Expendable:					
Higher Education	—	—	—	—	—
Other	—	—	719	—	50
Unrestricted (Deficit)	20,373	1,109	387	(855)	1,067
Total Net Assets	<u>\$ 20,373</u>	<u>\$ 15,200</u>	<u>\$ 1,111</u>	<u>\$ 1,672</u>	<u>\$ 1,770</u>

Weber State University	Southern Utah University	Salt Lake Community College	Utah Valley University	Dixie State College of Utah	Snow College	Utah College of Applied Technology	Total Nonmajor Component Units
\$ 50,747	\$ 19,161	\$ 21,084	\$ 148,379	\$ 20,699	\$ 7,477	\$ 17,631	\$ 314,526
33,414	13,076	47,807	—	—	250	997	95,544
4,239	3,989	6,882	7,256	833	489	3,985	28,564
2,354	282	479	4,522	891	607	250	9,385
157	—	—	—	—	112	—	269
—	—	—	—	—	—	—	476
295	4,761	17	1,312	22	90	129	6,664
3,204	855	2,445	3,877	1,259	345	1,909	13,929
386	—	—	—	—	13	—	548
<u>94,796</u>	<u>42,124</u>	<u>78,714</u>	<u>165,346</u>	<u>23,704</u>	<u>9,383</u>	<u>24,901</u>	<u>469,905</u>
21,796	13,222	11,793	26,143	4,667	13,871	339	92,516
1,981	—	—	2,700	622	—	—	5,303
108,662	11,853	28,917	—	19,159	9,991	903	179,485
11,454	3,171	4,064	10,992	1,820	194	187	31,882
—	706	297	3,577	636	291	—	5,507
<u>223,146</u>	<u>137,863</u>	<u>181,226</u>	<u>275,219</u>	<u>133,228</u>	<u>101,343</u>	<u>147,718</u>	<u>1,217,070</u>
<u>367,039</u>	<u>166,815</u>	<u>226,297</u>	<u>318,631</u>	<u>160,132</u>	<u>125,690</u>	<u>149,147</u>	<u>1,531,763</u>
<u>461,835</u>	<u>208,939</u>	<u>305,011</u>	<u>483,977</u>	<u>183,836</u>	<u>135,073</u>	<u>174,048</u>	<u>2,001,668</u>
4,620	4,824	8,459	8,285	1,510	1,621	3,920	35,428
—	555	2,273	511	203	323	499	4,364
5,146	516	1,019	1,522	2,440	4,120	254	15,219
6,805	5,652	7,603	8,709	980	403	1,282	31,862
<u>4,555</u>	<u>3,177</u>	<u>5,558</u>	<u>4,871</u>	<u>1,851</u>	<u>1,005</u>	<u>1,307</u>	<u>25,573</u>
<u>21,126</u>	<u>14,724</u>	<u>24,912</u>	<u>23,898</u>	<u>6,984</u>	<u>7,472</u>	<u>7,262</u>	<u>112,446</u>
—	—	—	3,630	—	—	—	3,630
—	—	—	—	—	61	338	399
<u>65,989</u>	<u>21,630</u>	<u>10,487</u>	<u>73,546</u>	<u>15,227</u>	<u>18,014</u>	<u>5,895</u>	<u>213,543</u>
<u>65,989</u>	<u>21,630</u>	<u>10,487</u>	<u>77,176</u>	<u>15,227</u>	<u>18,075</u>	<u>6,233</u>	<u>217,572</u>
<u>87,115</u>	<u>36,354</u>	<u>35,399</u>	<u>101,074</u>	<u>22,211</u>	<u>25,547</u>	<u>13,495</u>	<u>330,018</u>
177,010	116,904	172,455	202,341	115,220	85,422	143,034	1,029,662
58,625	16,396	3,877	15,253	18,512	5,039	846	118,548
48,493	14,943	20,351	92,485	8,085	4,064	3,984	192,405
—	—	—	—	—	—	—	769
<u>90,592</u>	<u>24,342</u>	<u>72,929</u>	<u>72,824</u>	<u>19,808</u>	<u>15,001</u>	<u>12,689</u>	<u>330,266</u>
<u>\$ 374,720</u>	<u>\$ 172,585</u>	<u>\$ 269,612</u>	<u>\$ 382,903</u>	<u>\$ 161,625</u>	<u>\$ 109,526</u>	<u>\$ 160,553</u>	<u>\$ 1,671,650</u>

State of Utah

**Combining Statement Of Activities
Nonmajor Component Units**

For the Fiscal Year Ended June 30, 2012

(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	\$ 34,171	\$ 27,847	\$ 17,417	\$ 1,915	\$ 4,126
Program Revenues:					
Charges for Services:					
Tuition and Fees	—	—	—	—	—
Scholarship Allowances	—	—	—	—	—
Sales, Services, and Other Revenues	22,683	5,100	9,130	1,799	3,513
Operating Grants and Contributions	851	767	—	—	—
Capital Grants and Contributions	—	—	—	—	—
Total Program Revenues	<u>23,534</u>	<u>5,867</u>	<u>9,130</u>	<u>1,799</u>	<u>3,513</u>
Net (Expenses) Revenues	<u>(10,637)</u>	<u>(21,980)</u>	<u>(8,287)</u>	<u>(116)</u>	<u>(613)</u>
General Revenues:					
State Appropriations	8,075	22,747	—	—	675
Unrestricted Investment Income	158	—	22	—	—
Permanent Endowments Contributions	—	—	—	—	—
Total General Revenues	<u>8,233</u>	<u>22,747</u>	<u>22</u>	<u>0</u>	<u>675</u>
Change in Net Assets	<u>(2,404)</u>	<u>767</u>	<u>(8,265)</u>	<u>(116)</u>	<u>62</u>
Net Assets – Beginning	<u>22,777</u>	<u>14,433</u>	<u>9,376</u>	<u>1,788</u>	<u>1,708</u>
Net Assets – Ending	<u>\$ 20,373</u>	<u>\$ 15,200</u>	<u>\$ 1,111</u>	<u>\$ 1,672</u>	<u>\$ 1,770</u>

Weber State University	Southern Utah University	Salt Lake Community College	Utah Valley University	Dixie State College of Utah	Snow College	Utah College of Applied Technology	Total Nonmajor Component Units
\$ 198,671	\$ 112,145	\$ 203,146	\$ 279,702	\$ 85,122	\$ 42,708	\$ 84,285	\$ 1,091,255
101,883	44,964	79,572	138,676	33,322	11,138	13,720	423,275
(23,742)	(12,705)	(21,645)	(30,999)	(7,947)	(3,756)	(2,547)	(103,341)
21,845	20,988	18,566	24,030	9,395	6,424	7,923	151,396
43,728	26,240	54,330	88,699	24,819	7,753	17,559	264,746
4,408	4,863	8,916	48,959	35,559	277	2,576	105,558
148,122	84,350	139,739	269,365	95,148	21,836	39,231	841,634
(50,549)	(27,795)	(63,407)	(10,337)	10,026	(20,872)	(45,054)	(249,621)
61,491	29,886	64,714	64,588	21,516	20,296	43,170	337,158
2,360	429	2,134	2,096	3,884	—	68	11,151
1,046	4,371	—	805	564	67	—	6,853
64,897	34,686	66,848	67,489	25,964	20,363	43,238	355,162
14,348	6,891	3,441	57,152	35,990	(509)	(1,816)	105,541
360,372	165,694	266,171	325,751	125,635	110,035	162,369	1,566,109
\$ 374,720	\$ 172,585	\$ 269,612	\$ 382,903	\$ 161,625	\$ 109,526	\$ 160,553	\$ 1,671,650

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STATISTICAL SECTION

Two years ago, the Governor set a goal to double Utah's exports in five years. As a result, Utah saw a 41 percent increase the first year that included a more diversified export base ranging from life-saving medical devices to advanced semiconductors.

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Statistical Section

This part of the State of Utah’s comprehensive annual financial report presents detailed information as a context for understanding what the information in the financial statements, notes to the financial statements, and required supplementary information says about the State’s overall financial health.

Financial Trends Information

These schedules present trend information to help the reader understand how the State’s financial performance and fiscal health have changed over time.

Schedule A-1	Net Assets by Component.....	208
Schedule A-2	Changes in Net Assets.....	210
Schedule A-3	Fund Balances — Governmental Funds.....	214
Schedule A-4	Changes in Fund Balances — Governmental Funds	216

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	218
Schedule B-2	Revenue Payers by Industry — Taxable Sales, Services, and Use Tax Purchases	220
Schedule B-3	Revenue Payers — Personal Income Tax.....	221
Schedule B-4	Personal Income Tax Rates	222

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.....	224
Schedule C-2	Other Long-Term Liabilities.....	226
Schedule C-3	Legal Debt Margin.....	228
Schedule C-4	Statutory Debt Limit.....	228
Schedule C-5	Pledged Revenue Bond Coverage	230

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	231
Schedule D-2	Principal Employers.....	232
Schedule D-3	Composition of Labor Force.....	234
Schedule D-4	Public Education Student Enrollment (K-12)	236
Schedule D-5	Public Higher Education Enrollment.....	236

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.....	238
Schedule E-2	Operating Indicators by Function	240
Schedule E-3	Capital Asset Statistics by Function	242

Other Information

These graphs and schedules offer a historical view of expenditures in constant dollars.

Schedule F-1	Expenditures — Historical and Constant Dollars.....	244
Schedule F-2	Per Capita Expenditures — Historical and Constant Dollars.....	245

Sources: Unless otherwise noted, the information in the following schedules is derived from the State of Utah Comprehensive Annual Financial Report.

State of Utah

Net Assets by Component

Last Ten Fiscal Years

(Accrual Basis of Accounting)

(Expressed in Thousands)

	Fiscal Year			
	<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>
Governmental Activities				
Invested in Capital Assets, Net of Related Debt	\$ 7,661,130	\$ 7,942,495	\$ 8,197,279	\$ 8,719,751
Restricted ¹	973,636	1,237,258	1,518,523	2,379,269
Unrestricted ¹	336,129	408,145	690,177	856,207
Total Governmental Activities Net Assets	<u>8,970,895</u>	<u>9,587,898</u>	<u>10,405,979</u>	<u>11,955,227</u>
Business-type Activities				
Invested in Capital Assets, Net of Related Debt	22,104	24,141	28,419	32,068
Restricted ²	814,147	807,224	928,115	1,139,691
Unrestricted ³	668,198	724,154	793,099	893,118
Total Business-type Activities Net Assets	<u>1,504,449</u>	<u>1,555,519</u>	<u>1,749,633</u>	<u>2,064,877</u>
Primary Government				
Invested in Capital Assets, Net of Related Debt	7,683,234	7,966,636	8,225,698	8,751,819
Restricted	1,787,783	2,044,482	2,446,638	3,518,960
Unrestricted	1,004,327	1,132,299	1,483,276	1,749,325
Total Primary Government Net Assets	<u>\$ 10,475,344</u>	<u>\$ 11,143,417</u>	<u>\$ 12,155,612</u>	<u>\$ 14,020,104</u>

Notes: This schedule has been restated for prior period adjustments. Adjustments were made to the fiscal year and the preceding fiscal year in which the prior period adjustment was identified.

¹ From fiscal years 2004 to 2007, governmental activities' restricted and unrestricted net assets increased due to higher tax revenues from a strengthening economy. In fiscal years 2008 to 2010, governmental activities' restricted net assets decreased as the economy slowed and tax revenues declined. In fiscal years 2011 and 2012 restricted net assets increased due to slightly higher revenues from a strengthening economy.

² From fiscal years 2003 to 2004, business-type activities' restricted net assets decreased primarily due to unemployment claims exceeding related revenue. From fiscal years 2005 to 2008, business-type activities' restricted net assets increased due to unemployment revenues exceeding related claims. In fiscal year 2009, the weak economy caused an increase in unemployment claims, which in turn caused a decrease in the restricted assets of business-type activities.

