



THE UNIVERSITY OF ALABAMA AT BIRMINGHAM

Report on Federal Awards in Accordance
with OMB Circular A-133

Year ended September 30, 2003

THE UNIVERSITY OF ALABAMA AT BIRMINGHAM

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PART I
FEDERAL AWARD PROGRAMS



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**Independent Auditors' Report on Compliance and on Internal Control
over Financial Reporting Based on an Audit of Financial Statements
Performed in Accordance with *Government Auditing Standards***

The Board of Trustees of The University of Alabama and
the President of the University of Alabama at Birmingham:

We have audited the basic financial statements of The University of Alabama at Birmingham (the University) as of and for the year ended September 30, 2003, and have issued our report thereon dated November 21, 2003. 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.

Compliance

As part of obtaining reasonable assurance about whether the University's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grants, 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 that are required to be reported under *Government Auditing Standards*.

Internal Control over Financial Reporting

In planning and performing our audit, we considered the University's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the basic financial statements and not to provide assurance on internal control over financial reporting. Our consideration of internal control over financial reporting would not necessarily disclose all matters in internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving internal control over financial reporting and its operation that we consider to be material weaknesses. However, we noted other matters involving internal control over financial reporting, which we have reported to management of the University in a separate letter dated November 21, 2003.



This report is intended solely for the information and use of the University, the Board of Trustees of the University of Alabama, 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.

KPMG LLP

November 21, 2003



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Independent Auditors' Report on Compliance with Requirements Applicable to Each Major Program and on Internal Control over Compliance in Accordance with OMB Circular A-133

The Board of Trustees of The University of Alabama and
the President of the University of Alabama at Birmingham:

Compliance

We have audited the compliance of The University of Alabama at Birmingham (the University) with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement* that are applicable to each of its major federal programs for the year ended September 30, 2003, except those requirements discussed in the third following paragraph. 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 the 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 consider necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination of the University's compliance with those requirements.

In our opinion, the University complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended September 30, 2003. However, the results of our auditing procedures disclosed instances of noncompliance with those requirements, which are required to be reported in accordance with OMB Circular A-133 and which are described in the accompanying schedule of findings and questioned costs as items 03-1 and 03-2.

We did not audit the University's compliance with requirements governing student loan repayments. Those requirements govern functions that are performed by AMS Servicing Group (AMS). Since we did not apply auditing procedures to satisfy ourselves as to compliance with those requirements, the scope of our work was not sufficient to enable us to express, and we do not express, an opinion on compliance with those requirements.



AMS' compliance with the requirements governing the functions that it performs for the University was examined by other accountants whose report has been furnished to us. The report of the other accountants indicates that compliance with those requirements was examined in accordance with the U.S. Department of Education's Audit Guide, *Compliance Audits (Attestation Engagements) of Federal Student Financial Assistance Programs at Participating Institutions and Institution Servicers*. Based on our review of the service organization accountants' report, we have determined that all of the compliance requirements included in the *Compliance Supplement* that are applicable to the major programs in which the University participates are addressed in either our report or the report of the service organization accountants. Further, based on our review of the service organization accountants' report, we have determined that it does not contain any findings of noncompliance that would have a direct and material effect on the University's major programs.

Internal Control over Compliance

The management of the University is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered the University's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133.

Requirements governing student loan repayments are performed by AMS. Internal control over compliance relating to such functions was reported on by other accountants in accordance with the U.S. Department of Education's Audit Guide, *Compliance Audits (Attestation Engagements) of Federal Student Financial Assistance Programs at Participating Institutions and Institution Servicers*. A copy of the service organization accountants' report has been furnished to us. However, the scope of our work did not extend to internal control maintained at AMS.

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

Schedules of Expenditures of Federal Awards and Expenditures of Federal Awards by Federal Agency

We have audited the basic financial statements of the University as of and for the year ended September 30, 2003, and have issued our report thereon dated November 21, 2003. Our audit was performed for the purpose of forming an opinion on the basic financial statements taken as a whole. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by OMB Circular A-133 and is not a required part of the basic financial statements. The accompanying schedule of expenditures of federal awards by federal agency is also presented for purposes of additional analysis and is also not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.



This report is intended solely for the information and use of the University, the Board of Trustees of the University of Alabama, 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.

