

# University of Minnesota

Schedule of Expenditures of Federal Awards  
and Schedule of Findings and Questioned Costs  
for the Year Ended June 30, 2011, and  
Independent Auditors' Reports

# UNIVERSITY OF MINNESOTA

## TABLE OF CONTENTS

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	<b>Page</b>
INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH <i>GOVERNMENT AUDITING STANDARDS</i>	1-2
INDEPENDENT AUDITORS' REPORT ON COMPLIANCE WITH REQUIREMENTS THAT COULD HAVE A DIRECT AND MATERIAL EFFECT ON EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133	3-4
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS FOR THE YEAR ENDED JUNE 30, 2011	5-16
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS FOR THE YEAR ENDED JUNE 30, 2011	17-18
SCHEDULE OF FINDINGS AND QUESTIONED COSTS FOR THE YEAR ENDED JUNE 30, 2011	19-20

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

Board of Regents  
University of Minnesota  
Minneapolis, Minnesota

We have audited the consolidated financial statements of the University of Minnesota (the "University") as of and for the year ended June 30, 2011, and have issued our report thereon dated October 28, 2011. We did not audit the financial statements of the discretely presented component units. Those financial statements were audited by other auditors whose reports have been furnished to us, and our opinion, insofar as it relates to amounts included for discretely presented component units, is based solely on the reports of other auditors. Our report on internal control over financial reporting and compliance and other matters does not include the results of the component units' audits performed by other auditors. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

### **Internal Control over Financial Reporting**

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

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 combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statement will not be prevented, or detected and corrected on a timely basis.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, significant deficiencies, or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as described above.

## Compliance and Other Matters

As part of obtaining reasonable assurance about whether the University's consolidated financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

This report is intended solely for the information and use of the Board of Regents, the audit committee, management, federal awarding agencies, state funding agencies, and pass-through entities and is not intended to be, and should not be, used by anyone other than these specified parties.

*Deloitte + Touche LLP*

October 28, 2011

## **INDEPENDENT AUDITORS' REPORT ON COMPLIANCE WITH REQUIREMENTS THAT COULD HAVE A DIRECT AND MATERIAL EFFECT ON EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133**

Board of Regents  
University of Minnesota  
Minneapolis, Minnesota

### **Compliance**

We have audited the University of Minnesota's (the "University") compliance with the types of compliance requirements described in the *Office of Management and Budget (OMB) Circular A-133 Compliance Supplement* that could have a direct and material effect on each of the University's major federal programs for the year ended June 30, 2011. The University's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs. Compliance with requirements of laws, regulations, contracts, and grants applicable to each of its major federal programs is the responsibility of the University's management. Our responsibility is to express an opinion on the University's compliance based on our audit.

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

In our opinion, the University 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, 2011.

### **Internal Control over Compliance**

Management of the University is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered the University's internal control over compliance with the requirements that could have a direct and material effect on a major federal program to determine the 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 University's internal control over compliance.

*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.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be deficiencies, significant deficiencies, or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be *material weaknesses*, as described above.

### **Schedule of Expenditures of Federal Awards**

We have audited the consolidated financial statements of the University as of and for the year ended June 30, 2011, and have issued our report thereon dated October 28, 2011. Our audit was performed for the purpose of forming an opinion on the consolidated financial statements taken as a whole. The accompanying schedule of expenditures of federal awards is presented for the purpose of additional analysis, as required by OMB Circular A-133, and is not a required part of the consolidated financial statements. Such information has been subjected to the auditing procedures applied in the audit of the consolidated financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the consolidated financial statements taken as a whole.

This report is intended solely for the information and use of the Board of Regents, the audit committee, management, federal awarding agencies, state funding agencies, and pass-through entities and is not intended to be, and should not be, used by anyone other than these specified parties.

*Deloitte & Touche LLP*

December 19, 2011

# UNIVERSITY OF MINNESOTA

## SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS FOR THE YEAR ENDED JUNE 30, 2011

Subagency (R&D)/A133 Program Name	CFDA	ARRA Pass-Through Expenditures	ARRA Direct Expenditures	Non-ARRA Pass-Through Expenditures	Non-ARRA Direct Expenditures	Total Expenditures
<b>Clustered Programs</b>						
<b>RESEARCH AND DEVELOPMENT —</b>						
Agency for International Development —						
Other		\$ -	\$ -	\$ 170,464	\$ -	\$ 170,464
Department of Agriculture —						
Agricultural Marketing Service				205,472	2,302,119	2,507,591
Animal and Plant Health Inspection Service				682,222	207,863	890,085
Economic Research Service					88,957	88,957
Food and Nutrition Service				(25,044)		(25,044)
Foreign Agricultural Service					96,067	96,067
Forest Service			173,960	235,780	146,841	556,581
National Institute of Food and Agriculture				2,012,713	13,172,541	15,185,254
Natural Resources Conservation Service					252,121	252,121
Other				67,178	1,444,747	1,511,925
Risk Management Agency					23,199	23,199
Rural Development				11,346		11,346
Department of Commerce —						
Economic Development Administration					44,217	44,217
National Oceanic and Atmospheric Administration				211,540	(23,267)	188,273
National Telecommunications and Information Administration				2,850		2,850
Department of Defense —						
Advanced Research Projects Agency				314,811	221,504	536,315
Department of the Air Force, Materiel Command				135,668	3,188,120	3,323,788
Department of the Navy, Office of the Chief of Naval Research				558,133	2,939,573	3,497,706
National Guard Bureau					32,166	32,166
National Security Agency					91,210	91,210
Office of the Secretary of Defense				276,671	860,223	1,136,894
Other				1,817,103	656,738	2,473,841
U.S. Army Materiel Command				498,392	604,264	1,102,656
U.S. Army Medical Command				118,332	1,239,434	1,357,766
Department of Education —						
Institute of Education Sciences				932,652	1,290,172	2,222,824
Office of Innovation and Improvement				15,559	51,567	67,126
Office of Postsecondary Education					1,046	1,046
Office of Safe and Drug-Free Schools				508		508
Office of Special Education and Rehabilitative Services				48,784	969,735	1,018,519
Office of Vocational and Adult Education				77,187		77,187
Department of Energy —						
Department of Energy		696,717	22,508,742	1,655,095	5,155,591	30,016,145
National Nuclear Security Administration					597,746	597,746
Office of Energy Efficiency and Renewable Energy					687,578	687,578
Office of Science				418,781	5,978,003	6,396,784
Other				461,772	4,492,312	4,954,084
Department of Health and Human Services —						
Administration for Children and Families				80,687	354,658	435,345
Administration on Aging				43,459		43,459
Agency for Healthcare Research and Quality		81,450	1,162,404	547,446	2,957,138	4,748,438
Centers for Disease Control and Prevention				794,309	3,452,436	4,246,745
Centers for Medicare and Medicaid Services				7,714	440,434	448,148
Food and Drug Administration				34,660	3,796	38,456
Health Resources and Services Administration				572,078	2,298,310	2,870,388
National Institutes of Health		3,971,961	40,881,459	29,860,502	253,951,212	328,665,134
Office of Disease Prevention and Health Promotion				(628)		(628)
Office of the Secretary				22,227	46,118	68,345
Other				2,499,305	232,830	2,732,135
Substance Abuse and Mental Health Services Administration					373,422	373,422