³ In fiscal years 2006 to 2009, business-type activities' unrestricted net assets increased primarily due to the State providing additional capital to the loan funds from mineral lease revenues.

Fiscal Year					
2007	2008	2009	2010	2011	2012
\$ 9,465,667	\$ 10,447,357	\$ 11,306,077	\$ 12,005,321	\$ 12,358,579	\$ 12,773,959
3,043,599	2,618,556	2,349,499	2,009,168	2,337,607	2,601,082
1,163,548	1,169,342	689,052	895,517	1,055,226	1,083,417
<u>13,672,814</u>	<u>14,235,255</u>	<u>14,344,628</u>	<u>14,910,006</u>	<u>15,751,412</u>	<u>16,458,458</u>
13,008	13,837	13,751	13,061	12,862	13,293
1,334,737	1,434,828	1,269,006	1,272,090	1,311,865	1,463,006
971,435	1,037,893	1,080,231	937,452	984,552	1,053,270
<u>2,319,180</u>	<u>2,486,558</u>	<u>2,362,988</u>	<u>2,222,603</u>	<u>2,309,279</u>	<u>2,529,569</u>
9,478,675	10,461,194	11,319,828	12,018,382	12,371,441	12,787,252
4,378,336	4,053,384	3,618,505	3,281,258	3,649,472	4,064,088
2,134,983	2,207,235	1,769,283	1,832,969	2,039,778	2,136,687
<u>\$ 15,991,994</u>	<u>\$ 16,721,813</u>	<u>\$ 16,707,616</u>	<u>\$ 17,132,609</u>	<u>\$ 18,060,691</u>	<u>\$ 18,988,027</u>

State of Utah

Changes in Net Assets

Last Ten Fiscal Years

(Accrual Basis of Accounting)

(Expressed in Thousands)

	Fiscal Year			
	2003	2004	2005	2006
GOVERNMENTAL ACTIVITIES				
Expenses				
General Government	\$ 194,211	\$ 187,544	\$ 240,091	\$ 289,749
Human Services and Juvenile Justice Services	538,492	576,276	573,154	595,337
Corrections	184,805	197,043	195,716	208,922
Public Safety	127,861	150,772	162,922	182,042
Courts	106,045	97,894	98,319	109,180
Health and Environmental Quality ¹	1,177,121	1,341,059	1,461,016	1,635,544
Higher Education	647,572	781,468	694,732	810,228
Employment and Family Services	352,082	384,457	409,334	405,845
Natural Resources	119,528	119,188	121,714	133,441
Community and Culture	90,794	88,339	86,065	84,843
Business, Labor and Agriculture	66,965	72,693	84,992	90,573
Public Education ²	1,981,119	2,033,153	2,169,071	2,321,139
Transportation	523,591	538,525	579,914	640,251
Interest and Other Charges on Long-Term Debt	73,835	75,935	76,382	70,345
Total Expenses	<u>6,184,021</u>	<u>6,644,346</u>	<u>6,953,422</u>	<u>7,577,439</u>
Program Revenues				
Charges for Services:				
General Government	84,500	96,780	99,303	121,067
Human Services and Juvenile Justice Services	17,182	11,918	13,193	11,073
Corrections	6,235	7,260	2,138	4,483
Public Safety	28,471	31,147	31,594	32,777
Courts	29,221	32,991	46,468	47,330
Health and Environmental Quality	74,087	84,251	108,406	98,296
Higher Education	676	231	282	115
Employment and Family Services	5,397	9,139	6,414	8,492
Natural Resources	35,353	41,554	44,842	50,308
Community and Culture	4,807	1,427	4,420	5,368
Business, Labor and Agriculture	50,318	55,906	61,637	64,098
Public Education	38,604	38,209	59,213	85,867
Transportation	97,759	134,123	137,934	175,821
Operating Grants and Contributions	2,034,177	2,347,065	2,436,116	2,744,231
Capital Grants and Contributions	123,883	105,149	124,836	100,519
Total Program Revenues	<u>2,630,670</u>	<u>2,997,150</u>	<u>3,176,796</u>	<u>3,549,845</u>
Net Program (Expense) —				
Governmental Activities	<u>(3,553,351)</u>	<u>(3,647,196)</u>	<u>(3,776,626)</u>	<u>(4,027,594)</u>
General Revenues and Other Changes in Net Assets				
Taxes:				
Sales Tax and Use Tax ³	1,488,452	1,547,174	1,697,720	1,921,048
Individual Income Tax Imposed for Education ³	1,604,618	1,760,844	2,001,286	2,496,911
Corporate Tax Imposed for Education ³	160,705	165,921	209,403	379,801
Motor and Special Fuel Taxes				
Imposed for Transportation	317,536	332,673	335,625	356,176
Other Taxes	213,613	234,777	275,755	316,980
Unrestricted Investment Income	9,152	7,818	17,690	46,856
Gain on Sale of Capital Assets	15,412	13,072	23,010	46,084
Federal Appropriation—Jobs and Growth Relief	37,970	37,970	—	—
Miscellaneous	34,733	30,117	24,781	31,999
Transfers—Internal Activities	24,237	13,408	9,437	(19,013)
Prior Period Adjustments and Restatements	(306,163)	120,425	—	—
Total General Revenues and				
Other Changes in Net Assets	<u>3,600,265</u>	<u>4,264,199</u>	<u>4,594,707</u>	<u>5,576,842</u>
Change in Net Assets — Governmental				
Activities — Increase (Decrease)	<u>46,914</u>	<u>617,003</u>	<u>818,081</u>	<u>1,549,248</u>

Schedule A-2

		Fiscal Year									
		2007	2008	2009	2010	2011	2012				
\$	328,779	\$	385,331	\$	390,373	\$	383,925	\$	402,543	\$	418,346
	634,265		679,920		700,307		669,169		648,456		646,565
	237,305		255,319		254,980		238,902		243,616		249,569
	172,912		191,910		189,069		184,197		204,627		241,101
	115,811		125,587		123,209		118,577		123,604		123,405
	1,620,936		1,649,209		1,812,067		1,875,775		2,001,233		2,148,195
	824,503		912,998		997,218		837,479		828,660		1,115,301
	393,938		423,122		514,915		672,852		707,019		712,388
	174,711		159,955		174,730		166,749		187,164		157,145
	108,110		132,687		139,840		177,823		159,755		154,759
	92,441		95,563		101,995		96,895		94,397		100,385
	2,548,391		2,959,311		3,033,574		3,007,905		3,058,046		3,000,117
	702,833		850,387		819,833		744,638		772,243		761,760
	64,019		58,851		52,070		87,393		104,887		121,192
	<u>8,018,954</u>		<u>8,880,150</u>		<u>9,304,180</u>		<u>9,262,279</u>		<u>9,536,250</u>		<u>9,950,228</u>
	156,111		257,537		154,794		169,808		140,794		178,354
	10,889		10,840		13,359		12,851		12,140		11,905
	4,624		5,332		5,211		6,520		5,988		4,715
	43,806		49,247		51,475		53,504		55,394		57,257
	46,158		46,517		48,957		77,953		57,959		56,148
	84,938		65,666		64,328		88,504		150,763		230,318
	235		31		32,981		419		90		194
	3,532		7,413		8,067		(2,715)		10,476		11,802
	45,367		64,407		71,266		70,780		73,645		79,577
	4,833		5,278		3,632		5,030		5,804		3,148
	63,240		68,622		65,376		74,400		67,582		83,758
	69,471		100,919		79,462		73,962		71,757		80,425
	199,277		251,562		288,205		314,906		305,685		362,371
	2,769,644		2,658,284		3,177,737		3,865,150		4,079,907		3,704,709
	122,939		144,867		145,353		204,237		109,669		157,564
	<u>3,625,064</u>		<u>3,736,522</u>		<u>4,210,203</u>		<u>5,015,309</u>		<u>5,147,653</u>		<u>5,022,245</u>
	<u>(4,393,890)</u>		<u>(5,143,628)</u>		<u>(5,093,977)</u>		<u>(4,246,970)</u>		<u>(4,388,597)</u>		<u>(4,927,983)</u>
	2,131,958		2,006,926		1,762,745		1,735,023		1,812,271		1,931,045
	2,667,207		2,435,059		2,336,528		2,027,884		2,384,025		2,525,082
	412,720		409,794		252,095		272,535		226,726		284,666
	353,107		350,426		337,395		340,568		355,042		351,346
	320,204		333,545		354,982		328,703		397,908		415,190
	89,795		63,947		29,267		5,575		7,480		8,464
	52,139		26,980		15,583		10,927		19,727		17,294
	—		—		—		—		—		—
	37,569		41,659		46,375		35,288		35,403		58,851
	46,778		37,733		38,953		55,845		47,431		43,091
	—		—		28,447		—		(56,010)		—
	<u>6,111,477</u>		<u>5,706,069</u>		<u>5,202,370</u>		<u>4,812,348</u>		<u>5,230,003</u>		<u>5,635,029</u>
	<u>1,717,587</u>		<u>562,441</u>		<u>108,393</u>		<u>565,378</u>		<u>841,406</u>		<u>707,046</u>

Continues

State of Utah**Changes in Net Assets****Last Ten Fiscal Years**

(Accrual Basis of Accounting)

(Expressed in Thousands)

	Fiscal Year			
	2003	2004	2005	2006
BUSINESS-TYPE ACTIVITIES				
Expenses				
Student Assistance Programs	\$ 86,995	\$ 82,406	\$ 95,495	\$ 152,895
Unemployment Compensation ⁴	307,834	242,828	142,632	102,476
Water Loan Programs	7,074	6,730	8,648	6,560
Community and Economic Loan Programs	1,482	1,199	1,160	1,570
Liquor Retail Sales	101,747	106,515	114,897	126,114
Other Business-type Activities	20,477	23,450	25,317	27,581
Total Expenses	<u>525,609</u>	<u>463,128</u>	<u>388,149</u>	<u>417,196</u>
Program Revenues				
Charges for Services:				
Student Assistance Programs	73,685	72,823	87,375	112,960
Unemployment Compensation	108,130	158,466	221,298	253,809
Water Loan Programs	8,975	9,160	9,796	10,715
Community and Economic Loan Programs	4,964	5,344	5,245	5,394
Liquor Retail Sales	134,810	143,634	153,004	173,400
Other Business-type Activities	22,574	27,401	30,865	32,826
Operating Grants and Contributions ⁵	130,235	92,141	65,173	109,140
Total Program Revenues	<u>483,373</u>	<u>508,969</u>	<u>572,756</u>	<u>698,244</u>
Net Program Revenue (Expense) —				
Business-type Activities	<u>(42,236)</u>	<u>45,841</u>	<u>184,607</u>	<u>281,048</u>
General Revenues and Other Changes in Net Assets				
Taxes:				
Sales Tax and Use Tax	2,180	14,402	14,874	14,875
Unrestricted Investment Income	2,248	1,627	3,844	—
Gain on Sale of Capital Assets	—	—	226	308
Miscellaneous	—	—	—	—
Federal Appropriation—Jobs and Growth Relief	964	462	—	—
Transfers—Internal Activities	(24,237)	(13,408)	(9,437)	19,013
Prior Period Adjustments and Restatements	—	2,146	—	—
Total General Revenues and				
Other Changes in Net Assets	<u>(18,845)</u>	<u>5,229</u>	<u>9,507</u>	<u>34,196</u>
Change in Net Assets — Business-type				
Activities — Increase (Decrease)	<u>(61,081)</u>	<u>51,070</u>	<u>194,114</u>	<u>315,244</u>
Total Primary Government Change in Net Assets	<u>\$ (14,167)</u>	<u>\$ 668,073</u>	<u>\$ 1,012,195</u>	<u>\$ 1,864,492</u>

Notes: Legislative action created the Governor's Office of Economic Development in fiscal year 2006; this action moved activities from community and culture to the general government.