KPMG LLP

November 21, 2003, except as to
Compliance and Internal Control
over Compliance, which is as of
August 27, 2004

THE UNIVERSITY OF ALABAMA AT BIRMINGHAM

Schedule of Expenditures of Federal Awards

Year ended September 30, 2003

Federal grantor	Pass-through grantor	Identifying number	CFDA Number	Total expenditures
Major programs:				
Research and development:				
U.S Agency for International Development:				
Pass-Through:				
USAID/Ghana	Univ of Georgia	RC710-013/92	02.641	\$ 55,133
Contract	Population Council	A197.77A	02.RD	14,551
Contract	Johns Hopkins University	HRN-5986-A-00-6010-00	02.RD	699,090
Total U.S. Agency for International Development				768,774
U.S. Department of Agriculture:				
Direct:				
Grants for Agricultural Research			10.206	162,911
Pass-Through:				
Initiative for Future Agriculture and Food Systems	Baylor	4600404357	10.302	2,337
Contract	The Nature Conservancy	893-0001	10.893-0001	21,297
Total Pass-Through				23,634
Total U.S Department of Agriculture				186,545
U.S. Department of Commerce:				
Pass-Through:				
Sea Grant Support	Univ. Southern Mississippi	NA16RG2258	11.417	33,862
Sea Grant Support	Mississippi-AL Sea Grant	E/O 16	11.417	3,860
Total U.S. Department of Commerce				37,722
U.S. Department of Defense:				
Direct:				
Basic & Applied Scientific Research			12.300	2,028,644
Military Medical Research & Dev.			12.420	3,411,379
Basic Scientific Research			12.431	262,944
Contract #C02-1039			12.C02-1039	13,904
Contract #F08637-37-01-C-6003			12.F08637-37-01	14,810
Contract #MDA972-01-1-0030			12.MDA972-01-1-0030	379,035
Contract #F08637-02-C-7027			12.F08637-02-C-7027	44,937
Contract #EEC-0302725			12.EEC-0302725	68,199
Contract #DAAE24-02-P-0104			12.DAAE24-02-P-0104	45,852
Total Direct				6,269,704
Pass-Through:				
Basic & Applied Scientific Research	Indiana University	N000014-01-1-0746	12.300	194,347
Military Medical Research and Dev.	Virtual Drug Dev.	DAMD17-02-2-0039	12.420	358,773
Basic Scientific Research	University of Alabama	03-028	12.431	3,350
Contract	MSU	N62306-01-D-7110/0033	12.RD	24,467
Contract	MSU	N62306-01-D-7110/0010	12.RD	16,319
Contract	MSU	N62306-01-D-7110/0014	12.RD	16,617
Contract	MSU	301379	12.RD	572,863
Contract	Vanderbilt	15335-S2	12.RD	54,428
Contract	MSU	N62306-01-D-7110/0044	12.RD	65,487
Contract	MSU	N62306-01-D-7110/0054	12.RD	91,275
Contract	MSU	302133	12.RD	75,182
Contract	MSU	301497	12.RD	93,596
Contract	MSU	301488	12.RD	76,041
Contract	Sverdrup Tech.	T03-54	12.RD	37,642
Contract	Vanderbilt	16741-S1	12.RD	25,733
Contract	Medteams	02-005	12.RD	76,328
Contract	MUSC Foundation for Research	None	12.RD	11,045
Contract	Advanced Technology Inst.	20011080	12.RD	265,986
Contract	Tuskegee Univ.	F33615-99-C-3608	12.RD	36,058
Contract	Tuskegee Univ.	DACA42-01-C-0039	12.RD	25,025
Contract	Tulane	N000140111032	12.RD	84,772
Contract	Anteon	F33615-98-D-3210	12.RD	19,917
Contract	Sierra Engineering	SEINC100	12.RD	10,000
Total Pass-Through				2,235,251
Total U.S. Department of Defense				8,504,955
U.S. Department of Interior:				
Direct:				
Fish and Wildlife Management Assistance			15.608	122,002
Pass-Through:				
Assistance to State Water Res. Research Inst.	Auburn University	02-EI-420439-1	15.805	18,262
Assistance to State Water Res. Research Inst.	Auburn University	02-EI-420439-2	15.805	21,759
Assistance to State Water Res. Research Inst.	Auburn University	02-EI-420439-3	15.805	10,627
Total Pass-Through				50,648
Total U.S. Department of Interior				172,650

See accompanying notes to schedules of expenditures of federal awards and expenditures of federal awards by federal agency.