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# UNIVERSITY OF MINNESOTA

## SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS FOR THE YEAR ENDED JUNE 30, 2011

Subagency (R&D)/A133 Program Name	CFDA	ARRA Pass-Through Expenditures	ARRA Direct Expenditures	Non-ARRA Pass-Through Expenditures	Non-ARRA Direct Expenditures	Total Expenditures
Department of Homeland Security —						
Department of Homeland Security		\$ -	\$ -	\$ 259,171	\$ 6,414,160	\$ 6,673,331
Other				332,919	224,432	557,351
Office of Healthy Homes and Lead Hazard Control				12,651		12,651
Department of Justice:						
National Institute of Justice				51,835	43,817	95,652
Office of Juvenile Justice and Delinquency Prevention				3,163		3,163
Department of Labor —						
Other					9,608	9,608
Department of the Interior —						
Bureau of Reclamation					2,408	2,408
Fish and Wildlife Service				316,354	152,986	469,340
Other					224,274	224,274
U.S. Geological Survey				21,878	1,126,164	1,148,042
Department of Transportation —						
Federal Highway Administration (FHWA)					655,261	655,261
Other				2,492,557	3,254,655	5,747,212
Research and Innovative Technology Administration				328,932		328,932
Department of Veterans Affairs —						
Other					1,212,520	1,212,520
Environmental Protection Agency —						
Office of Pollution Prevention and Toxic Substances					19,807	19,807
Office of Research and Development				262,810	131,380	394,190
Office of the Administrator				39,401		39,401
Office of the Chief Financial Officer				11,435		11,435
Office of Water				1,083,897	311,012	1,394,909
Other				72,151		72,151
Institute of Museum and Library Services —						
Institute of Museum and Library Services				97,870	69,317	167,187
National Aeronautics and Space Administration:						
National Aeronautics and Space Administration				68,976	70,042	139,018
Other				5,394,900	4,651,362	10,046,262
Space Telescope Science Institute					161,010	161,010
National Endowment for the Arts —						
National Endowment for the Arts			44,903			44,903
National Endowment for the Humanities —						
National Endowment for the Humanities					5,128	5,128
National Science Foundation:						
National Science Foundation		320,742	8,093,370	3,369,869	63,885,944	75,669,925
Other				88,349	9,030	97,379
United States Institute of Peace —						
United States Institute of Peace					66,872	66,872
Total Research and Development		<u>5,070,870</u>	<u>72,864,838</u>	<u>59,674,846</u>	<u>393,623,930</u>	<u>531,234,484</u>
STUDENT FINANCIAL AID —						
Department of Education:						
Federal Direct Loan Advances	84.268				426,947,917	426,947,917
Federal Work Study	84.033				3,201,744	3,201,744
Pell Grant Program	84.063				49,487,363	49,487,363
Supplemental Educational Opportunity Grants	84.007				4,214,916	4,214,916

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# UNIVERSITY OF MINNESOTA

## SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS FOR THE YEAR ENDED JUNE 30, 2011

Subagency (R&D)/A133 Program Name	CFDA	ARRA Pass-Through Expenditures	ARRA Direct Expenditures	Non-ARRA Pass-Through Expenditures	Non-ARRA Direct Expenditures	Total Expenditures
Javits Fellowships	84.170	\$ -	\$ -	\$ -	\$ 38,778	\$ 38,778
ACG	84.375				2,306,242	2,306,242
SMART	84.376				3,636,006	3,636,006
TEACH	84.379				237,774	237,774
Department of Health and Human Services — Health Professions Student Loans, Including Primary Care Loans/Loans for Disadvantaged Students	93.342		9,812		1,526,394	1,536,206
Department of Veterans Affairs — Unid CFDA-Department of Veterans Affairs	64.UXX				1,638	1,638
Total Student Financial Aid		-	9,812	-	491,598,772	491,608,584
AGING CLUSTER — Department of Health and Human Services — Special Programs for the Aging_ Title III, Part B_ Grants for Supportive Services and Senior Centers	93.044			2,082		2,082
Total Aging Cluster		-	-	2,082	-	2,082
CCDF CLUSTER — Department of Health and Human Services — Child Care and Development Block Grant	93.575			412,191	67,910	480,101
Total CCDF Cluster		-	-	412,191	67,910	480,101
CDBG-ENTITLEMENT GRANTS CLUSTER — Department of Housing and Urban Development — Community Development Block Grants/Entitlement Grants	14.218			25,000		25,000
Total CDBG-Entitlement Grants Cluster		-	-	25,000	-	25,000
EARLY INTERVENTION SERVICES (IDEA) CLUSTER — Department of Education — Special Education-Grants for Infants and Families	84.181	-	-	188	-	188
Total Early Intervention Services (IDEA) Cluster		-	-	188	-	188
FEDERAL TRANSIT CLUSTER — Department of Transportation — Federal Transit — Capital Investment Grants	20.500			418,181		418,181
Total Federal Transit Cluster		-	-	418,181	-	418,181
FISH AND WILDLIFE CLUSTER — Department of the Interior — Sport Fish Restoration Program	15.605			13,119		13,119
Total Fish and Wildlife Cluster		-	-	13,119	-	13,119
HEAD START CLUSTER — Department of Health and Human Services — Head Start	93.600				189,122	189,122
Total Head Start Cluster		-	-	-	189,122	189,122
HIGHWAY PLANNING AND CONSTRUCTION CLUSTER — Department of Transportation — Highway Planning and Construction	20.205			51,335		51,335
Total Highway Planning and Construction Cluster		-	-	51,335	-	51,335