This schedule has been restated for prior period adjustments. Adjustments were made to the fiscal year and the preceding fiscal year in which the prior period adjustment was identified.

¹ Expenses for health and environmental quality have increased over the last ten fiscal years due to rising Medicaid program costs.

² Public education expenses continue to increase for both enrollment growth and benefit-related costs for educators.

³ From fiscal years 2005 to 2007, general tax revenues, specifically sales and use taxes, individual income taxes, and corporate taxes, increased significantly compared to prior years due to Utah's continued economic improvement. In fiscal years 2008 to 2010, general tax revenues declined due to the recessionary economy. In fiscal years 2011 and 2012, general tax revenues increased due to slightly higher revenues from a strengthening economy.

Schedule A-2 (Continued)

		Fiscal Year									
		2007	2008	2009	2010	2011	2012				
\$	174,220	\$	164,411	\$	144,007	\$	156,754	\$	93,422	\$	111,662
	97,692		148,424		489,925		872,826		642,023		436,880
	13,042		10,477		12,900		31,971		38,069		19,045
	1,136		2,310		2,349		2,166		1,770		2,604
	143,721		160,635		168,844		180,401		190,373		201,976
	31,404		33,417		35,635		30,886		33,796		47,341
	<u>461,215</u>		<u>519,674</u>		<u>853,660</u>		<u>1,275,004</u>		<u>999,453</u>		<u>819,508</u>
	126,498		117,246		89,805		109,804		71,966		66,312
	219,690		157,624		144,383		170,224		296,847		380,533
	10,634		12,135		12,234		13,875		10,584		13,710
	5,876		6,524		7,838		9,033		10,583		11,843
	195,276		219,801		228,474		238,767		252,225		272,363
	39,753		44,140		49,437		41,527		44,230		33,555
	138,252		143,853		214,876		546,840		421,016		276,762
	<u>735,979</u>		<u>701,323</u>		<u>747,047</u>		<u>1,130,070</u>		<u>1,107,451</u>		<u>1,055,078</u>
	<u>274,764</u>		<u>181,649</u>		<u>(106,613)</u>		<u>(144,934)</u>		<u>107,998</u>		<u>235,570</u>
	25,440		23,462		22,976		22,206		21,819		24,264
	—		—		—		—		—		—
	—		—		—		—		—		—
	877		—		—		38,188		4,290		3,547
	—		—		—		—		—		—
	(46,778)		(37,733)		(38,953)		(55,845)		(47,431)		(43,091)
	—		—		—		—		—		—
	<u>(20,461)</u>		<u>(14,271)</u>		<u>(15,977)</u>		<u>4,549</u>		<u>(21,322)</u>		<u>(15,280)</u>
	<u>254,303</u>		<u>167,378</u>		<u>(122,590)</u>		<u>(140,385)</u>		<u>86,676</u>		<u>220,290</u>
\$	<u>1,971,890</u>	\$	<u>729,819</u>	\$	<u>(14,197)</u>	\$	<u>424,993</u>	\$	<u>928,082</u>	\$	<u>927,336</u>

⁴ From fiscal years 2003 to 2007 unemployment compensation expenses decreased, reflecting Utah's improved employment. However, beginning in fiscal year 2008 and continuing in fiscal year 2010, unemployment compensation expenses increased significantly as the economy continued to weaken at a faster pace than in prior years. In fiscal years 2011 and 2012, expenses decreased reflecting Utah's improving economy and employment.

⁵ In fiscal year 2012, operating grants and contributions decreased significantly from the two prior years, primarily due to a decrease in federal programs funded in part by the *American Recovery and Reinvestment Act* in the Unemployment Compensation Fund and reductions of operating grants in loan related programs.

State of Utah

Fund Balances — Governmental Funds

Last Ten Fiscal Years

(Modified Accrual Basis of Accounting)

(Expressed in Thousands)

	Fiscal Year			
	2003	2004	2005	2006
General Fund				
Nonspendable:				
Long-term Portion of Interfund Loans Receivable	\$ —	\$ —	\$ —	\$ —
Prepaid Items ¹	—	—	—	—
Inventories	—	—	—	—
Restricted	—	—	—	—
Committed	—	—	—	—
Assigned	—	—	—	—
Unassigned	—	—	—	—
Total General Fund	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
All Other Governmental Funds				
Nonspendable:				
Inventories	\$ —	\$ —	\$ —	\$ —
Prepaid Items	—	—	—	—
Permanent Fund Principal	—	—	—	—
Restricted	—	—	—	—
Committed ²	—	—	—	—
Assigned ³	—	—	—	—
Total All Other Governmental Funds	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Fund Balances — Governmental Funds	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
General Fund				
Reserved ⁴	\$ 230,980	\$ 214,063	\$ 262,360	\$ 300,497
Unreserved ⁵	<u>156,016</u>	<u>271,890</u>	<u>391,619</u>	<u>568,639</u>
Total General Fund	<u>386,996</u>	<u>485,953</u>	<u>653,979</u>	<u>869,136</u>
All Other Governmental Funds				
Reserved	878,603	831,812	1,048,146	1,287,525
Unreserved reported in:				
Special Revenue Funds	562,605	643,340	737,746	1,096,485
Capital Projects ⁶	75,489	(15,380)	(71,127)	(93,248)
Debt Service	<u>7,107</u>	<u>5,787</u>	<u>5,881</u>	<u>14,332</u>
Total All Other Governmental Funds	<u>1,523,804</u>	<u>1,465,559</u>	<u>1,720,646</u>	<u>2,305,094</u>
Total Fund Balances — Governmental Funds	<u>\$ 1,910,800</u>	<u>\$ 1,951,512</u>	<u>\$ 2,374,625</u>	<u>\$ 3,174,230</u>

Notes: Beginning fiscal year 2010, the fund balance categories were reclassified as a result of implementing GASB Statement 54. Fund balance has not been restated for prior years.

This schedule has been restated for prior period adjustments. Adjustments were made to the fiscal year and the preceding fiscal year in which the prior period adjustment was identified.

¹ In fiscal year 2012, the nonspendable fund balance within the general fund increased \$23.5 million due to prepaid items identified in the current year.

² In fiscal year 2012, the committed fund balance within other governmental funds increased as a result of sales and use tax diversions for transportation projects.

³ In fiscal year 2011, the assigned fund balance within other governmental funds increased as more funding was available for capital projects.

⁴ In fiscal year 2009, general fund reserved fund balances decreased due to less reserves available as a result of the slowing economy.

Fiscal Year					
2007	2008	2009	2010	2011	2012
\$ —	\$ —	\$ —	\$ 2,861	\$ 10,134	\$ 13,537
—	—	—	—	—	23,450
—	—	—	411	538	662
—	—	—	35,171	31,523	39,745
—	—	—	371,354	445,540	489,487
—	—	—	222,963	212,002	159,082
—	—	—	14,884	609	11,342
<u>0</u>	<u>0</u>	<u>0</u>	<u>647,644</u>	<u>700,346</u>	<u>737,305</u>
\$ —	\$ —	\$ —	\$ 11,646	\$ 10,523	\$ 11,583
—	—	—	—	—	—
—	—	—	1,066,568	1,355,565	1,436,623
—	—	—	1,333,776	1,191,591	1,089,030
—	—	—	347,254	390,278	631,983
—	—	—	92,806	174,737	112,015
<u>0</u>	<u>0</u>	<u>0</u>	<u>2,852,050</u>	<u>3,122,694</u>	<u>3,281,234</u>
<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 3,499,694</u>	<u>\$ 3,823,040</u>	<u>\$ 4,018,539</u>
\$ 411,600	\$ 470,800	\$ 305,224	\$ —	\$ —	\$ —
<u>667,972</u>	<u>394,068</u>	<u>327,467</u>	<u>—</u>	<u>—</u>	<u>—</u>
<u>1,079,572</u>	<u>864,868</u>	<u>632,691</u>	<u>0</u>	<u>0</u>	<u>0</u>
1,558,607	1,867,469	1,892,734	—	—	—
1,473,424	975,035	807,356	—	—	—
(107,624)	57,027	(13,219)	—	—	—
<u>17,801</u>	<u>20,801</u>	<u>5,210</u>	<u>—</u>	<u>—</u>	<u>—</u>
<u>2,942,208</u>	<u>2,920,332</u>	<u>2,692,081</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>\$ 4,021,780</u>	<u>\$ 3,785,200</u>	<u>\$ 3,324,772</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

⁵ From fiscal years 2004 to 2007, general fund unreserved fund balances increased due to higher tax revenues from a strengthening economy. In fiscal years 2008 and 2009, general fund unreserved fund balances decreased as the State's economy slowed. Sales and use tax diversions along with reductions in the sales tax rate also contributed to the decrease in tax revenues in the general fund.

⁶ From fiscal years 2004 to 2007, and again in fiscal year 2009, unreserved fund balance for capital projects reported a deficit balance as a result of outstanding encumbrances on various capital projects. Appropriations and bond proceeds available in subsequent fiscal years will fund these deficits.

State of Utah

Changes in Fund Balances — Governmental Funds

Last Ten Fiscal Years

(Modified Accrual Basis of Accounting)

(Expressed in Thousands)

	Fiscal Year			
	2003	2004	2005	2006
Revenues				
Sales and Use Tax ¹	\$ 1,481,823	\$ 1,553,909	\$ 1,699,636	\$ 1,915,600
Individual Income Tax ¹	1,587,520	1,706,774	1,946,593	2,324,365
Corporate Tax ¹	161,129	165,893	209,304	379,624
Motor and Special Fuels Tax	321,370	327,838	336,417	344,902
Other Taxes	213,618	234,774	275,715	316,994
Federal Contracts and Grants ²	2,049,922	2,295,428	2,366,786	2,524,022
Charges for Services/Royalties	244,527	286,879	330,998	405,013
Licenses, Permits, and Fees	101,529	103,635	121,382	113,684
Federal Mineral Lease	47,307	67,216	82,704	156,851
Federal Aeronautics	18,791	25,821	34,416	37,521
Intergovernmental	8,463	11,395	4,104	9,109
Investment Income ³	34,626	69,314	71,538	116,215
Miscellaneous and Other	193,448	204,331	231,708	239,901
Total Revenues	6,464,073	7,053,207	7,711,301	8,883,801
Expenditures				
General Government	170,666	176,907	178,891	239,838
Human Services and Juvenile Justice Services	533,898	553,136	576,871	593,392
Corrections	179,115	188,951	198,030	205,310
Public Safety	125,517	150,353	163,072	179,622
Courts	98,784	102,302	107,807	114,111
Health and Environmental Quality ⁴	1,175,092	1,342,903	1,461,618	1,634,619
Higher Education—State Administration	34,891	32,827	39,121	43,505
Higher Education—Colleges and Universities	597,477	614,922	637,087	675,267
Employment and Family Services	363,116	394,926	417,037	413,380
Natural Resources	134,247	121,461	123,195	140,592
Community and Culture	91,986	89,051	87,621	85,231
Business, Labor, and Agriculture	66,382	72,124	85,115	89,255
Public Education ⁵	1,979,880	2,033,259	2,168,896	2,322,871
Transportation ^{6 7}	756,634	811,088	832,285	799,265
Capital Outlay ⁸	205,861	173,869	139,488	347,048
Debt Service — Principal Retirement	109,653	124,498	183,911	152,746
Debt Service — Interest and Other Charges	79,367	87,462	89,768	82,690
Total Expenditures	6,702,566	7,070,039	7,489,813	8,118,742
Revenues Over (Under) Expenditures	(238,493)	(16,832)	221,488	765,059
Other Financing Sources (Uses)				
General Obligation Bonds Issued ⁸	278,705	—	140,635	—
Revenue Bonds Issued	—	16,377	18,430	—
Refunding Bonds Issued	381,800	319,230	22,066	—
Premium on Bonds Issued	87,756	35,729	12,039	—
Payment of Current Bond Refunding	(150,000)	(5,050)	—	—
Payment to Refunded Bond Escrow Agent	(279,369)	(349,244)	(23,212)	—
Capital Leases/Contracts Issued	—	11,498	—	—
Sale of Capital Assets	15,412	13,066	18,070	50,679
Transfers In	458,734	572,766	852,989	935,723
Transfers Out	(431,833)	(555,468)	(839,392)	(952,798)
Prior Period Adjustments and Restatements	—	(1,360)	—	942
Total Other Financing Sources (Uses)	361,205	57,544	201,625	34,546
Net Change in Fund Balances	\$ 122,712	\$ 40,712	\$ 423,113	\$ 799,605
Debt Service as a Percentage of Noncapital Expenditures ...	3.02 %	3.22 %	3.87 %	3.11 %

Notes: Legislative action created the Governor's Office of Economic Development in fiscal year 2006. This action moved activities from community and culture to general government.