THE UNIVERSITY OF ALABAMA AT BIRMINGHAM

Schedule of Expenditures of Federal Awards

Year ended September 30, 2003

Federal grantor	Pass-through grantor	Identifying number	CFDA Number	Total expenditures
U.S. Department of Justice:				
Direct:				
Drug Court Discretionary Grant Program			16.585	\$ 69,903
Com. Prosecution and Project Safe Neighborhoods			16.609	43,614
Total Direct				113,517
Pass-Through:				
Drug Court Discretionary Grant Program	OK City National Mem. Inst.	2000-DT-CX-K002	16.585	401,748
Total U.S. Department of Justice				515,265
U.S. Department of Labor:				
Direct:				
Contract #J-9-P-7-0048			17.J-9-P-2-0048	85,056
Contract #J-9-P-2-0035			17.J-9-P-2-0035	36,771
Total U.S. Department of Labor				121,827
U.S. Department of Transportation:				
Direct:				
University Transportation Centers Program			20.701	1,057,185
Pass-Through:				
University Transportation Centers Program	Univ. of Alabama	03-017	20.701	10,659
University Transportation Centers Program	Univ. of Alabama	01-084	20.701	33,289
University Transportation Centers Program	Univ. of Alabama	01-070	20.701	8,939
University Transportation Centers Program	Univ. of Alabama	01-091	20.701	10,103
University Transportation Centers Program	Univ. of Alabama	01-094	20.701	10,590
University Transportation Centers Program	Univ. of Alabama	01-085	20.701	26,723
University Transportation Centers Program	Univ. of Alabama	01-095	20.701	36,574
University Transportation Centers Program	Univ. of Alabama	DTRS98-G0028	20.701	5,277
University Transportation Centers Program	Univ. of Alabama	02-050	20.701	28,543
University Transportation Centers Program	Univ. of Alabama	02-072	20.701	44,460
University Transportation Centers Program	Univ. of Alabama	03-003	20.701	33,065
University Transportation Centers Program	Univ. of Alabama	02-071	20.701	70,602
University Transportation Centers Program	Univ. of Alabama	03-006	20.701	31,469
University Transportation Centers Program	Univ. of Alabama	02-081	20.701	36,549
University Transportation Centers Program	Univ. of Alabama	DTRS98-G0028	20.701	13,024
University Transportation Centers Program	Univ. of Alabama	00-069	20.701	1,825
University Transportation Centers Program	Univ. of Alabama	01-071	20.701	5,205
Contract	Univ. of Alabama in Huntsville	2003-102	20.RD	5,497
Contract	AL Dept of Transportation	930-517	20.RD	109,830
Contract	AL Dept of Transportation	930-549	20.RD	56,644
Contract	AL Dept of Transportation	930-560	20.RD	80,044
Contract	Univ. of Alabama	03-010	20.RD	19,165
Contract	Univ. of Alabama in Huntsville	2003-060	20.RD	2,087
Contract	Southern Research Institute	AL-26-7001	20.RD	198,409
Contract	AL Dept of Transportation	HPP-1602	20.RD	432,731
Contract	AL Dept of Transportation	930-478U	20.RD	8,828
Total Pass-Through				1,320,131
Total U.S. Department of Transportation				2,377,316
National Aeronautics and Space Administration:				
Direct:				
Technology Transfer			43.002	7,451,374
Contract #NAS8-40189			43.NAS8-40189	108,151
Contract #NAS8-99059			43.NAS8-99059	265,646
Contract #NAS8-02062			43.NAS8-02062	116,487
Total Direct				7,941,658
Pass-Through:				
Technology Transfer	Univ. of AL in Huntsville	NCC8-243	43.002	16,562
Technology Transfer	Tuskegee Univ.	NAG3-2654	43.002	(9,026)
Technology Transfer	Inst. Techno. Dev.	NCC8-221	43.002	31,996
Technology Transfer	Univ. of Florida	NCC3-994	43.002	398,685
Contract	Diversified	NAS8-02005	43.RD	7,792
Contract	Univ. of AL in Huntsville	2002-035	43.RD	19,875
Contract	Univ. of AL in Huntsville	2002-081	43.RD	96,579
Contract	Univ. of AL in Huntsville	97-149	43.RD	434
Contract	Univ. of California	2090GDB152	43.RD	81,139
Contract	Diversified	NAS8-02005	43.RD	2,088
Contract	MSU	302987-060806-02	43.RD	186,081
Contract	Plasma Processes Inc.	NAS8-00196	43.RD	14,356
Contract	Univ. of AL in Huntsville	01-01	43.RD	4,816
Total Pass-Through				851,377
Total National Aeronautics and Space Administration				8,793,035

See accompanying notes to schedules of expenditures of federal awards and expenditures of federal awards by federal agency.