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# UNIVERSITY OF MINNESOTA

## SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS FOR THE YEAR ENDED JUNE 30, 2011

Subagency (R&D)/A133 Program Name	CFDA	ARRA Pass-Through Expenditures	ARRA Direct Expenditures	Non-ARRA Pass-Through Expenditures	Non-ARRA Direct Expenditures	Total Expenditures
HIGHWAY SAFETY CLUSTER — Department of Transportation — State and Community Highway Safety	20.600	\$ -	\$ -	\$ 128,360	\$ -	\$ 128,360
Total Highway Safety Cluster		-	-	128,360	-	128,360
HOMELAND SECURITY CLUSTER — Department of Homeland Security — Homeland Security Grant Program	97.067			2,269		2,269
Total Homeland Security Cluster		-	-	2,269	-	2,269
JAG PROGRAM CLUSTER — Department of Justice — Recovery Act — Eward Byrne Memorial Justice Assistance Grant (JAG) Program/Grants to States and Territories	16.803	14,360				14,360
Total JAG Program Cluster		14,360	-	-	-	14,360
MEDICAID CLUSTER — Department of Health and Human Services — Medical Assistance Program	93.778			1,268		1,268
Total Medicaid Cluster		-	-	1,268	-	1,268
SNAP Cluster — Department of Agriculture — State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	-	-	8,018,602	-	8,018,602
Total SNAP Cluster		-	-	8,018,602	-	8,018,602
SPECIAL EDUCATION CLUSTER (IDEA) — Department of Education: Special Education — Grants to States Special Education — Preschool Grants	84.027 84.173			90,146 137,131		90,146 137,131
Total Special Education Cluster (IDEA)		-	-	227,277	-	227,277
STATE FISCAL STABILIZATION FUND CLUSTER — Department of Education: State Fiscal Stabilization Fund (SFSF) — Education State Grants, Recovery Act State Fiscal Stabilization Fund (SFSF) — Government Services, Recovery Act	84.394 84.397	47,297,187 601,012				47,297,187 601,012
Total State Fiscal Stabilization Fund Cluster		47,898,199	-	-	-	47,898,199
TANF CLUSTER — Department of Health and Human Services — Temporary Assistance for Needy Families	93.558			270,181		270,181
Total TANF Cluster		-	-	270,181	-	270,181
TITLE I, PART A CLUSTER — Department of Education — Title I Grants to Local Educational Agencies	84.010			204,020		204,020
Total Title I, Part A Cluster		-	-	204,020	-	204,020

(Continued)

# UNIVERSITY OF MINNESOTA

## SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS FOR THE YEAR ENDED JUNE 30, 2011

Subagency (R&D)/A133 Program Name	CFDA	ARRA Pass-Through Expenditures	ARRA Direct Expenditures	Non-ARRA Pass-Through Expenditures	Non-ARRA Direct Expenditures	Total Expenditures
TRIO CLUSTER —						
Department of Education:						
TRIO — Student Support Services	84.042	\$ -	\$ -	\$ -	\$ 436,230	\$ 436,230
TRIO — Upward Bound	84.047				1,045,238	1,045,238
TRIO — McNair Post-Baccalaureate Achievement	84.217				352,189	352,189
Total TRIO Cluster		-	-	-	1,833,657	1,833,657
VOCATIONAL REHABILITATION CLUSTER —						
Department of Education —						
Rehabilitation Services — Vocational Rehabilitation Grants to States	84.126			1,234		1,234
Total Vocational Rehabilitation Cluster		-	-	1,234	-	1,234
WIA CLUSTER:						
Department of Labor —						
WIA Adult Program	17.258			98,004		98,004
Total WIA Cluster		-	-	98,004	-	98,004
Total Clustered Programs		52,983,429	72,874,650	69,548,157	887,313,391	1,082,719,627
<b>Non Clustered Programs</b>						
PUBLIC SERVICE:						
Agency for International Development —						
Contract-United States Agency for International Development	98.CXX			3,495,668		3,495,668
Corporation for National and Community Service:						
Retired and Senior Volunteer Program	94.002				80,261	80,261
AmeriCorps	94.006			16,523		16,523
Department of Agriculture:						
Agricultural Research_Basic and Applied Research	10.001				88,082	88,082
Plant and Animal Disease, Pest Control, and Animal Care	10.025			197,704	940,896	1,138,600
Specialty Crop Block Grant Program — Farm Bill	10.170			37,299		37,299
Grants for Agricultural Research, Special Research Grants	10.200			21,890	555,229	577,119
Grants for Agricultural Research_Competitive Research Grants	10.206			35,499		35,499
Food and Agricultural Sciences National Needs Graduate Fellowship Grants	10.210				14,019	14,019
Sustainable Agriculture Research and Education	10.215				1,222,550	1,222,550
Biotechnology Risk Assessment Research	10.219				3,178	3,178
Higher Education Multicultural Scholars Program	10.220				15,049	15,049
Agricultural and Rural Economic Research	10.250				34,500	34,500
Integrated Programs	10.303			32,705	202,030	234,735
Homeland Security_Agricultural	10.304			1,466	47,080	48,546
Organic Agriculture Research and Extension Initiative	10.307				13,547	13,547
Agriculture and Food Research Initiative	10.310			681		681
Beginning Farmer and Rancher Development Program	10.311			8,528		8,528
Biomass Research and Development Initiative Competitive Grants Program	10.312				1,008,654	1,008,654
Trade Adjustment Assistance for Farmers Training Coordination Program	10.315		2,260,482			2,260,482
Farm Business Management and Benchmarking Competitive Grants Program	10.319				363,233	363,233
State Mediation Grants	10.435				264,759	264,759
Outreach and Assistance for Socially Disadvantaged Farmers and Ranchers	10.443			135		135
Partnership Agreements to Develop Non-Insurance Risk Management Tools for Producers (Farmers)	10.456			6,168		6,168
Crop Insurance Education in Targeted States	10.458			12,441		12,441
Food Safety Cooperative Agreements	10.479				465,557	465,557