This schedule has been restated for prior period adjustments. Adjustments were made to the fiscal year and the preceding fiscal year in which the prior period adjustment was identified.

¹ From fiscal years 2005 to 2007, tax revenues, specifically sales and use taxes, individual income taxes, and corporate taxes, increased significantly compared to prior years due to Utah's continued economic improvement. In fiscal year 2009, tax revenues decreased 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 and 2012, 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 fair value in investments for the permanent fund created a negative revenue.

Fiscal Year					
2007	2008	2009	2010	2011	2012
\$ 2,109,732	\$ 2,031,239	\$ 1,761,224	\$ 1,733,412	\$ 1,812,011	\$ 1,934,035
2,589,252	2,560,394	2,340,400	2,124,173	2,332,562	2,518,373
411,929	410,586	249,177	266,961	230,888	285,541
366,446	357,664	337,529	341,196	352,918	353,299
320,204	333,542	354,713	328,753	397,248	414,744
2,480,016	2,574,585	3,207,110	3,713,771	3,626,354	3,561,512
412,411	468,451	463,248	463,436	528,568	625,831
120,349	121,882	128,212	179,947	188,998	183,630
145,985	134,404	172,642	129,377	135,979	183,739
44,074	68,193	34,141	39,752	51,003	22,883
23,332	12,884	9,446	28,659	18,537	34,407
240,988	46,716	(132,523)	118,541	274,797	46,133
261,617	373,047	382,614	356,004	332,722	393,010
<u>9,526,335</u>	<u>9,493,587</u>	<u>9,307,933</u>	<u>9,823,982</u>	<u>10,282,585</u>	<u>10,557,137</u>
268,775	319,389	325,076	313,981	316,440	354,486
627,598	677,234	701,099	667,192	646,411	645,418
229,198	251,216	255,448	235,411	238,090	245,829
172,427	196,008	213,038	199,731	207,426	239,453
119,650	131,261	129,125	136,373	128,676	127,066
1,620,400	1,648,841	1,812,488	1,873,264	2,008,356	2,144,101
49,064	64,587	60,224	52,084	48,836	49,359
708,063	793,283	782,650	734,440	718,026	721,074
406,532	432,955	519,741	673,329	703,786	706,181
171,014	174,120	178,306	161,640	189,430	153,698
108,592	132,413	140,453	178,258	160,338	155,575
91,162	96,072	101,966	96,579	93,149	99,689
2,547,421	2,960,873	3,035,519	3,002,318	3,059,351	2,999,706
857,389	1,098,986	1,283,221	1,244,707	997,695	1,087,332
560,108	566,955	607,794	1,007,219	1,236,168	973,206
159,862	193,292	180,613	189,041	223,952	266,300
75,149	139,883	64,675	113,876	142,452	168,047
<u>8,772,404</u>	<u>9,877,368</u>	<u>10,391,436</u>	<u>10,879,443</u>	<u>11,118,582</u>	<u>11,136,520</u>
<u>753,931</u>	<u>(383,781)</u>	<u>(1,083,503)</u>	<u>(1,055,461)</u>	<u>(835,997)</u>	<u>(579,383)</u>
—	75,000	498,810	982,170	1,034,970	609,920
—	—	—	101,595	—	5,250
—	—	—	—	196,610	—
—	1,557	45,445	65,853	94,689	92,558
—	—	—	—	—	—
—	—	—	—	(234,873)	—
—	2,131	2,010	11,122	—	—
47,193	30,824	28,035	13,966	20,256	22,158
3,721,041	4,550,400	3,606,534	929,044	1,125,598	1,097,387
(3,674,615)	(4,512,711)	(3,557,759)	(873,367)	(1,077,907)	(1,052,391)
—	—	—	—	—	—
<u>93,619</u>	<u>147,201</u>	<u>623,075</u>	<u>1,230,383</u>	<u>1,159,343</u>	<u>774,882</u>
<u>\$ 847,550</u>	<u>\$ (236,580)</u>	<u>\$ (460,428)</u>	<u>\$ 174,922</u>	<u>\$ 323,346</u>	<u>\$ 195,499</u>
2.95 %	3.72 %	2.66 %	3.28 %	3.83 %	4.44 %

⁴ Expenditures for health and environmental quality have increased over the last ten fiscal years due to rising Medicaid program costs.

⁵ Public education expenditures continue to increase for both enrollment growth and benefit-related costs for educators.

⁶ 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.

⁷ 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.

⁸ 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			
	2002	2003	2004	2005
Taxable Sales, Services, and Use Tax Purchases ¹				
Agriculture, Forestry, and Fishing	\$ 37,667	\$ 41,251	\$ 44,957	\$ 69,102
Mining	157,344	141,246	195,448	284,634
Construction	315,095	305,795	368,876	512,075
Manufacturing	1,369,021	1,392,412	1,691,533	2,027,777
Transportation	96,434	89,823	128,218	171,898
Communications and Utilities	2,963,647	2,833,309	3,080,330	3,248,719
Wholesale Trade	3,099,989	3,105,001	3,611,473	4,265,754
Retail	19,049,964	19,559,540	21,013,848	22,897,441
Finance, Insurance, and Real Estate	457,361	390,057	355,012	384,754
Services	4,157,216	4,005,676	4,179,256	4,747,385
Public Administration	77,846	93,453	83,973	106,941
Prior Period Payments and Refunds	730,567	602,479	557,951	524,772
Total Taxable Sales, Services and Use Tax Purchases	<u>\$ 32,512,151</u>	<u>\$ 32,560,042</u>	<u>\$ 35,310,875</u>	<u>\$ 39,241,252</u>
State Sales Tax Rate	4.75 %	4.75 %	4.75 %	4.75 %
Personal Income by Industry				
Federal Civilian	\$ 2,424,092	\$ 2,492,786	\$ 2,653,711	\$ 2,828,004
Federal Military	629,657	774,489	822,440	916,809
State and Local Government	6,082,386	6,445,482	6,673,566	7,051,503
Forestry, Fishing, and Related Activities	43,010	47,103	52,897	52,739
Mining	496,049	506,149	619,763	742,685
Utilities	463,345	352,674	376,006	395,148
Construction	4,067,291	3,994,736	4,336,227	4,898,246
Manufacturing	5,498,653	5,878,018	6,199,153	6,515,083
Wholesale Trade	2,169,930	2,214,233	2,401,466	2,644,323
Retail Trade	3,830,801	4,014,382	4,319,308	4,547,285
Transportation and Warehousing	2,172,067	2,261,435	2,431,034	2,623,687
Information	1,549,854	1,585,367	1,671,777	1,877,289
Financial, Insurance, Real Estate, Rental, and Leasing	3,959,156	4,046,606	4,262,738	4,645,983
Services	15,455,411	15,711,546	16,939,639	18,166,572
Farm Earnings	197,208	225,678	317,046	286,894
Other ²	10,834,273	10,934,160	11,375,826	13,337,726
Total Personal Income	<u>\$ 59,873,183</u>	<u>\$ 61,484,844</u>	<u>\$ 65,452,597</u>	<u>\$ 71,529,976</u>
Highest Income Tax Rate	7.00 %	7.00 %	7.00 %	7.00 %

Sources: Taxable Sales, Services, and Use Tax Purchases — Utah State Tax Commission;

Personal Income by Industry — U.S. Department of Commerce, Bureau of Economic Analysis and the Utah Department of Workforce Services

¹ 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					
2006	2007	2008	2009	2010	2011
\$ 75,432	\$ 73,621	\$ 10,822	\$ 10,938	\$ 12,747	\$ 14,095
407,292	477,342	923,107	560,727	757,601	851,114
711,035	792,084	785,217	685,598	662,141	658,297
2,507,326	2,678,207	2,635,317	2,079,294	2,082,345	2,230,479
201,036	205,763	169,209	150,891	236,609	274,823
3,557,949	3,591,019	4,138,623	4,060,387	4,147,437	4,253,603
5,087,766	5,318,425	4,637,872	3,457,754	3,615,569	4,117,869
25,784,902	27,428,307	24,972,519	22,613,395	21,480,510	22,939,954
412,926	429,446	1,803,420	1,430,640	1,328,491	1,346,428
5,261,263	5,689,281	6,889,315	6,289,414	6,737,174	7,164,256
114,007	116,614	224,402	225,935	224,668	231,403
674,846	889,925	193,380	359,249	622,276	253,238
<u>\$ 44,795,780</u>	<u>\$ 47,690,034</u>	<u>\$ 47,383,203</u>	<u>\$ 41,924,222</u>	<u>\$ 41,907,568</u>	<u>\$ 44,335,559</u>
4.75 %	4.75 %	4.65 %	4.70 %	4.70 %	4.70 %
\$ 3,000,038	\$ 3,136,970	\$ 3,138,234	\$ 3,262,129	\$ 3,427,143	\$ 3,378,801
897,529	911,267	956,758	1,059,773	1,066,165	1,010,697
7,480,210	7,994,668	8,619,692	8,996,163	9,056,491	9,351,926
60,473	68,862	64,322	56,230	59,568	64,188
991,905	1,071,608	1,325,928	905,190	939,571	1,144,547
470,178	454,072	520,216	500,769	517,919	524,902
5,802,670	6,366,934	5,938,557	4,880,333	4,851,542	4,949,868
7,094,929	7,603,852	7,987,992	7,243,424	7,523,277	7,810,811
2,910,463	3,219,149	3,313,418	3,145,582	3,142,845	3,489,108
4,991,846	5,414,830	5,409,252	5,248,220	5,352,492	5,516,662
2,727,491	3,025,714	2,943,658	2,818,544	2,871,728	3,011,757
1,848,632	1,855,191	1,911,065	1,837,118	1,931,461	2,132,487
5,085,088	5,180,794	5,592,421	5,432,615	5,578,130	5,919,038
20,219,576	21,817,272	22,905,660	22,798,279	23,756,996	24,913,369
166,993	197,116	216,580	105,542	202,854	266,577
14,630,380	16,787,369	19,766,570	18,640,550	19,972,051	21,709,676
<u>\$ 78,378,401</u>	<u>\$ 85,105,668</u>	<u>\$ 90,610,323</u>	<u>\$ 86,930,461</u>	<u>\$ 90,250,233</u>	<u>\$ 95,194,414</u>
6.98 %	6.98 %	5.00 %	5.00 %	5.00 %	5.00 %

**Revenue Payers by Industry —
Taxable Sales, Services, and Use Tax Purchases
Most Current Calendar Year and Historical Comparison**

(Expressed in Thousands)

	Calendar Year 2002		Calendar Year 2011	
	Taxable Sales and Purchases	Percent of Total	Taxable Sales and Purchases	Percent of Total
Agriculture, Forestry, and Fishing	\$ 37,667	0.1 %	\$ 14,095	0.0 %
Mining	157,344	0.5 %	851,114	1.9 %
Construction	315,095	1.0 %	658,297	1.5 %
Manufacturing	1,369,021	4.2 %	2,230,479	5.0 %
Transportation	96,434	0.3 %	274,823	0.6 %
Communications and Utilities	2,963,647	9.1 %	4,253,603	9.6 %
Wholesale Trade	3,099,989	9.5 %	4,117,869	9.3 %
Retail	19,049,964	58.7 %	22,939,954	51.8 %
Finance, Insurance, and				
Real Estate	457,361	1.4 %	1,346,428	3.0 %
Services	4,157,216	12.8 %	7,164,256	16.2 %
Public Administration	77,846	0.2 %	231,403	0.5 %
Prior Period Payments, Refunds	730,567	2.2 %	253,238	0.6 %
Total Taxable Sales, Services, and Use Tax Purchases	\$ 32,512,151	100.0 %	\$ 44,335,559	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 2011.