THE UNIVERSITY OF ALABAMA AT BIRMINGHAM

Schedule of Expenditures of Federal Awards

Year ended September 30, 2003

<u>Federal grantor</u>	<u>Pass-through grantor</u>	<u>Identifying number</u>	<u>CFDA Number</u>	<u>Total expenditures</u>
National Science Foundation:				
Direct:				
Engineering Grants			47.041	\$ 140,389
Mathematical & Physical Sciences			47.049	571,856
Computer and Information Science and Engineering			47.070	311,598
Biological Sciences			47.074	953,955
Social, Behavioral, and Economic Sciences			47.075	4,313
Educational & Human Resources			47.076	53,136
Polar Programs			47.078	56,750
Total Direct				<u>2,091,997</u>
Pass-Through:				
Computer and Information Sci. & Eng.	SURA	2002-103	47.070	91,071
Computer and Information Sci. & Eng.	Cornell Univ.	38002-7009	47.070	260,285
Educational & Human Resources	Birmingham Southern College	DUE-0126478	47.076	579
Educational & Human Resources	Univ. of Mississippi	EPS-0083128	47.076	11,566
Educational & Human Resources	Auburn University	01-CE-420075	47.076	33,125
Educational & Human Resources	Univ. of Alabama	01-016	47.076	101,488
Educational & Human Resources	Univ. of Alabama in Huntsville	2001-354	47.076	201,629
Educational & Human Resources	NDSU	4537	47.076	(5,326)
Contract	Sioux Manufacturing	DMI-0238610	47.RD	3,554
Contract	Sioux Manufacturing	3962	47.RD	(6,242)
Contract	Puerto Rico	534574	47.RD	25,122
Total Pass-Through				<u>716,851</u>
Total National Science Foundation				<u>2,808,848</u>
Tennessee Valley Authority:				
Direct:				
Contract #98RE4-233022			62.98RE4-233022	35,991
U.S. Department of Veterans Affairs:				
Direct:				
Contract #508-D36012			64.508-D36012	2,186
Contract #508-D25042			64.508-D25042	1,609
Contract #508-D36014			64.508-D36014	11,503
Contract #V247P-1075			64.V247P-1075	5,330
Contract #508-D35024			64.508-D35024	956
Contract #508-D35021			64.508-D35021	979
Contract #V521P-4402			64.V521P-4402	4,142
Contracts- Intergovernmental Personnel			64.RD	1,708,078
Total U.S. Department of Veterans Affairs				<u>1,734,783</u>
U.S. Environmental Protection Agency:				
Pass-Through:				
Env. Protection-Consolidated Research	Univ. of South Alabama	01-000279	66.500	3,086
Env. Protection-Consolidated Research	Health Effects Inst.	R-824835	66.500	20,547
Contract	US Infrastructure	20702	66.RD	33,044
Total U.S. Environmental Protection Agency				<u>56,677</u>
U.S. Department of Energy:				
Direct:				
Office of Science Financial Assistance Program			81.049	422,167
University Coal Research			81.057	10,879
Conservation Research and Dev.			81.086	1,114,040
Contract #DE-AP26-01NT00423			81.DE-AP26-OINT00423	6,191
Total Direct				<u>1,553,277</u>
Pass-Through:				
Office of Science Financial Assistance Program	Washington Univ.	209280S/W	81.049	34,829
Office of Science Financial Assistance Program	Techsavants Inc.	DE-FG02-01ER83336	81.049	8,916
Renewable Energy Research and Dev.	SRI	DE-FG36-02GO12024	81.087	2,762
Contract	Sandia	117320	81.RD	1,033
Contract	L. Livermore	W-7405-ENG48	81.RD	13,822
Contract	Los Alamos	W-7405-ENG36	81.RD	121,799
Contract	Sandia	100941	81.RD	19,907
Contract	L.Livermore	W-7405-ENG48	81.RD	80,476
Contract	SRI	S02-007	81.RD	97,627
Total Pass-Through				<u>381,171</u>
Total U.S. Department of Energy				<u>1,934,448</u>
U.S. Department of Education:				
Direct:				
National Institute on Disability and Rehab. Res.			84.133	1,730,804
Graduate Assistance in Areas of National Need			84.200	56,902
Total Direct				<u>1,787,706</u>

See accompanying notes to schedules of expenditures of federal awards and expenditures of federal awards by federal agency.