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# UNIVERSITY OF MINNESOTA

## SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS FOR THE YEAR ENDED JUNE 30, 2011

Subagency (R&D)/A133 Program Name	CFDA	ARRA Pass-Through Expenditures	ARRA Direct Expenditures	Non-ARRA Pass-Through Expenditures	Non-ARRA Direct Expenditures	Total Expenditures
Cooperative Extension Service	10.500	\$ -	\$ -	\$ 385,979	\$ 14,618,596	\$ 15,004,575
Cooperative Forestry Assistance	10.664			216,784		216,784
Forest Stewardship Program	10.678			20,954		20,954
Recovery Act of 2009: Wildland Fire Management	10.688		71,085			71,085
Soil and Water Conservation	10.902			599		599
Environmental Quality Incentives Program	10.912				6,571	6,571
Technical Agricultural Assistance	10.960				139,834	139,834
Cochran Fellowship Program-International Training — Foreign Participant	10.962				65,592	65,592
Contract-Department of Agriculture	10.CXX			18,943	296,122	315,065
Unid CFDA-Department of Agriculture	10.UXX				232,575	232,575
Department of Commerce:						
Economic Development_Technical Assistance	11.303			8,555	104,430	112,985
Sea Grant Support	11.417			20,618	897,579	918,197
Coastal Zone Management Administration Awards	11.419			53,729		53,729
Climate and Atmospheric Research	11.431			10,611		10,611
Coastal Services Center	11.473			6,626		6,626
Broadband Technology Opportunities Program	11.557	416,108	1,108,760			1,524,868
Contract-Department of Commerce	11.CXX			16,266	122,385	138,651
Department of Defense:						
Basic and Applied Scientific Research	12.300				328,148	328,148
Air Force Defense Research Sciences Program	12.800				(18,379)	(18,379)
Language Grant Program	12.900				5,887	5,887
Mathematical Sciences Grants Program	12.901				44,232	44,232
Contract-Department of Defense	12.CXX			291,153	61,840	352,993
Department of Education:						
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	84.015				944,962	944,962
International Research and Studies	84.017				150,767	150,767
Higher Education_Institutional Aid	84.031			56,507		56,507
Career and Technical Education — Basic Grants to States	84.048			34,255		34,255
Career and Technical Education — National Programs	84.051			340,362		340,362
Fund for the Improvement of Postsecondary Education	84.116			36,017	262,493	298,510
National Institute on Disability and Rehabilitation Research	84.133				444,651	444,651
Safe and Drug-Free Schools and Communities_National Programs	84.184			80,289	106,990	187,279
Graduate Assistance in Areas of National Need	84.200				113,658	113,658
Fund for the Improvement of Education	84.215			(2,365)		(2,365)
Centers for International Business Education	84.220				212,384	212,384
Language Resource Centers	84.229			4,993		4,993
Twenty-First Century Community Learning Centers	84.287			174,227		174,227
Foreign Language Assistance	84.293			25,370		25,370
Civic Education — We the People and the Cooperative Education Exchange Program	84.304			62,087		62,087
Education Research, Development and Dissemination	84.305			12,145	721,839	733,984
Special Education — State Personnel Development	84.323			119,499		119,499
Research in Special Education	84.324			64,749	472,684	537,433
Special Education — Personnel Development to Improve Services and Results for Children with Disabilities	84.325				216,652	216,652
Special Education_Technical Assistance and Dissemination to Improve Services and Results for Children with Disabilities	84.326			(1,561)	2,153,464	2,151,903
Special Education_Technology and Media Services for Individuals with Disabilities	84.327				330,088	330,088
Gaining Early Awareness and Readiness for Undergraduate Programs	84.334			4,350		4,350
Arts in Education	84.351			58,325		58,325
School Leadership	84.363			36,750		36,750
Improving Teacher Quality State Grants	84.367			335,388		335,388
Grants for Enhanced Assessment Instruments	84.368			39,139		39,139

(Continued)