Revenue Payers — Personal Income Tax
Most Current Calendar Year and Historical Comparison

(Dollars Expressed in Thousands)

	Calendar Year 2001				Calendar Year 2010			
	<u>Number of Filers</u>	<u>Percent of Total</u>	<u>Tax Liability</u>	<u>Percent of Total</u>	<u>Number of Filers</u>	<u>Percent of Total</u>	<u>Tax Liability</u>	<u>Percent of Total</u>
Adjusted Gross Income Class								
\$10,000 and under	183,899	20.7 %	\$ 4,351	0.3 %	159,947	15.4 %	\$ (12)	0.0 %
\$10,001–20,000	153,587	17.2 %	36,924	2.5 %	160,700	15.5 %	20,899	1.0 %
\$20,001–30,000	123,864	13.9 %	77,076	5.2 %	138,390	13.4 %	58,896	2.8 %
\$30,001–40,000	96,495	10.8 %	104,031	7.0 %	108,908	10.5 %	92,709	4.5 %
\$40,001–50,000	79,700	9.0 %	125,574	8.5 %	87,108	8.4 %	116,366	5.6 %
\$50,001–75,000	133,785	15.0 %	326,363	22.0 %	161,929	15.7 %	355,794	17.2 %
\$75,001–100,000	61,659	6.9 %	230,335	15.5 %	99,980	9.6 %	344,293	16.6 %
\$100,001–250,000	49,632	5.6 %	321,297	21.7 %	104,690	10.1 %	644,090	31.2 %
Over \$250,000	<u>7,866</u>	<u>0.9 %</u>	<u>256,226</u>	<u>17.3 %</u>	<u>14,625</u>	<u>1.4 %</u>	<u>435,837</u>	<u>21.1 %</u>
Total	<u>890,487</u>	<u>100.0 %</u>	<u>\$ 1,482,177</u>	<u>100.0 %</u>	<u>1,036,277</u>	<u>100.0 %</u>	<u>\$ 2,068,872</u>	<u>100.0 %</u>

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 2010.

Personal Income Tax Rates
Last Ten Calendar Years

	Calendar Year		
	2002 to 2005	2006 to 2007 ^{1 2}	2008 to 2011 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	—
Flat 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	—
Flat 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% 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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State of Utah

Ratios of Outstanding Debt by Type

Last Ten Fiscal Years

(Expressed in Millions)

	Fiscal Year			
	<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>
Governmental Activities				
General Obligation Bonds	\$ 1,714	\$ 1,589	\$ 1,588	\$ 1,437
State Building Ownership Authority				
Lease Revenue Bonds	335	339	312	296
Capital Leases	13	23	21	20
Contacts/Notes Payable	—	—	8	8
Total Governmental Activities	<u>2,062</u>	<u>1,951</u>	<u>1,929</u>	<u>1,761</u>
Business-type Activities				
Student Assistance Revenue Bonds	1,311	1,398	1,545	2,138
State Building Ownership Authority				
Lease Revenue Bonds	23	24	31	38
Water Loan Recapitalization Revenue Bonds	3	1	—	—
Contacts/Notes Payable	—	—	—	—
Total Business-type Activities	<u>1,337</u>	<u>1,423</u>	<u>1,576</u>	<u>2,176</u>
Total Primary Government ¹	<u>\$ 3,399</u>	<u>\$ 3,374</u>	<u>\$ 3,505</u>	<u>\$ 3,937</u>
Debt as a Percentage of Personal Income ¹	5.72 %	5.31 %	5.03 %	5.21 %
Amount of Debt Per Capita (expressed in dollars)	\$ 1,408	\$ 1,367	\$ 1,376	\$ 1,506
Net General Obligation Bonded Debt				
General Obligation Bonds	<u>\$ 1,714</u>	<u>\$ 1,589</u>	<u>\$ 1,588</u>	<u>\$ 1,437</u>
Net General Obligation Bonded Debt as a Percentage of Taxable Property Value ²	1.37 %	1.23 %	1.17 %	0.99 %
Amount of Net General Obligation Bonded Debt Per Capita (expressed in dollars) ¹	\$ 710	\$ 644	\$ 623	\$ 550

Sources: Utah State Administrative Services, Division of Finance; Utah State Tax Commission – Property Tax; and Utah Governor's Office of Planning and Budget – Demographics.

Note: Debt includes principal, premiums, discounts, and deferred amounts on refundings.

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.

Schedule C-1

Fiscal Year					
2007	2008	2009	2010	2011	2012
\$ 1,284	\$ 1,198	\$ 1,563	\$ 2,410	\$ 3,256	\$ 3,660
275	162	149	239	223	213
18	19	19	28	26	24
7	1	1	—	—	—
<u>1,584</u>	<u>1,380</u>	<u>1,732</u>	<u>2,677</u>	<u>3,505</u>	<u>3,897</u>
2,138	2,165	2,235	1,389	1,243	970
37	51	75	98	95	90
—	—	—	68	67	62
—	—	297	811	648	552
<u>2,175</u>	<u>2,216</u>	<u>2,607</u>	<u>2,366</u>	<u>2,053</u>	<u>1,674</u>
<u>\$ 3,759</u>	<u>\$ 3,596</u>	<u>\$ 4,339</u>	<u>\$ 5,043</u>	<u>\$ 5,558</u>	<u>\$ 5,571</u>
4.44 %	4.04 %	4.93 %	5.59 %	5.89 %	5.60 %
\$ 1,392	\$ 1,304	\$ 1,586	\$ 1,817	\$ 1,975	\$ 1,950
<u>\$ 1,284</u>	<u>\$ 1,198</u>	<u>\$ 1,563</u>	<u>\$ 2,410</u>	<u>\$ 3,256</u>	<u>\$ 3,660</u>
0.76 %	0.59 %	0.70 %	1.13 %	1.59 %	1.82 %
\$ 476	\$ 434	\$ 571	\$ 868	\$ 1,157	\$ 1,281

State of Utah

Other Long-Term Liabilities

Last Ten Fiscal Years

(Expressed in Thousands)

	Fiscal Year			
	2003	2004	2005	2006
Governmental Activities				
General Obligation Bonds ¹	\$ 1,623,680	\$ 1,510,160	\$ 1,514,510	\$ 1,377,390
State Building Ownership Authority				
Lease Revenue Bonds	331,537	335,941	308,898	293,226
Net Unamortized Premiums	107,435	108,594	101,395	83,347
Deferred Amounts on Refunding	(14,038)	(26,966)	(25,361)	(21,546)
Capital Leases	12,846	22,902	20,931	19,644
Contracts/Notes Payable ²	—	—	8,527	7,936
Compensated Absences ³	134,746	139,594	140,029	148,762
Postemployment Benefits ⁴	216,442	240,538	—	—
Claims	43,659	40,423	44,673	46,725
Pollution Remediation Obligation ²	—	—	—	—
Arbitrage Liability	103	—	—	—
Net Other Post Employment Benefit Obligation	—	—	—	—
Settlement Obligations	—	—	—	—
Total Governmental Activities	<u>2,456,410</u>	<u>2,371,186</u>	<u>2,113,602</u>	<u>1,955,484</u>
Business-type Activities				
Student Assistance Revenue Bonds ⁵	1,310,965	1,397,460	1,544,830	2,138,085
State Building Ownership Authority				
Lease Revenue Bonds	22,341	23,330	30,672	37,814
Water Loan Recapitalization Revenue Bonds	2,640	1,060	—	—
Net Unamortized Premiums	265	237	1,061	988
Deferred Amounts on Refunding	—	—	(464)	(415)
Contracts/Notes Payable ⁶	—	—	—	—
Claims and Uninsured Liabilities	—	5,201	6,025	4,960
Arbitrage Liability	52,884	61,766	66,411	67,845
Total Business-type Activities	<u>1,389,095</u>	<u>1,489,054</u>	<u>1,648,535</u>	<u>2,249,277</u>
Total Primary Government				
Other Long-term Liabilities	<u>\$ 3,845,505</u>	<u>\$ 3,860,240</u>	<u>\$ 3,762,137</u>	<u>\$ 4,204,761</u>

Note: Details regarding the liabilities listed above can be found in Note 10. Long-term Liabilities in the financial statements.

¹ Beginning in 2010, the State elected to issue bonds for highway and building construction projects to take advantage of historically low interest rates and ease budget constraints.

² 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 as Pollution Remediation Obligation per the implementation of Governmental Accounting Standards Board (GASB) Statement 49, *Accounting and Financial Reporting for Pollution Remediation Obligations*.

³ During 2009, a new evaluation was performed in accordance with Governmental Accounting Standards Board (GASB) Statement 16, *Accounting for Compensated Absences* and as a result the total liability decreased.

⁴ Beginning in 2005 the Postemployment Benefits liability is no longer reported in the financial statements in preparation for the implementation of Governmental Accounting Standards Board (GASB) Statement 45, *Accounting and Financial Reporting by Employers for Postemployment Benefits Other than Pensions*.

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					
2007	2008	2009	2010	2011	2012
\$ 1,237,170	\$ 1,161,510	\$ 1,492,620	\$ 2,299,300	\$ 3,128,890	\$ 3,487,680
273,538	161,614	148,654	236,629	220,380	210,384
66,581	51,011	80,962	119,694	162,003	200,979
(17,732)	(13,621)	(10,151)	(7,080)	(31,904)	(26,248)
18,228	18,769	19,210	27,542	25,799	24,270
6,941	559	512	484	466	446
185,630	186,581	162,689	162,120	182,543	185,701
—	—	—	—	—	—
44,755	41,285	43,650	41,897	42,731	44,700
—	7,842	7,687	7,690	7,083	6,640
109	—	—	—	—	—
—	—	3,918	5,693	7,142	5,439
—	—	—	39,422	38,926	34,007
<u>1,815,220</u>	<u>1,615,550</u>	<u>1,949,751</u>	<u>2,933,391</u>	<u>3,784,059</u>	<u>4,173,998</u>
2,137,655	2,165,180	2,235,322	1,388,922	1,218,390	930,422
36,552	50,246	73,676	96,476	92,445	88,161
—	—	—	65,800	65,800	61,205
879	1,117	1,491	4,093	29,092	16,917
(365)	(318)	(267)	(221)	(994)	25,445
—	—	297,381	811,354	647,842	552,423
4,678	5,786	14,941	19,105	16,179	17,866
72,487	65,945	57,782	50,214	11,968	10,000
<u>2,251,886</u>	<u>2,287,956</u>	<u>2,680,326</u>	<u>2,435,743</u>	<u>2,080,722</u>	<u>1,702,439</u>
<u>\$ 4,067,106</u>	<u>\$ 3,903,506</u>	<u>\$ 4,630,077</u>	<u>\$ 5,369,134</u>	<u>\$ 5,864,781</u>	<u>\$ 5,876,437</u>

State of Utah

Legal Debt Margin

Last Ten Fiscal Years

(Expressed in Millions)

	Fiscal Year			
	2003	2004	2005	2006
Taxable Property, Taxable Value ¹	\$ 125,437	\$ 129,345	\$ 135,827	\$ 144,519
Taxable Property, Fair Market Value ¹	\$ 170,776	\$ 176,541	\$ 185,620	\$ 198,983
Debt Limit (Fair Market Value times 1.5%)	1.50%	1.50%	1.50%	1.50%
Debt Limit Amount	2,562	2,648	2,784	2,985
Net General Obligation Bonded Debt ²	1,714	1,589	1,588	1,437
Legal Debt Margin	<u>\$ 848</u>	<u>\$ 1,059</u>	<u>\$ 1,196</u>	<u>\$ 1,548</u>
Net General Obligation Bonded Debt As a Percentage of the Debt Limit Amount	66.90 %	60.01 %	57.04 %	48.14 %

Source: Utah State Tax Commission.