THE UNIVERSITY OF ALABAMA AT BIRMINGHAM

Schedule of Expenditures of Federal Awards

Year ended September 30, 2003

Federal grantor	Pass-through grantor	Identifying number	CFDA Number	Total expenditures
Pass-Through:				
Special Education-Grants to States	ASDE	U300257	84.027	\$ 24,932
Fund for the Improvement of Postsecondary Ed.	Great Cities Univ.	P116Z01010135	84.116	21,999
National Institute on Disability and Rehab. Res.	Wayne State Univ.	H133G80073	84.133	6,484
Preparing Tomorrow's Teachers to Use Technology	East Tenn. State Univ.	P342A010085	84.342	327
Contract	Graig Hospital	2677	84.RD	27,315
Total Pass-Through				81,057
Total U.S. Department of Education				1,868,763
U.S. Department of Health & Human Services:				
Direct:				
Food and Drug Administration Research			93.103	113,092
Biological Response to Environmental Health			93.113	2,437,897
Oral Disease & Disorders Research			93.121	2,285,807
Centers for Res. & Dev.-Health Promotion & Dis. Prev.			93.135	2,415,804
Injury Prevention & Control			93.136	2,036,225
HIV Demo. Program for Children, Adolescents, & Women			93.153	846,722
Research Related to Deafness & Communication			93.173	847,900
Disabilities Prevention			93.184	(10,452)
Health Care Systems Cost and Access Res. & Dev.			93.226	1,345,102
Consolidated Knowledge Dev. & Application Program			93.230	30,883
Mental Health Research Grants			93.242	3,556,523
SAMHSA-Proj. of Regional & National Significance			93.243	192,323
Occupational Safety and Health Research Grants			93.262	151,216
Alcohol Research Programs			93.273	2,944,967
Drug Abuse Research Programs			93.279	2,274,752
Center for Disease Control & Pre.-Investigation & Tech.			93.283	462,475
Biomedical Imaging Research			93.286	8,533
Comparative Medicine			93.306	940,895
Clinical Research			93.333	2,078,435
Nursing Research			93.361	1,788,903
Biomedical Technology			93.371	11,837
Minority Biomedical Research Support			93.375	98,409
Research Infrastructure			93.389	453,051
Cancer Cause & Prevention Research			93.393	2,295,387
Cancer Detection & Diagnosis Research			93.394	1,217,834
Cancer Treatment Research			93.395	7,309,620
Cancer Biology Research			93.396	3,011,599
Cancer Centers Support			93.397	11,365,049
Cancer Research Manpower			93.398	783,734
Cancer Control			93.399	4,537,183
Cell Biology and Biophysics Research			93.821	1,662,293
Heart & Vascular Disease Research			93.837	13,420,537
Lung Disease Research			93.838	5,077,998
Blood Disease & Resources Research			93.839	2,744,524
Arthritis, Musculoskeletal & Skin Diseases			93.846	6,180,109
Diabetes, Endocrinology & Metabolism			93.847	6,832,229
Digestive Diseases & Nutrition Research			93.848	6,193,312
Kidney Disease, Urology & Hematology			93.849	5,907,613
Clinical Res. Related to Neurological Disorders			93.853	6,575,676
Biological Basis Research in the Neurosciences			93.854	2,694,905
Allergy, Immunology & Transplantation			93.855	5,159,489
Microbiology & Infectious Diseases			93.856	25,554,875
Pharmacology, Physiology, and Biological Chem. Res.			93.859	2,096,257
Genetics and Developmental Biology Research			93.862	740,180
Population Research			93.864	1,748,408
Research for Mothers & Children			93.865	7,650,922
Aging Research			93.866	5,548,116
Vision Research			93.867	4,464,032
Medical Library Assistance			93.879	59,693
Project Grants for Renovations or Construction			93.887	5,114,877
Center for Medical Rehabilitation Research			93.929	1,151,157
Fogarty International Res. Collaboration Award			93.934	222,413
Epidemiological Research Studies of AIDS and HIV			93.943	1,142,130
Coop. Agree. to Support State-Based Infant Health Init.			93.946	562,766
Tuberculosis Demo. Research, Public and Prof. Ed.			93.947	44,420
Special Minority Initiatives			93.960	240,600
Preventive Health Services-Sexually Trans. Dis. Control			93.977	205,525
Preventive Health Services-Sexually Trans. Dis. Research			93.978	(33,124)
Contract #N01-HR-56077			93.RD	(15,125)
Contract #N01-CN-35105			93.RD	121,058
Contract #N01-CN-15109			93.RD	218,833
Contract #CDC166804			93.RD	40,837
Contract #N01-AI-65296			93.RD	92,640
Contract #N01-AI-30021			93.RD	93,553
Contract #200-2001-00096			93.RD	167,635
Contract #N01-CN-25105			93.RD	138,630
Contract #N01-CN-25003			93.RD	21,727
Contract #N01-AI-65306			93.RD	3,779,490

See accompanying notes to schedules of expenditures of federal awards and expenditures of federal awards by federal agency.