# UNIVERSITY OF MINNESOTA

## SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS FOR THE YEAR ENDED JUNE 30, 2011

Subagency (R&D)/A133 Program Name	CFDA	ARRA Pass-Through Expenditures	ARRA Direct Expenditures	Non-ARRA Pass-Through Expenditures	Non-ARRA Direct Expenditures	Total Expenditures
Special Education — Technical Assistance on State Data Collection	84.373	\$ -	\$ -	\$ 15	\$ 2,756,404	\$ 2,756,419
Contract-Department of Education	84.CXX			187,573		187,573
Unid CFDA-Department of Education	84.UXX			12,969		12,969
Department of Energy:						
State Energy Program	81.041	68,799				68,799
Electricity Delivery and Energy Reliability, Research, Development and Analysis	81.122		143,519			143,519
Contract-Department of Energy-Fermi National Accelerator Laboratory	81.C06				1,064,040	1,064,040
Contract-Department of Energy-Lawrence Berkley National Laboratory	81.C08			302,715		302,715
Contract-Department of Energy	81.CXX			44,875	81,959	126,834
Unid CFDA-Department of Energy	81.UXX				514,403	514,403
Department of Health and Human Services:						
Medical Reserve Corps Small Grant Program	93.008			5,000		5,000
Global AIDS	93.067				330,648	330,648
Public Health Emergency Preparedness	93.069			112,780	469,526	582,306
Food and Drug Administration_Research	93.103				193,933	193,933
Area Health Education Centers Point of Service Maintenance and Enhancement Awards	93.107				1,155,675	1,155,675
Maternal and Child Health Federal Consolidated Programs	93.110			114,030	308,545	422,575
Centers for Research and Demonstration for Health Promotion and Disease Prevention	93.135				274,642	274,642
AIDS Education and Training Centers	93.145			9,905		9,905
Rural Health Research Centers	93.155			897		897
Telehealth Programs	93.211				513,135	513,135
Consolidated Health Centers (Community Health Centers, Migrant Health Centers, Health Care for the Homeless, Public Housing Primary Care, and School-Based Health Centers)	93.224				693,391	693,391
Research on Healthcare Costs, Quality and Outcomes	93.226				56,181	56,181
Grants for Dental Public Health Residency Training	93.236			135,996		135,996
State Rural Hospital Flexibility Program	93.241			23,581	1,004,691	1,028,272
Substance Abuse and Mental Health Services_Projects of Regional and National Significance	93.243				583,914	583,914
State Health Access Program	93.256			151,808		151,808
Centers for Disease Control and Prevention_Investigations and Technical Assistance	93.283			588,144	59,087	647,231
National Center for Research Resources	93.389				18,511	18,511
Cancer Treatment Research	93.395			31,608		31,608
Developmental Disabilities Projects of National Significance	93.631			8,515		8,515
University Centers for Excellence in Developmental Disabilities Education, Research, and Service	93.632			9,776	556,128	565,904
Child Abuse and Neglect Discretionary Activities	93.670			206,484		206,484
Trans-NIH Recovery Act Research Support	93.701	293,316	1,513,870			1,807,186
ARRA Grants to Health Center Programs	93.703		468,233			468,233
ARRA — Prevention and Wellness Communities Putting Prevention to Work Funding Opportunities Announcement	93.724	202,394				202,394
Medicaid Infrastructure Grants to Support the Competitive Employment of People with Disabilities	93.768			135,724		135,724
Diabetes, Digestive, and Kidney Diseases Extramural Research	93.847				15,000	15,000
Child Health and Human Development Extramural Research	93.865			911	6,000	6,911
Medical Library Assistance	93.879			26,100		26,100
Grants for Training in Primary Care Medicine and Dentistry	93.884				12,329	12,329
Rural Health Care Services Outreach, Rural Health Network Development and Small Health Care Provider Quality Improvement Program	93.912			11,815		11,815
HIV Prevention Activities_Health Department Based	93.940			74,158		74,158
Cooperative Agreements to Support State-Based Safe Motherhood and Infant Health Initiative Programs	93.946			12,565		12,565
Block Grants for Prevention and Treatment of Substance Abuse	93.959			(10,245)		(10,245)
Geriatric Education Centers	93.969				313,214	313,214

(Continued)

# UNIVERSITY OF MINNESOTA

## SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS FOR THE YEAR ENDED JUNE 30, 2011

Subagency (R&D)/A133 Program Name	CFDA	ARRA Pass-Through Expenditures	ARRA Direct Expenditures	Non-ARRA Pass-Through Expenditures	Non-ARRA Direct Expenditures	Total Expenditures
Contract-Department of Health and Human Services- Administration for Children and Families	93.C01	\$ -	\$ -	\$ 162,163	\$ 336,569	\$ 498,732
Contract-Department of Health and Human Services-Agency for Health Care Policy and Research	93.C03			68,525	61,721	130,246
Contract-Department of Health and Human Services-Centers for Disease Control	93.C05			61,648	920,640	982,288
Contract-Department of Health and Human Services-Centers for Disease Control-NIOSH	93.C06			86,132	12,500	98,632
Contract-Department of Health and Human Services-Centers for Medicare and Medicaid Services	93.C07		703,462	958	1,336,271	2,040,691
Contract-Department of Health and Human Services-Health Resources and Services Administration	93.C09			12,831	358,738	371,569
Contract-Department of Health and Human Services-National Institutes of Health	93.C11			32,333	218,724	251,057
Contract-Department of Health and Human Services-Substance Abuse and Mental Health Services Administration	93.C12			15,615		15,615
Contract-Department of Health and Human Services	93.CXX			227,731		227,731
Unid CFDA-Department of Health and Human Services-NIH	93.U01			10,432		10,432
Unid CFDA-Department of Health and Human Services-Other PHS	93.U02			19,269		19,269
Unid CFDA-Department of Health and Human Services	93.UXX			13,113	70,902	84,015
Department of Homeland Security:						
Disaster Grants — Public Assistance (Presidentially Declared Disasters)	97.036			72		72
Hazard Mitigation Grant	97.039			12,464		12,464
Centers for Homeland Security	97.061				40,558	40,558
Contract-Department of Homeland Security	97.CXX			1,511,986	222,489	1,734,475
Department of Housing and Urban Development —						
Unid CFDA-Department of Housing and Urban Development	14.UXX			4,004		4,004
Department of Justice:						
Grants to Reduce Domestic Violence, Dating Violence, Sexual Assault, and Stalking on Campus	16.525				102,609	102,609
OVW Technical Assistance Initiative	16.526				412,490	412,490
Violence Against Women Formula Grants	16.588			15,875	10,089	25,964
Juvenile Mentoring Program	16.726			33,140		33,140
Contract-Department of Justice	16.CXX				329,985	329,985
Unid CFDA-Department of Justice	16.UXX			1,639		1,639
Department of Labor:						
H-1B Job Training Grants	17.268			23,600		23,600
Disability Employment Policy Development	17.720			40,628		40,628
Department of the Interior:						
Fish and Wildlife Management Assistance	15.608				131,867	131,867
Conservation Grants Private Stewardship for Imperiled Species	15.632				20,128	20,128
Migratory Bird Conservation	15.647				5,722	5,722
Contract-Department of the Interior	15.CXX				37,319	37,319
Unid CFDA-Department of the Interior	15.UXX				1,037	1,037
Department of the Treasury:						
Low-Income Taxpayer Clinics	21.008				105,342	105,342
Contract-Department of the Treasury	21.CXX				30,961	30,961
Unid CFDA-Department of the Treasury	21.UXX				14,478	14,478
Department of Transportation:						
Highway Research and Development Program	20.200				12,056	12,056
Public Transportation Research	20.514			3,780		3,780
Contract-Department of Transportation	20.CXX			785,810	181,715	967,525