Note: Article XIV, Section 5 of the *Utah Constitution* authorizes general obligation debt for purposes as authorized by the Legislature. Section 1 of the Article limits outstanding state general obligation debt to 1.5 percent of the fair market value of the taxable property in the State. Net General Obligation Bonded Debt includes premiums, discounts, and deferred amounts on refundings.

¹ Taxable property is assessed January 1 of each year. The value used for the fiscal year limitation is from the prior calendar year; assessed values as of January 1, 2011, are used for fiscal year 2012.

² During 2010 and 2011, the State issued General Obligation bonds to take advantage of low interest rates and ease budget constraints.

Statutory Debt Limit

Last Ten Fiscal Years

(Expressed in Thousands)

	Fiscal Year			
	2003	2004	2005	2006
Appropriations Limitation Amount	\$ 4,150,684	\$ 1,856,205	\$ 1,956,584	\$ 2,099,609
Limit (Appropriations Limitation Amount times applicable percentage) ¹	20.00%	45.00%	45.00%	45.00%
Statutory Debt Limit Amount	<u>830,137</u>	<u>835,292</u>	<u>880,463</u>	<u>944,824</u>
Net General Obligation Bonded Debt	1,713,755	1,588,810	1,587,804	1,436,845
Less: Exempt Highway Construction Bonds	<u>(1,020,049)</u>	<u>(980,811)</u>	<u>(957,093)</u>	<u>(877,979)</u>
Net General Obligation Bonded Debt Subject to Statutory Debt Limit	<u>693,706</u>	<u>607,999</u>	<u>630,711</u>	<u>558,866</u>
Additional General Obligation Debt Incurring Capacity	<u>\$ 136,431</u>	<u>\$ 227,293</u>	<u>\$ 249,752</u>	<u>\$ 385,958</u>

Source: Utah State Administrative Services, Division of Finance.

Note: Article XIV, Section 5 of the *Utah Constitution* authorizes general obligation debt for purposes as authorized by the Legislature. 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 Bonded Debt includes premiums, discounts, and deferred amounts on refundings.

¹ The 2004 Legislature made changes to the calculation of the appropriations limit which also necessitated changing the applicable percentage from 20 to 45 percent, effective for fiscal year 2004.

Schedule C-3

Fiscal Year					
2007	2008	2009	2010	2011	2012
\$ 168,812	\$ 201,774	\$ 224,689	\$ 212,423	\$ 205,284	\$ 201,473
\$ 233,013	\$ 282,176	\$ 311,525	\$ 291,460	\$ 280,846	\$ 274,806
1.50%	1.50%	1.50%	1.50%	1.50%	1.50%
3,495	4,233	4,673	4,372	4,213	4,122
1,284	1,198	1,563	2,410	3,256	3,660
<u>\$ 2,211</u>	<u>\$ 3,035</u>	<u>\$ 3,110</u>	<u>\$ 1,962</u>	<u>\$ 957</u>	<u>\$ 462</u>
36.74 %	28.30 %	33.45 %	55.12 %	77.28 %	88.79 %

Schedule C-4

Fiscal Year					
2007	2008	2009	2010	2011	2012
\$ 2,276,693	\$ 2,477,629	\$ 2,515,576	\$ 2,657,135	\$ 2,849,469	\$ 3,033,826
45.00%	45.00%	45.00%	45.00%	45.00%	45.00%
<u>1,024,512</u>	<u>1,114,933</u>	<u>1,132,009</u>	<u>1,195,711</u>	<u>1,282,261</u>	<u>1,365,222</u>
1,284,023	1,198,172	1,562,815	2,409,939	3,256,114	3,660,089
<u>(790,567)</u>	<u>(763,583)</u>	<u>(1,079,270)</u>	<u>(1,860,685)</u>	<u>(2,698,330)</u>	<u>(3,131,784)</u>
<u>493,456</u>	<u>434,589</u>	<u>483,545</u>	<u>549,254</u>	<u>557,784</u>	<u>528,305</u>
<u>\$ 531,056</u>	<u>\$ 680,344</u>	<u>\$ 648,464</u>	<u>\$ 646,457</u>	<u>\$ 724,477</u>	<u>\$ 836,917</u>

(Expressed in Thousands)

Fiscal Year	Gross Revenues ¹	Less Operating Expenses ²	Net Available Revenue	Debt Service		Coverage ³
				Principal	Interest	
Water Loan Programs ⁴						
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
2004	\$ 9,160	\$ 6,613	\$ 2,547	\$ 1,580	\$ 117	1.50
2003	\$ 8,975	\$ 6,873	\$ 2,102	\$ 1,495	\$ 201	1.24
Student Assistance Programs ⁶						
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
2004	\$ 67,550	\$ 35,645	\$ 31,905	\$ 43,640	\$ 18,797	0.51
2003	\$ 69,561	\$ 41,346	\$ 28,215	\$ 36,110	\$ 23,507	0.47

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 2010, 2011, and 2012.

⁵ The total amount of grants issued 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.

Calendar Year	Population (in Thousands)				Unemployment Rate		Utah Net Migration
	Utah		U.S.		Utah	U.S.	
	Number	Change	Number	Change			
2003	2,414	2.4 %	290,796	0.9 %	5.7 %	6.0 %	18,568
2004	2,469	2.3 %	293,638	1.0 %	5.0 %	5.5 %	18,367
2005	2,547	3.2 %	296,507	1.0 %	4.2 %	5.1 %	40,647
2006	2,615	2.7 %	299,200	0.9 %	3.0 %	4.6 %	28,730
2007	2,700	3.3 %	302,040	0.9 %	2.7 %	4.6 %	44,252
2008	2,758	2.1 %	304,992	1.0 %	3.7 %	5.8 %	16,648
2009	2,735	(0.8) %	307,800	0.9 %	7.1 %	9.3 %	3,700
2010	2,775	1.5 %	310,100	0.7 %	8.0 %	9.6 %	4,500
2011	2,814	1.4 %	312,400	0.7 %	6.7 %	9.0 %	2,300
2012 (est.)	2,857	1.5 %	315,300	0.9 %	5.9 %	8.2 %	5,000

Calendar Year	Personal Income (in Millions)				Per Capita Income (in Dollars)			
	Utah		U.S.		Utah		U.S.	
	Amount	Change	Amount	Change	Amount	Change	Amount	Change
2003	\$ 59,412	2.1 %	\$ 9,163,600	3.2 %	\$ 24,611	(0.2)%	\$ 31,512	2.2 %
2004	\$ 63,565	7.0 %	\$ 9,727,200	6.2 %	\$ 25,745	4.6 %	\$ 33,127	5.1 %
2005	\$ 69,744	9.7 %	\$ 10,269,750	5.6 %	\$ 27,383	6.4 %	\$ 34,636	4.6 %
2006	\$ 75,598	8.4 %	\$ 10,993,900	7.1 %	\$ 28,909	5.6 %	\$ 36,744	6.1 %
2007	\$ 84,709	12.1 %	\$ 11,894,000	8.2 %	\$ 31,374	8.5 %	\$ 39,379	7.2 %
2008	\$ 88,902	4.9 %	\$ 12,391,000	4.2 %	\$ 32,234	2.7 %	\$ 40,627	3.2 %
2009	\$ 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 %	\$ 41,444	4.3 %
2012 (est.)	\$ 99,404	5.3 %	\$ 13,399,000	3.5 %	\$ 34,793	3.7 %	\$ 42,496	2.5 %

Source: Population—Utah Population Estimates Committee at July 1 each year. The 2012 estimate is from the Utah Revenue Assumption Committee.

Source: Unemployment Rate—Utah Department of Workforce Services. The 2012 estimate is from the Utah Revenue Assumption Committee.

Source: Utah Net Migration—Utah Population Estimates Committee at July 1 each year. The 2012 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 2012 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

Most Current Calendar Year and Historical Comparison

Entity Name	Calendar Year 2002			Calendar Year 2011		
	Number of Employees	Rank	Percent of All Employees	Number of Employees	Rank	Percent of All Employees
Intermountain Health Care (IHC)	20,000 +	1	2.1 %	20,000 +	1	2.6 %
University of Utah (includes Hospital)	15,000 – 19,999	3	1.6 %	20,000 +	2	1.8 %
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	1.6 %
Wal-Mart Stores	7,000 – 9,999	6	0.9 %	15,000 – 19,999	5	1.5 %
Hill Air Force Base	10,000 – 14,999	5	1.1 %	10,000 – 14,999	6	1.0 %
Granite School District	7,000 – 9,999	7	0.8 %	7,000 – 9,999	7	0.8 %
Utah State University				7,000 – 9,999	8	0.8 %
Davis County School District				7,000 – 9,999	9	0.7 %
Smith's Food and Drug Center	5,000 – 6,999	10	0.4 %	5,000 – 6,999	10	0.6 %
Jordan School District	7,000 – 9,999	8	0.8 %			
Convergys	7,000 – 9,999	9	0.7 %			
Total Employees of Principal Employers	133,000		11.9 %	164,000		13.1 %

Source: Utah Department of Workforce Services.

Note: Number of employees is based on a calendar year average.

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State of Utah

Composition of Labor Force

Last Ten Calendar Years

	Calendar Year			
	2002	2003	2004	2005
Nonagricultural Jobs				
Government	195,246	196,537	198,877	202,307
Mining	6,880	6,670	7,083	8,473
Construction	67,838	67,599	72,631	81,685
Manufacturing	113,873	112,291	114,765	117,246
Trade, Transportation, and Utilities	216,032	213,970	219,212	225,938
Information	31,004	30,016	30,272	32,105
Financial Activity	63,352	64,674	65,040	67,583
Professional and Business Services	131,912	131,910	138,220	146,704
Education and Health Services	113,696	118,379	123,282	128,605
Leisure and Hospitality	100,943	99,634	102,031	104,223
Other Services	32,970	32,451	32,915	33,451
Total Nonagricultural Jobs	<u>1,073,746</u>	<u>1,074,131</u>	<u>1,104,328</u>	<u>1,148,320</u>
Civilian Labor Force	1,181,691	1,207,436	1,237,055	1,276,378
Total Employed	1,113,645	1,139,129	1,174,797	1,223,248
Unemployed	68,046	68,307	62,258	53,130
Unemployment Rate	5.8 %	5.7 %	5.0 %	4.2 %

Source: Utah Department of Workforce Services and the Utah Revenue Assumption Committee.