THE UNIVERSITY OF ALABAMA AT BIRMINGHAM

Schedule of Expenditures of Federal Awards

Year ended September 30, 2003

Federal grantor	Pass-through grantor	Identifying number	CFDA Number	Total expenditures
Contract #200-00-0022			93.RD	\$ 372,455
Contract #N01-HV-68166			93.RD	44,428
Contract #N01-CN-35577			93.RD	32,517
Contract #N01-CN-25112			93.RD	173,268
Contract #N01-CN-25115			93.RD	65,948
Contract #N01-AI-30025			93.RD	1,310,760
Contract #263-MQ-822598			93.RD	2,266
Contract #N01-CN-25127			93.RD	138,873
Contract #N01-WH-32105			93.RD	1,340,760
Contract #N01-CN-35103			93.RD	85,647
Contract #N01-CN-35104			93.RD	53,810
Contract #N01-CN-35109			93.RD	117,038
Contract #N01-CN-35006			93.RD	83,798
Contract #N01-CN-95117			93.RD	100,864
Contract #N01-CO-97110			93.RD	27,232
Contract #N01-CM-07111			93.RD	140,880
Contract #N01-HC-05188			93.RD	987,421
Contract #N01-CN-05108			93.RD	80,280
Contract #N01-CN-05118			93.RD	74,564
Contract #290-00-0022			93.RD	(24,677)
Contract #N01-AR-02247			93.RD	710,484
Contract #N01-CN-05120			93.RD	72,291
Contract #N01-CN-05119			93.RD	132,682
Contract #N01-AI-15440			93.RD	808,980
Contract #N01-AI-15439			93.RD	673,889
Contract #N01-CN-75022-70			93.RD	4,053,856
Contract #N01-CN-85183			93.RD	264,691
Contract #N01-CN-15128			93.RD	115,388
Contract #200-2001-00130			93.RD	1,182,796
Contract #N01-AI-85347			93.RD	705,549
Contract #N01-HD-83293			93.RD	629,430
Contract #N01-HC-48047			93.RD	165,473
Contract #N01-AI-85338			93.RD	647,043
Contract #N01-HC-95095			93.RD	1,249,765
Contract #N01-CN-85181			93.RD	143,522
Contract #N01-DE-52605			93.RD	80,337
Contract #N01-CN-15123			93.RD	78,792
Contract #N01-CN-015136			93.RD	165,676
Contract #23YS030			93.RD	24,131
Contract #N01-CN-25101			93.RD	238,404
Total Direct				198,804,226
Pass-Through:				
Food and Drug Administration – Research	Children’s Hospital	FD-R-00111104	93.103	(398)
Food and Drug Administration – Research	Univ. of Rochester	411336-G	93.103	852
Maternal and Child Health Federal Consolidates Prog.	AL Medicaid Agency	Unknown	93.110	38,448
Maternal and Child Health Federal Consolidates Prog.	UNC-CH	R40MC00254	93.110	7,856
Maternal and Child Health Federal Consolidates Prog.	Christ Comm.Med. Clinic	Unknown	93.110	19,890
Maternal and Child Health Federal Consolidates Prog.	MCHB-Sickle Cell	U93MC00217	93.110	134,379
Maternal and Child Health Federal Consolidates Prog.	Sickle Cell Foundation	H46MC00236	93.110	24,039
Applied Toxicology Research and Testing	Cytix Corp.	R42ES08933	93.114	889
Applied Toxicology Research and Testing	U of Texas	R01ES09912	93.114	119,464
Projects for Tuberculosis Control Prog.	ADPH	C30117235	93.116	46,933
Projects for Tuberculosis Control Prog.	ADPH	C20113180	93.116	35,164
Projects for Tuberculosis Control Prog.	ADPH	C30117207	93.116	16,285
Oral Disease & Disorders Research	Oregon Health Sci.	R01DE14386	93.121	115,024
Oral Disease & Disorders Research	Meharry Med. College	U54NS41071	93.121	119,658
Oral Disease & Disorders Research	New York Univ.	F5315-12/PO53302	93.121	5,334
Oral Disease & Disorders Research	Vine Brook Rsch Corp.	J00030NHS2	93.121	689
Grants to Increase Organ Donation	UAB-HSF	H39OT00055	93.134	92,664
Injury Prevention and Control Research	Eye Injury	R49/CCR411716	93.136	1,465
AIDS Education and Training Centers	Emory University	H4AHA00067	93.145	172,675
Human Genome Research	Univ of Rochester	412189-G	93.172	24
Human Genome Research	Mass. General Hospital	R01HG01831	93.172	(6,413)
Research on Health Care Outcomes and Quality	UCSF	1837SC	93.180	100,829
Research and Training in Alternative Medicine	Purdue	P50AT00477	93.213	540,497
Research on Healthcare Costs, Quality & Outcomes	Morehouse	R24HS011617	93.226	23,727
Research on Healthcare Costs, Quality & Outcomes	Univ of New Mexico	None	93.226	3,146
Consolidated KD&A Program	Birmingham Health Care	None	93.230	20,396
Mental Health Research Grants	Yale	R01MH61940	93.242	34,116
Mental Health Research Grants	UCSF	P30MH59037	93.242	238,178
Mental Health Research Grants	Emory	R01MH55726	93.242	7,087
Rural Access to Emergency Devices Grant	ADPH	C30117233	93.259	20,008
Occupational Safety and Health Research Grants	Riverbend	R43OH03881	93.262	23,658
Drug Abuse Research Programs	Univ of Alabama	02-076	93.279	186
Drug Abuse Research Programs	Montefiore	R01DA04347	93.279	62,168
Center for Dis. Control & Pre.-Investigation & Tech.	ADPH	C30117085	93.283	11,259
Center for Dis. Control & Pre.-Investigation & Tech.	ADPH	C30117290	93.283	2,731
Center for Dis. Control & Pre.-Investigation & Tech.	ADPH	C30117283	93.283	44,247
Center for Dis. Control & Pre.-Investigation & Tech.	ADPH	C20113192	93.283	27,420

See accompanying notes to schedules of expenditures of federal awards and expenditures of federal awards by federal agency.