(Continued)

# UNIVERSITY OF MINNESOTA

## SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS FOR THE YEAR ENDED JUNE 30, 2011

Subagency (R&D)/A133 Program Name	CFDA	ARRA Pass-Through Expenditures	ARRA Direct Expenditures	Non-ARRA Pass-Through Expenditures	Non-ARRA Direct Expenditures	Total Expenditures
Department of Veterans Affairs:						
Contract-Department of Veterans Affairs	64.CXX	\$ -	\$ -	\$ -	\$ 98,803	\$ 98,803
Unid CFDA-Department of Veterans Affairs	64.UXX				385,366	385,366
Environmental Protection Agency:						
Surveys, Studies, Research, Investigations, Demonstrations, and Special Purpose Activities Relating to the Clean Air Act	66.034				60,663	60,663
Nonpoint Source Implementation Grants	66.460			56,028		56,028
Great Lakes Program	66.469				8,752	8,752
Office of Research and Development Consolidated						
Research/Training/Fellowships	66.511				83,798	83,798
Environmental Education Grants	66.951				47,281	47,281
Contract-Environmental Protection Agency	66.CXX			11,594		11,594
Unid CFDA-Environmental Protection Agency	66.UXX				41,834	41,834
Institute of Museum and Library Services:						
Museums for America	45.301				29,054	29,054
Grants to States	45.310			1,502,776		1,502,776
National Aeronautics and Space Administration:						
Aerospace Education Services Program	43.001				563,199	563,199
Unid CFDA-National Aeronautics and Space Administration	43.UXX				267,385	267,385
National Archives and Records Administration — National Historical Publications and Records Grants	89.003				5,233	5,233
National Endowment for the Arts:						
Promotion of the Arts_Grants to Organizations and Individuals	45.024				117,907	117,907
Promotion of the Arts_Partnership Agreements	45.025			5,800		5,800
National Endowment for the Humanities:						
Promotion of the Humanities_Division of Preservation and Access	45.149				6,630	6,630
Promotion of the Humanities_Public Programs	45.164				161,884	161,884
National Science Foundation:						
Engineering Grants	47.041				132,852	132,852
Mathematical and Physical Sciences	47.049			39,546	173,684	213,230
Geosciences	47.050			32,902	250,214	283,116
Computer and Information Science and Engineering	47.070				61,766	61,766
Biological Sciences	47.074				7,011	7,011
Social, Behavioral, and Economic Sciences	47.075			1,879	22,865	24,744
Education and Human Resources	47.076			14,456	3,630,663	3,645,119
Polar Programs	47.078				22,054	22,054
Trans-NSF Recovery Act Research Support	47.082	242,629	113,558			356,187
Contract-National Science Foundation	47.CXX			152,059		152,059
Unid CFDA-National Science Foundation	47.UXX			3,812		3,812
Peace Corps:						
Contract-Peace Corps	08.CXX				735	735
Unid CFDA-Peace Corps	08.UXX				19,850	19,850
Small Business Administration — Small Business Development Centers	59.037			124,766		124,766
U.S. Department of State:						
Academic Exchange Programs — Humphrey Fellowship Program	19.010			26,800		26,800
Academic Exchange Programs — Graduate Students	19.400			90,443		90,443
Professional and Cultural Exchange Programs — Citizen Exchanges	19.415				46,958	46,958
Contract-Department of State	19.CXX			466,678	89,815	556,493
Unid CFDA-Department of State	19.UXX			388		388
Vietnam Education Foundation — Unid CFDA-Vietnam Education Foundation	09.UXX				4,641	4,641
Total Public Service		<u>1,223,246</u>	<u>6,382,969</u>	<u>14,269,424</u>	<u>50,651,831</u>	<u>72,527,470</u>

(Continued)

# UNIVERSITY OF MINNESOTA

## SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS FOR THE YEAR ENDED JUNE 30, 2011

Subagency (R&D)/A133 Program Name	CFDA	ARRA Pass-Through Expenditures	ARRA Direct Expenditures	Non-ARRA Pass-Through Expenditures	Non-ARRA Direct Expenditures	Total Expenditures
INSTRUCTION:						
Corporation for National and Community Service — Learn and Serve America — Higher Education	94.005	\$ -	\$ -	\$ 40,916	\$ -	\$ 40,916
Department of Agriculture:						
Grants for Agricultural Research — Competitive Research Grants	10.206				175,836	175,836
Food and Agricultural Sciences National Needs Graduate Fellowship Grants	10.210				103,256	103,256
Higher Education Multicultural Scholars Program	10.220				16,074	16,074
International Science and Education Grants	10.305				15,873	15,873
Special Supplemental Nutrition Program for Women, Infants, and Children	10.557				32,578	32,578
Department of Defense —						
Military Medical Research and Development	12.420				127,447	127,447
Department of Education:						
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	84.015				26,826	26,826
Fund for the Improvement of Postsecondary Education	84.116				47,788	47,788
National Professional Development Program (84.195N)	84.195				334,915	334,915
Graduate Assistance in Areas of National Need	84.200				974	974
Language Resource Centers	84.229				396,745	396,745
Education Research, Development and Dissemination	84.305				1,246,275	1,246,275
Special Education — Personnel Development to Improve Services and Results for Children with Disabilities	84.325				111,350	111,350
Demonstration Projects to Support Postsecondary Faculty, Staff, and Administrations in Educating Students with Disabilities	84.333				33,757	33,757
Mathematics and Science Partnerships	84.366			8,597		8,597
Improving Teacher Quality State Grants	84.367			78,959		78,959
National Writing Project	84.928			50,281		50,281
Department of Health and Human Services:						
Improving, Enhancing, and Evaluating Outcomes of Comprehensive Heart Health Care Programs for High-Risk Women	93.012			376		376
Innovations in Applied Public Health Research	93.061				389,454	389,454
Area Health Education Centers Point of Service Maintenance and Enhancement Awards	93.107				44,017	44,017
Maternal and Child Health Federal Consolidated Programs	93.110				1,885,449	1,885,449
Oral Diseases and Disorders Research	93.121				1,053,829	1,053,829
Nurse Anesthetist Traineeships	93.124				1,902	1,902
Centers for Research and Demonstration for Health Promotion and Disease Prevention	93.135				753,957	753,957
NIEHS Hazardous Waste Worker Health and Safety Training	93.142			232,736		232,736
Research Related to Deafness and Communication Disorders	93.173				57,410	57,410
National Research Service Awards — Health Services Research Training	93.225				476,811	476,811
Advanced Nursing Education Grant Program	93.247			39,610	236,182	275,792
Public Health Training Centers Grant Program	93.249				392,783	392,783
Occupational Safety and Health Program	93.262				1,545,232	1,545,232
Comprehensive Geriatric Education Program	93.265				160,307	160,307
Drug Abuse and Addiction Research Programs	93.279				1,582,604	1,582,604
Mental Health National Research Service Awards for Research Training	93.282				707,402	707,402
Centers for Disease Control and Prevention — Investigations and Technical Assistance	93.283				92,580	92,580
Discovery and Applied Research for Technological Innovations to Improve Human Health	93.286				208,774	208,774