Calendar Year					
2006	2007	2008	2009	2010	2011
204,483	206,868	211,710	214,679	216,828	220,772
10,024	11,034	12,506	10,694	10,442	11,659
95,164	103,450	90,469	70,492	65,223	65,166
123,064	127,695	125,852	112,879	111,075	113,684
234,797	245,672	247,978	234,098	229,108	233,251
32,541	32,448	30,747	29,570	29,276	29,495
71,469	74,739	74,050	71,092	67,981	68,391
154,834	161,022	162,194	149,532	152,335	159,420
134,410	139,991	146,617	150,866	155,001	159,210
108,477	112,821	114,813	110,859	110,662	113,512
34,651	35,542	35,534	34,028	33,625	34,090
<u>1,203,914</u>	<u>1,251,282</u>	<u>1,252,470</u>	<u>1,188,789</u>	<u>1,181,556</u>	<u>1,208,650</u>
1,318,473	1,356,550	1,368,182	1,383,202	1,371,148	1,338,259
1,279,453	1,319,784	1,317,082	1,285,134	1,262,083	1,248,197
39,020	36,766	51,100	98,068	109,065	90,062
3.0 %	2.7 %	3.7 %	7.1 %	8.0 %	6.7 %

State of Utah

Public Education Student Enrollment (K–12)

Last Ten Academic Years

	Academic Year			
	<u>2002–03</u>	<u>2003–04</u>	<u>2004–05</u>	<u>2005–06</u>
Elementary	262,168	266,666	273,163	283,972
Secondary	<u>218,975</u>	<u>220,272</u>	<u>222,519</u>	<u>226,040</u>
Total All Grades	<u><u>481,143</u></u>	<u><u>486,938</u></u>	<u><u>495,682</u></u>	<u><u>510,012</u></u>

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			
	<u>2003–04</u>	<u>2004–05</u>	<u>2005–06</u>	<u>2006–07</u>
University of Utah	29,936	30,479	30,558	30,511
Utah State University ¹	23,474	23,908	23,107	23,623
Weber State University	19,167	18,875	18,334	18,642
Southern Utah University	6,048	6,672	6,859	7,029
Salt Lake Community College	24,154	25,711	25,551	25,129
Utah Valley University	23,803	24,149	24,487	23,305
Dixie State College of Utah ²	7,682	8,564	9,114	5,967
College of Eastern Utah	2,692	2,471	2,179	2,220
Snow College	4,036	4,108	4,113	4,179
Utah College of Applied Technology	<u>35,549</u>	<u>25,817</u>	<u>25,199</u>	<u>19,389</u>
Total All Institutions	<u><u>176,541</u></u>	<u><u>170,754</u></u>	<u><u>169,501</u></u>	<u><u>159,994</u></u>

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 College of Utah included summer term headcounts for academic years prior to 2006–07.

Schedule D-4

Academic Year					
<u>2006-07</u>	<u>2007-08</u>	<u>2008-09</u>	<u>2009-10</u>	<u>2010-11</u>	<u>2011-12</u>
294,202	303,807	314,676	322,704	329,111	334,110
<u>229,801</u>	<u>233,846</u>	<u>236,694</u>	<u>240,569</u>	<u>247,134</u>	<u>253,635</u>
<u><u>524,003</u></u>	<u><u>537,653</u></u>	<u><u>551,370</u></u>	<u><u>563,273</u></u>	<u><u>576,245</u></u>	<u><u>587,745</u></u>

Schedule D-5

Academic Year					
<u>2007-08</u>	<u>2008-09</u>	<u>2009-10</u>	<u>2010-11</u>	<u>2011-12</u>	<u>2012-13</u>
29,797	30,228	31,407	30,833	31,673	32,398
24,421	23,925	25,065	25,767	28,994	28,786
18,306	21,674	23,331	24,126	25,483	26,680
7,057	7,516	8,066	8,024	7,750	8,297
25,144	29,866	33,774	33,983	33,167	30,112
23,840	26,696	28,765	32,670	33,395	31,556
5,944	6,443	7,911	8,755	9,086	8,863
2,444	2,082	2,173	2,634	—	—
3,745	3,798	4,368	4,386	4,465	4,599
<u>19,595</u>	<u>20,321</u>	<u>18,831</u>	<u>18,476</u>	<u>15,536</u>	<u>15,418</u>
<u><u>160,293</u></u>	<u><u>172,549</u></u>	<u><u>183,691</u></u>	<u><u>189,654</u></u>	<u><u>189,549</u></u>	<u><u>186,709</u></u>

State of Utah

Full-Time Equivalent State Employees by Function

Last Ten Fiscal Years

	Fiscal Year			
	<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>
General Government				
Government Operations ¹	1,297	1,295	1,292	1,345
Tax Commission	835	846	844	852
All Other	144	127	132	147
Human Services and Juvenile Justice Services	4,543	4,630	4,697	4,644
Corrections	2,159	2,228	2,234	2,319
Public Safety				
Department of Public Safety	1,166	1,211	1,182	1,159
Utah National Guard	227	252	245	247
State Courts	1,053	1,056	1,073	1,077
Health and Environmental Quality				
Department of Health	1,207	1,271	1,289	1,295
Department of Environmental Quality	408	397	403	406
Employment and Family Services	1,889	1,993	1,999	1,931
Natural Resources	1,215	1,266	1,273	1,319
Community and Culture ¹	267	262	251	188
Business, Labor, and Agriculture	701	703	712	716
Education				
Public Education Support	1,055	1,088	1,129	1,176
Higher Education Support	147	154	177	200
Transportation	<u>1,871</u>	<u>1,829</u>	<u>1,762</u>	<u>1,768</u>
Total Full-time Equivalent State Employees	<u>20,184</u>	<u>20,608</u>	<u>20,694</u>	<u>20,789</u>

Source: Utah State Administrative Services, Division of Finance

¹ In fiscal year 2006, the Legislative action created the Governor's Office of Economic Development; this action shifted employees from community and culture to the government operations function.

Fiscal Year					
2007	2008	2009	2010	2011	2012
2,074	2,114	2,084	2,018	1,976	2,024
764	777	763	723	719	716
152	157	154	157	152	159
4,521	4,546	4,464	4,155	3,935	3,907
2,316	2,377	2,439	2,271	2,243	2,244
1,151	1,153	1,202	1,218	1,241	1,275
246	237	239	196	214	226
1,077	1,112	1,096	1,068	1,042	1,038
1,231	991	988	950	937	923
382	385	383	384	376	372
1,729	2,030	2,062	2,066	2,041	1,912
1,304	1,330	1,361	1,350	1,361	1,302
187	188	191	193	190	169
706	722	715	691	686	701
1,159	1,168	1,178	1,170	1,137	1,094
230	223	205	171	195	204
<u>1,691</u>	<u>1,716</u>	<u>1,685</u>	<u>1,637</u>	<u>1,612</u>	<u>1,604</u>
<u>20,920</u>	<u>21,226</u>	<u>21,209</u>	<u>20,418</u>	<u>20,057</u>	<u>19,870</u>

State of Utah

Operating Indicators by Function

Last Ten Fiscal Years

	Fiscal Year			
	2003	2004	2005	2006
General Government				
Government Operations				
Construction Projects Managed	886	844	782	828
Tax Commission				
Percent of Data Managed Electronically	33.5 %	42.1 %	48.3 %	54.4 %
Number of Returns Filed Electronically	325,077	409,249	482,443	565,851
Motor Vehicle Registrations (in thousands)	2,524	2,657	2,732	2,818
Human Services and Juvenile Justice Services				
Food Stamp Recipients ¹	186,074	211,480	225,685	230,288
Percent of Population	7.7 %	8.6 %	8.9 %	8.8 %
Juveniles, Daily Average in Justice System Placement	1,208	1,203	1,239	1,128
Rate of Recombinment to Juvenile Custody	10.3 %	9.4 %	7.3 %	9.5 %
Corrections				
Incarcerated Offenders ¹	5,687	5,875	6,148	6,325
Supervised Offenders ¹	11,514	11,519	11,798	12,158
Utah Incarceration Rate (per 100,000 population)	240	246	240	240
US Incarceration Rate (per 100,000 population)	482	486	488	497
State Courts ²				
State Court Filings	313,340	294,376	300,049	283,724
State Court Dispositions	323,235	317,015	339,664	263,703
Health				
Children's Health Insurance Program Enrollment	24,854	28,443	28,924	35,259
Medicaid Eligible (unduplicated)	249,745	276,813	286,983	287,559
Percent of Population	10.3 %	11.2 %	11.3 %	11.0 %
Employment and Family Services				
Individuals Registered for Employment	259,914	256,934	266,105	250,855
Percent Who Entered Employment	62 %	61 %	66 %	70 %
Natural Resources				
Hatchery Fish, Pounds Raised	887,546	930,071	893,497	1,062,512
Hunting and Fishing Licenses Sold (in thousands) ^{1 3}	360,285	366,256	366,341	415,066
State Park Visitations (in thousands)	4,573	4,414	4,299	4,532
Business, Labor, and Agriculture				
Department of Commerce				
Licenses and Registrations Issued ⁴	250,295	257,140	262,216	291,162
Department of Agriculture and Food				
Dairy Farm Inspections	1,145	1,087	1,089	1,054
Pounds of Turkey Inspected and Graded (in thousands) ...	88,780	69,371	92,650	88,544
Gas Pumps and Scales Inspected	23,913	22,510	37,892	26,394
Higher Education				
Number of Certificates and Degrees Awarded	25,999	30,801	30,093	30,463
Transportation				
Percent of Roads Which are Deficient (see page 135) ¹	6.4 %	6.2 %	6.3 %	11.3 %
Vehicles Weighed or Inspected (in thousands)	5,462	5,456	5,528	5,796

Source: Various departments of the State and Utah State Board of Regents.

Note: N/A = Not Available

¹ Data is provided on a calendar year basis.

² State Courts includes filings and dispositions for the appellate, district, and juvenile courts; it does not include the justice courts which are operated by cities and counties.

³ Includes only licenses for elk, deer, fishing and all other big game. Year 2012 is an estimate.

⁴ Includes professional, occupational, real estate, and securities licenses. Does not include corporation and other business registrations or filings.

Fiscal Year					
2007	2008	2009	2010	2011	2012
909	946	841	847	898	849
58.9 %	62.9 %	65.3 %	70.5 %	77.0 %	75.5 %
640,365	725,293	748,879	777,485	863,907	946,606
2,955	2,779	2,759	2,681	2,583	2,725
214,164	224,313	293,151	363,714	394,170	404,316
7.9 %	8.1 %	10.7 %	13.1 %	14.0 %	14.2 %
1,150	1,132	1,105	1,023	946	928
6.8 %	7.3 %	7.2 %	8.3 %	6.9 %	6.4 %
6,502	6,489	6,521	6,692	6,812	N/A
11,521	12,519	12,423	12,702	12,906	N/A
246	232	232	232	238	N/A
445	509	504	502	500	N/A
275,020	270,684	369,830	367,541	348,548	329,176
240,180	225,362	369,772	341,626	312,953	309,307
31,998	32,101	38,036	41,503	38,498	37,872
274,710	267,378	298,372	325,204	340,805	361,457
10.2 %	9.7 %	10.9 %	11.7 %	12.1 %	12.7 %
202,642	211,906	283,692	317,998	316,703	351,629
72 %	74 %	71 %	59 %	56 %	59 %
993,323	964,630	1,106,719	1,334,782	1,240,499	1,058,375
438,286	599,691	607,875	598,474	661,239	659,534
4,676	4,549	4,624	4,620	4,821	5,051
309,106	314,894	321,943	308,717	315,238	325,769
769	718	743	667	718	N/A
85,954	81,945	55,685	77,257	106,016	N/A
21,423	19,631	22,216	15,548	21,499	20,492
30,182	33,608	26,990	28,639	30,199	N/A
12.4 %	13.9 %	13.1 %	14.7 %	10.9 %	N/A
6,358	6,278	4,790	4,686	4,622	4,807