THE UNIVERSITY OF ALABAMA AT BIRMINGHAM

Schedule of Expenditures of Federal Awards

Year ended September 30, 2003

Federal grantor	Pass-through grantor	Identifying number	CFDA Number	Total expenditures
Center for Dis. Control & Pre.-Investigation & Tech.	ADPH	C30117128	93.283	\$ 8,821
Center for Dis. Control & Pre.-Investigation & Tech.	ADPH	C30117155	93.283	21,277
Center for Dis. Control & Pre.-Investigation & Tech.	ADPH	C30117140	93.283	51,852
Center for Dis. Control & Pre.-Investigation & Tech.	ASPH	S1451-20/21	93.283	16,167
Center for Dis. Control & Pre.-Investigation & Tech.	ASPH	S1451-20/22	93.283	41,748
Center for Dis. Control & Pre.-Investigation & Tech.	ASPH	S2187-22/22	93.283	85,030
Center for Dis. Control & Pre.-Investigation & Tech.	International Soc. For Travel Med.	U50/CCU4112347	93.283	39,813
Center for Dis. Control & Pre.-Investigation & Tech.	ADPH	None	93.283	20,501
Center for Dis. Control & Pre.-Investigation & Tech.	Hemophilia of CA	U27/CCU413118	93.283	60,534
Center for Dis. Control & Pre.-Investigation & Tech.	ASPH	U36/CCU300430	93.283	39,229
Center for Dis. Control & Pre.-Investigation & Tech.	ASPH	U36/CCU300430	93.283	179,191
Center for Dis. Control & Pre.-Investigation & Tech.	Tulane University	A1001-21/21	93.283	268,897
Center for Dis. Control & Pre.-Investigation & Tech.	ASPH	S1937-21/22	93.283	193,682
Center for Dis. Control & Pre.-Investigation & Tech.	ASPH	S1002-19/20	93.283	19,917
Bioengineering Research	Univ of Connecticut	272803	93.287	48,288
Nursing Research	UA	U01NR04261	93.361	189,150
Nursing Research	RUSH	R01NR05200	93.361	70,878
Nursing Research	Miriam Hospital	R01NR07960	93.361	36,648
Biomedical Research Technology	AZ-Tech	S03-18007	93.371	17,442
Biomedical Research Technology	Scripps	5-71498	93.371	40,915
Research Infrastructure	UAF	02-0054	93.389	26,396
Cancer Cause & Prevention Research	Albert Einstein	R01CA77290	93.393	3,942
Cancer Cause & Prevention Research	Univ of North Carolina	531796	93.393	40,701
Cancer Cause & Prevention Research	AMC Cancer Research Ctr.	701-4651	93.393	(8,781)
Cancer Detection and Diagnosis Research	JHU	8109-59660-X	93.394	71,139
Cancer Detection and Diagnosis Research	X-Ray Imaging	R43CA83425	93.394	2,345
Cancer Detection and Diagnosis Research	X-Ray Imaging	R43CA84791	93.394	7,445
Cancer Detection and Diagnosis Research	ACRIN	6651	93.394	691
Cancer Treatment Research	Southern Research Institute	U19CA67763	93.395	11,827
Cancer Treatment Research	Frontier Science	U10CA21115	93.395	53,055
Cancer Treatment Research	ECOG	CA21115	93.395	1,343
Cancer Treatment Research	Vectorlogics, Inc.	12-01-01	93.395	15,671
Cancer Treatment Research	COG	8605	93.395	202,432
Cancer Treatment Research	National Cancer	U19CA7763	93.395	186,098
Cancer Treatment Research	COG	9737	93.395	5,482
Cancer Treatment Research	CTRF	SWOG-97098	93.395	3,754
Cancer Treatment Research	COG	8675-9703	93.395	11,603
Cancer Treatment Research	COG	8614-9730	93.395	67,007
Cancer Treatment Research	U of FC	U10CA31946	93.395	31,902
Cancer Treatment Research	American College Surg.	F020813004	93.395	2,714
Cancer Treatment Research	Johns Hopkins	U01CA62475	93.395	7,038
Cancer Treatment Research	Pharmasset	R41CA94623	93.395	95,512
Cancer Treatment Research	Diversified Sci., Inc.	R43CA86167	93.395	8,646
Cancer Treatment Research	American College Surg.	U10CA76001	93.395	111,244
Cancer Treatment Research	JHU	8107-54575-X	93.395	(8,314)
Cancer Centers Support	UCLA	2121GCHI137	93.397	60,177
Cancer Centers Support	Nebraska Medical	P50CA72712	93.397	36,052
Cancer Research Manpower	Boston University	425527DJW	93.398	4,000
Cancer Control	Baylor	U10CA86117	93.399	25,156
Cancer Control	SWOG-PCPT	9302	93.399	913
Cancer Control	SWOG	U10CA37429	93.399	17,823
Medical Assistance Program	AL Medicaid	02-39	93.778	264,309
Cell Biology and Biophysics Research	Univ. of Georgia	P50GM62407	93.821	2,529,012
Heart & Vascular Disease Research	University of South Alabama	R01HL68165	93.837	28,990
Heart & Vascular Disease Research	Arizona State	03-108	93.837	666
Heart & Vascular Disease Research	Pitt Project	104579	93.837	7,076
Heart & Vascular Disease Research	University of Washington	R01HL65622	93.837	806,143
Heart & Vascular Disease Research	Med College Wisconsin	P50HL65203	93.837	49,784
Heart & Vascular Disease Research	Allegheny SRI	R01HL72317	93.837	53,732
Heart & Vascular Disease Research	Univ. of Minnesota	H6636334207	93.837	19,455
Heart & Vascular Disease Research	Pitt Project	U01HL61744	93.837	126,597
Heart & Vascular Disease Research	John Hopkins	R01HL70299	93.837	3,229
Heart & Vascular Disease Research	University of Washington	R01HL71017	93.837	48,946
Heart & Vascular Disease Research	UTMB	03-020	93.837	28,786
Heart & Vascular Disease Research	Univ. of Minnesota	H6636223504	93.837	43,319
Heart & Vascular Disease Research	Brigham and Womens Hospital	R01HL63293	93.837	9,250
Heart & Vascular Disease Research	Proportional Technology	R44HL62135	93.837	1,247
Heart & Vascular Disease Research	Univ. of Minnesota	H6636334208	93.837	13,076
Heart & Vascular Disease Research	Northwestern University	R01HL63771	93.837	27,214
Heart & Vascular Disease Research	Brigham and Womens Hospital	R01HL57915	93.837	1,284
Heart & Vascular Disease Research	University of North Carolina/CH	R01HL677280	93.837	51,846
Heart & Vascular Disease Research	Kaiser	115-9350A	93.837	19,968
Heart & Vascular Disease Research	Univ. of Minnesota	H6636334106	93.837	(2,673)
Heart & Vascular Disease Research	Univ. of Minnesota	H663633426	93.837	(10,657)
Heart & Vascular Disease Research	Univ. of Minnesota	H6636223506	93.837	(2,832)
Heart & Vascular Disease Research	Diversified Sci., Inc.	R44HL62736	93.837	28,085
Lung Disease Research	Washington University	P50HL56419	93.838	182,466
Lung Disease Research	University of Maryland	R01HL63217	93.838	48,685
Blood Disease and Resources Research	Medical College of Georgia	U01HL52193	93.839	13,933
Blood Disease and Resources Research	Yale	R01HL67466	93.839	29,515