(Continued)



# UNIVERSITY OF MINNESOTA

## SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS FOR THE YEAR ENDED JUNE 30, 2011

Subagency (R&D)/A133 Program Name	CFDA	ARRA Pass-Through Expenditures	ARRA Direct Expenditures	Non-ARRA Pass-Through Expenditures	Non-ARRA Direct Expenditures	Total Expenditures
Advanced Nursing Education Traineeships	93.358	\$ -	\$ -	\$ -	\$ 79,989	\$ 79,989
Nurse Education, Practice and Retention Grants	93.359				285,927	285,927
Nursing Research	93.361				24,133	24,133
National Center for Research Resources	93.389				355,928	355,928
Cancer Research Manpower	93.398				1,017,428	1,017,428
ARRA — Public Health Traineeship Program	93.405		44,000			44,000
ARRA — Scholarships for Disadvantaged Students	93.407		15,208			15,208
Foster Care — Title IV-E	93.658			2,336,073		2,336,073
Trans-NIH Recovery Act Research Support	93.701		167,836			167,836
ARRA — Health Information Technology Professionals in Health Care	93.721		1,319,958			1,319,958
Health Careers Opportunity Program	93.822				402,500	402,500
Cardiovascular Diseases Research	93.837				671,068	671,068
Lung Diseases Research	93.838				570,716	570,716
Blood Diseases and Resources Research	93.839				350,064	350,064
Arthritis, Musculoskeletal and Skin Diseases Research	93.846				623,565	623,565
Diabetes, Digestive, and Kidney Diseases Extramural Research	93.847				1,063,895	1,063,895
Extramural Research Programs in the Neurosciences and Neurological Disorders	93.853				37,602	37,602
Allergy, Immunology and Transplantation Research	93.855				384,908	384,908
Biomedical Research and Research Training	93.859				1,602,696	1,602,696
Child Health and Human Development Extramural Research	93.865				540,380	540,380
Aging Research	93.866				348,642	348,642
Vision Research	93.867				247,157	247,157
Grants for Training in Primary Care Medicine and Dentistry	93.884				893,575	893,575
Scholarships for Health Professions Students from Disadvantaged Backgrounds	93.925				23,024	23,024
Public Health Traineeships	93.964				42,728	42,728
Geriatric Education Centers	93.969				98,620	98,620
Health Professions Recruitment Program for Indians	93.970				5,777	5,777
International Research and Research Training	93.989				195,716	195,716
Bioterrorism Training and Curriculum Development Program	93.996				(189)	(189)
Contract-Department of Health and Human Services-Food and Drug Administration	93.C08			20,374		20,374
Department of Homeland Security — Homeland Security-related Science, Technology, Engineering, and Mathematics Career Development Program	97.104				156,480	156,480
Department of Labor — Undi CFDA-Department of Labor	17.UXX			95,568		95,568
Department of the Interior — Assistance to State Water Resources Research Institutes	15.805				(1,947)	(1,947)
Department of Veterans Affairs — Contract-Department of Veterans Affairs	64.CXX				947	947
Environmental Protection Agency — Science to Achieve Results Fellowship Program	66.514				13,796	13,796
National Aeronautics and Space Administration: Aerospace Education Services Program	43.001				231,940	231,940
Unid CFDA-National Aeronautics and Space Administration	43.UXX				10,728	10,728
National Science Foundation: Engineering Grants	47.041				109,642	109,642
Mathematical and Physical Sciences	47.049				118,871	118,871
Geosciences	47.050				48,930	48,930
Biological Sciences	47.074				126,728	126,728
Education and Human Resources	47.076				1,021,420	1,021,420
International Science and Engineering (OISE)	47.079				86,891	86,891
Unid CFDA-National Science Foundation	47.UXX				2,248	2,248

(Continued)

# UNIVERSITY OF MINNESOTA

## SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS FOR THE YEAR ENDED JUNE 30, 2011

Subagency (R&D)/A133 Program Name	CFDA	ARRA Pass-Through Expenditures	ARRA Direct Expenditures	Non-ARRA Pass-Through Expenditures	Non-ARRA Direct Expenditures	Total Expenditures
U.S. Department of State — Undi CFDA-Department of State	19.UXX	\$ -	\$ -	\$ 345,721	\$ -	\$ 345,721
Total Instruction		-	1,547,002	3,249,211	24,050,910	28,847,123
Total Non Clustered Programs		1,223,246	7,929,971	17,518,635	74,702,741	101,374,593
TOTAL EXPENDITURES		\$54,206,675	\$80,804,621	\$87,066,792	\$962,016,132	\$1,184,094,220

See notes to the schedule of expenditures of federal awards

(Concluded)

# UNIVERSITY OF MINNESOTA

## NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS FOR THE YEAR ENDED JUNE 30, 2011

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### 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accompanying schedule of expenditures of federal awards (the "Schedule") includes the federal grant activity of the University of Minnesota (the "University") and is prepared on the cash basis of accounting. The information presented in the Schedule is presented 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*. Therefore, some amounts presented in the Schedule may differ from amounts presented in, or used in, the preparation of the University's consolidated financial statements.