State of Utah

Capital Asset Statistics by Function

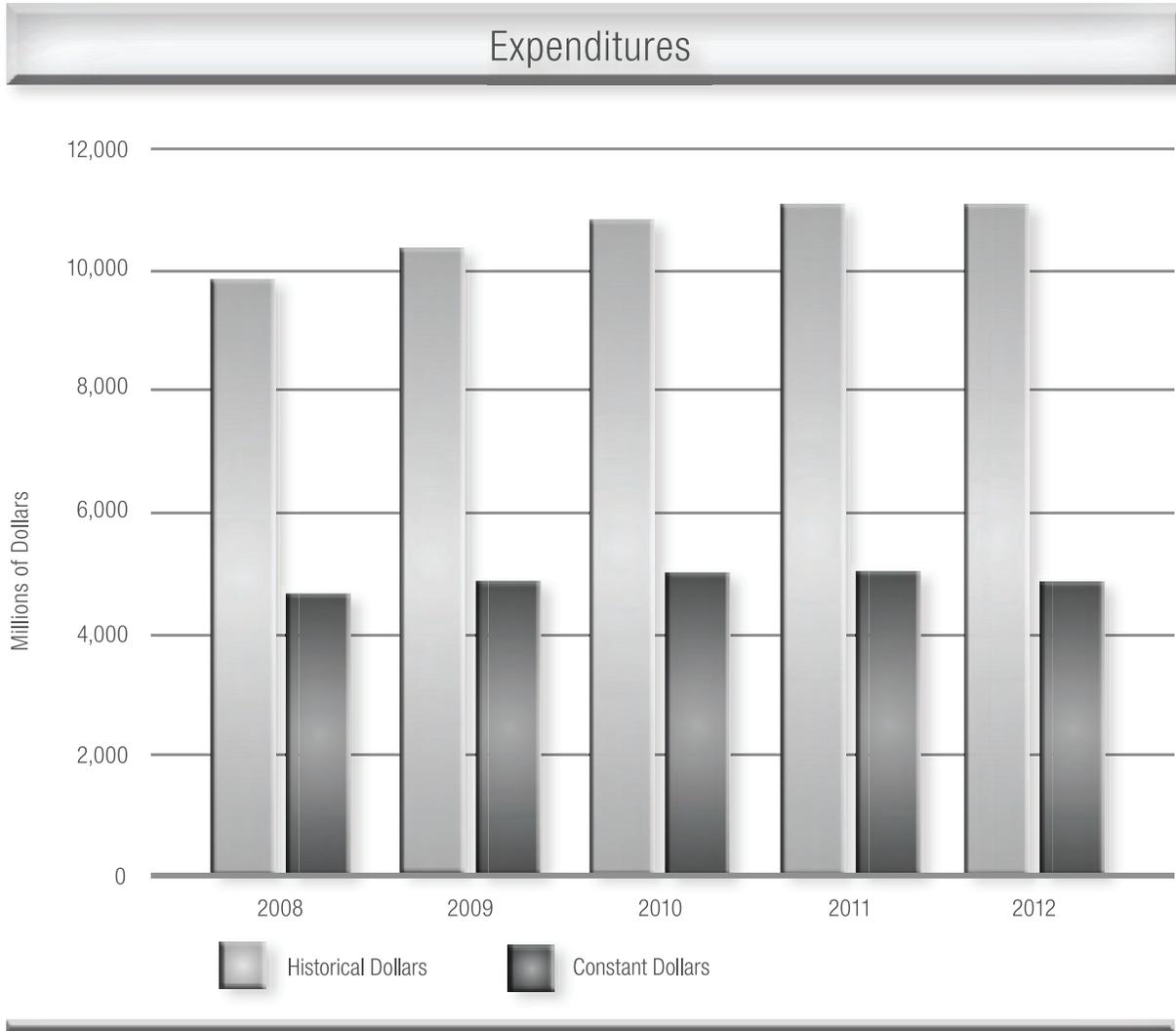
Last Ten Fiscal Years

	Fiscal Year			
	2003	2004	2005	2006
General Government				
Buildings	307	313	319	319
Vehicles	7,339	7,368	7,354	7,376
Data Processing Equipment and Software	3,927	2,048	2,116	2,179
Reproduction and Printing Equipment	872	1,013	1,011	1,011
Human Services and Juvenile Justice Services				
Data Processing Equipment and Software	81	84	86	75
Corrections				
Data Processing Equipment and Software	183	185	188	192
Security and Surveillance Equipment	44	43	41	40
Public Safety				
Department of Public Safety				
Vehicles	21	22	28	35
Data Processing Equipment and Software	95	117	129	135
Medical and Lab Equipment	109	116	122	133
Utah National Guard				
Buildings	199	201	202	204
State Courts				
Data Processing Equipment and Software	148	151	80	85
Audio Visual Equipment	141	163	188	190
Health and Environmental Quality				
Department of Health				
Data Processing Equipment and Software	276	214	229	215
Medical and Lab Equipment	159	172	189	204
Department of Environmental Quality				
Monitoring and Lab Equipment	250	247	279	295
Employment and Family Services				
Department of Workforce Services				
Data Processing Equipment and Software	226	289	351	370
Natural Resources				
Division of Parks and Recreation				
State Parks	39	39	40	42
Buildings	562	634	626	622
Vehicles	239	248	258	269
Division of Wildlife Resources				
Wildlife Management Areas	87	87	87	87
Fish Hatcheries	11	11	11	11
Buildings	185	192	167	167
Vehicles	93	107	117	136
Business, Labor, and Agriculture				
Data Processing Equipment and Software	94	91	100	94
Monitoring and Lab Equipment	90	101	107	108
Transportation				
Highway Center Line Miles	5,799	5,733	5,724	5,680
Buildings	299	308	315	336
Vehicles	693	701	737	770
Heavy Equipment	1,892	1,991	2,158	2,346

Source: Utah State Administrative Services, Division of Finance and various agencies of the State.

Fiscal Year					
2007	2008	2009	2010	2011	2012
288	289	290	299	305	311
7,376	7,437	7,256	7,266	7,323	7,309
2,156	2,302	2,448	2,437	2,541	2,691
948	1,020	994	1,003	1,065	1,127
72	61	45	64	52	52
189	230	219	226	218	216
43	52	55	59	59	67
28	28	28	34	34	35
121	127	182	200	222	230
140	146	147	174	184	187
192	192	193	206	213	215
86	95	95	105	64	64
190	191	190	192	192	145
216	211	216	147	143	127
203	228	218	257	287	303
304	313	327	316	349	376
424	458	464	449	422	389
42	42	42	42	43	43
642	667	681	684	719	722
296	292	315	329	333	332
87	87	92	92	92	92
11	11	11	11	11	11
164	165	163	166	175	180
142	189	193	208	212	201
94	99	91	94	97	102
107	106	106	105	108	111
5,777	5,754	5,699	5,753	5,772	5,724
343	345	358	361	386	387
812	832	832	824	838	844
2,462	2,543	2,544	2,538	2,549	2,574

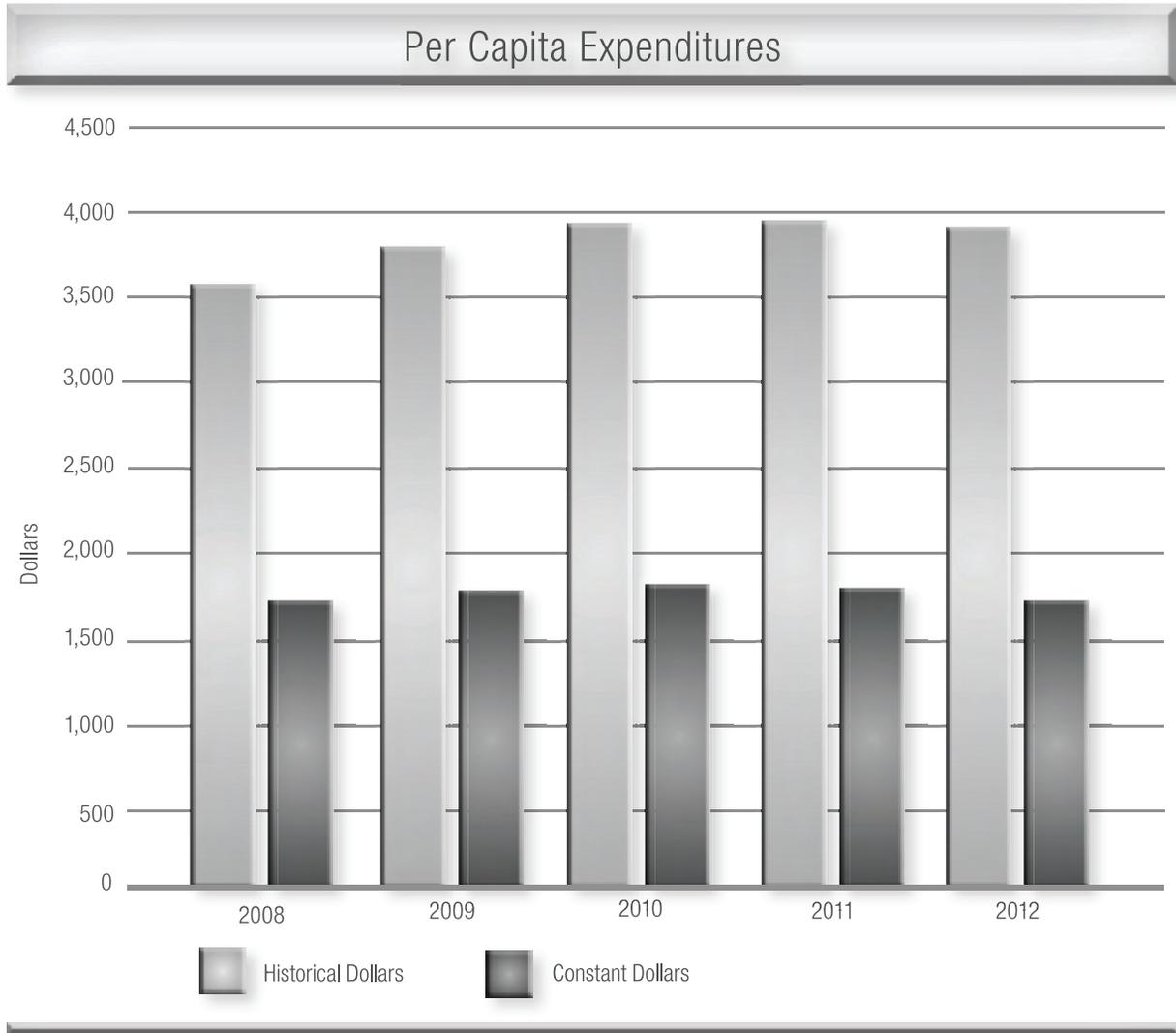
Expenditures — Historical and Constant Dollars
All Governmental Fund Types
 Last Five Fiscal Years



Fiscal Year	Historical Dollars		Constant Dollars	
	(in Millions)	Change	(in Millions)	Change
2008	\$ 9,877	12.6 %	\$ 4,666	8.6 %
2009	\$ 10,391	5.2 %	\$ 4,842	3.8 %
2010	\$ 10,879	4.7 %	\$ 5,024	3.8 %
2011	\$ 11,119	2.2 %	\$ 5,029	0.1 %
2012	\$ 11,137	0.2 %	\$ 4,894	(2.7)%

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
All Governmental Fund Types
Last Five Fiscal Years**



Fiscal Year	Per Capita Expenditures			
	Historical Dollars		Constant Dollars	
		Change		Change
2008	\$ 3,581	10.2 %	\$ 1,692	6.3 %
2009	\$ 3,799	6.1 %	\$ 1,770	4.6 %
2010	\$ 3,920	3.2 %	\$ 1,810	2.3 %
2011	\$ 3,951	0.8 %	\$ 1,787	(1.3)%
2012	\$ 3,898	(1.3)%	\$ 1,713	(4.1)%

Source: Constant Dollars are derived using the Consumer Price Index for all urban consumers, base year 1982-84 = 100.

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Utah has a pioneering heritage that underscores our globally renowned work ethic. A spirit of self-determination and top ranked volunteerism means Utah thrives not just economically, but culturally and socially.

Caputo's on 15th