The University passes through certain funds to subgrantee organizations. Expenditures incurred by the subgrantees and reimbursed by the University are presented in the Schedule but not in the consolidated financial statements of the University. The University is also the subrecipient of federal funds, which have been subject to testing and are reported expenditures included as pass-throughs in the Schedule.

### 2. FACILITIES AND ADMINISTRATIVE RATES

The University utilized facilities and administrative rates that have been negotiated with and approved by its cognizant agency, the U.S. Department of Health and Human Services, and are effective for the period of July 1, 2007 through June 30, 2011.

### 3. CATALOG OF FEDERAL DOMESTIC ASSISTANCE (CFDA) NUMBERS

Some of the program, grants, and/or other awards included in the Schedule are contracts, which do not report CFDA numbers. The expenditure amounts related to these programs, grants, and/or other awards have been reported, generally, at an agency level.

### 4. FEDERAL PERKINS LOAN PROGRAM

Amounts reported in the Schedule for the Federal Perkins Loan Program represent administrative and collection costs. Outstanding loans at June 30, 2011, under the Federal Perkins Loan Program were \$37,458,547. New Federal Perkins Loans of \$5,510,295 were advanced to students during the year ended June 30, 2011.

### 5. NEGATIVE EXPENDITURES

Within the Schedule there are negative amounts which represent a true-up of the grants awards received versus the expenditures incurred. The negative amounts also remove the need for any reconciliation necessary for the federal agencies.

## 6. RECONCILIATION OF FEDERAL AWARDS TO THE CONSOLIDATED FINANCIAL STATEMENTS

The following schedule is a reconciliation of total expenditures as shown on the Schedule to the general ledger accounts included in the operating expenses reported on the consolidated statement of revenues, expenses and changes in net assets for the year ended June 30, 2011, which is included as part of the University's consolidated financial statements.

Schedule of expenditures of federal awards		\$ 1,184,094,220
Federal loan program amounts provided by Student Finance Office not directly included on the consolidated financial statements (Federal Direct Loan Advances-CFDA 84.268, Federal Work Study-CFDA 84.033, Pell Grant Program-CFDA 84.063, SEOG-CFDA 84.007, ACG-CFDA 84.375, SMART-CFDA 84.376, TEACH-CFDA 84.379 and Health Professions Student Loans-CFDA 93.342)	\$ (491,606,946)	
Expenditures of federal program dollars included in consolidated operating expenses	63,490,720	
Less expenditures not included on the consolidated statement of revenues, expenses, and changes in net assets (equipment, buildings, and structures)	(157,068,702)	
Difference of prior-year overdrafts added back and current-year overdrafts subtracted out	996,152	
Adjustments for expenditures of federal program dollars included in consolidated operating expenses and/or expenditures of non-federal program dollars included in consolidated operating expenses	216,633	
Less cash to accrual basis adjusting journal entries (year-end close)	(6,812,558)	
Less federal pass-through grants not on the consolidated statement of revenues, expenses, and changes in net assets	<u>(93,448,637)</u>	
Subtotal A-133 expense adjustments in federal fund class		(684,233,338)
Expenditures of non-federal dollars included in consolidated operating expenses		2,673,946,426
Internal sales included in consolidated operating expenses		(210,122,478)
Depreciation included in consolidated operating expenses		163,688,584
Non-depreciation and internal sales accrual basis adjusting journal entries (year-end close)		<u>(241,349,695)</u>
Total operating expenses as shown on the consolidated statement of revenues, expenses and changes in net assets for the year ended June 30, 2011		<u>\$ 2,886,023,719</u>

# UNIVERSITY OF MINNESOTA

## SCHEDULE OF FINDINGS AND QUESTIONED COSTS FOR THE YEAR ENDED JUNE 30, 2011

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### SECTION I — SUMMARY OF AUDITORS' RESULTS

#### Financial Statements

- A. Type of auditors' report issued: Unqualified
- B. Internal control over financial reporting:
- Material weakness(es) identified? \_\_\_\_\_ yes      X no
  - Significant deficiency(ies) identified? \_\_\_\_\_ yes      X none reported
- C. Noncompliance material to financial statements noted? \_\_\_\_\_ yes      X no

#### Federal Awards

- D. Internal control over major programs:
- Material weakness(es) identified? \_\_\_\_\_ yes      X no
  - Significant deficiency(ies) identified? \_\_\_\_\_ yes      X none reported
- E. Type of auditors' report issued on compliance for major programs: Unqualified
- F. Any audit findings disclosed that are required to be reported in accordance with Section 510(a) of Circular A-133? \_\_\_\_\_ yes      X no
- G. Identification of major programs:

CFDA Number	Name of Federal Program or Cluster
Various	Research and Development Cluster*
Various	Student Financial Aid Cluster*
84.394	State Fiscal Stabilization Fund (SFSF) — Education State Grants, Recovery Act
98.CXX	Contract — United States Agency for International Development
10.561	State Administrative Matching Grants for the Supplemental Nutrition Assistance Program
93.701	Trans-NIH Recovery Act Research Support
93.703	ARRA Grants to Health Center Programs

\*This program has various and unidentified CFDA numbers.

- H. Dollar threshold used to distinguish between Type A and Type B programs: \$3,552,283 for Type A Programs  
\$355,228 for Type B Programs
- I. Auditee qualified as low-risk auditee? X yes      \_\_\_\_\_ no

# **UNIVERSITY OF MINNESOTA**

## **SCHEDULE OF FINDINGS AND QUESTIONED COSTS FOR THE YEAR ENDED JUNE 30, 2011**

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### **SECTION II — FINANCIAL STATEMENT FINDINGS**

No financial statement matters are reportable matters.

### **SECTION III — FEDERAL AWARD FINDINGS AND QUESTIONED COSTS**

No matters are reportable matters.