See accompanying notes to schedules of expenditures of federal awards and expenditures of federal awards by federal agency.

THE UNIVERSITY OF ALABAMA AT BIRMINGHAM

Schedule of Expenditures of Federal Awards

Year ended September 30, 2003

Federal grantor	Pass-through grantor	Identifying number	CFDA Number	Total expenditures
Arthritis, Musculoskeletal & Skin Diseases	MatTek	None	93.846	\$ 734
Arthritis, Musculoskeletal & Skin Diseases	University of Rochester	R01AR46825	93.846	36,673
Arthritis, Musculoskeletal & Skin Diseases	Indiana Univ.	R01AR/AG43348	93.846	4,174
Arthritis, Musculoskeletal & Skin Diseases	Texas A & M	S900185	93.846	87,014
Arthritis, Musculoskeletal & Skin Diseases	Texas A & M	S900216	93.846	62,174
Arthritis, Musculoskeletal & Skin Diseases	Spire Co.	200505	93.846	15,792
Diabetes, Endocrinology and Metabolism Research	Biomed. Ente.	R43DK59062	93.847	31,484
Diabetes, Endocrinology and Metabolism Research	UC San Francisco	R01DK57508	93.847	48,668
Diabetes, Endocrinology and Metabolism Research	NCIRE	GRU0012FGS02	93.847	2,059
Diabetes, Endocrinology and Metabolism Research	NCIRE	GRU0019FGS-J-02	93.847	52,948
Diabetes, Endocrinology and Metabolism Research	Nacelle Therapeutics	R43DK61866	93.847	30,156
Digestive Diseases and Nutrition Research	University of Penn.	R01DK60432	93.848	15,845
Digestive Diseases and Nutrition Research	NBER Inc.	R01DK54826	93.848	11,440
Digestive Diseases and Nutrition Research	Univ. of Med. & Dent. of New Jersey	R1DK60438	93.848	6,863
Digestive Diseases and Nutrition Research	SW Med. Sch.	GMO000969	93.848	385
Digestive Diseases and Nutrition Research	Barnes Jewish Hospital	R01DK57890	93.848	30,674
Kidney Disease, Urology & Hematology	Johns Hopkins	8009-35836-0	93.849	107,673
Kidney Disease, Urology & Hematology	Mayo Clinic	DK56957	93.849	143,520
Kidney Disease, Urology & Hematology	Rhode Island Hospital	U01DK61700	93.849	76,316
Kidney Disease, Urology & Hematology	Wake Forest	U01DK57298	93.849	102,363
Kidney Disease, Urology & Hematology	Univ. of Kansas Med. Ctr.	A0108171	93.849	162,359
Kidney Disease, Urology & Hematology	NY Medical	R01DK54943	93.849	(9,300)
Kidney Disease, Urology & Hematology	University of Pittsburg	104257-1	93.849	(1,013)
Kidney Disease, Urology & Hematology	Univ. of Florida	R21DK57257	93.849	44,587
Clinical Res. Related to Neurological Disorders	Rochester	411865-G	93.853	25,100
Clinical Res. Related to Neurological Disorders	Univ. of Wisconsin	P01NS42803	93.853	95,506
Clinical Res. Related to Neurological Disorders	Georgetown	4265-032	93.853	18,795
Clinical Res. Related to Neurological Disorders	Univ of Texas	116383/115709	93.853	362,047
Clinical Res. Related to Neurological Disorders	UMDNJ	99-705	93.853	14,633
Biological Basis Res. In the Neurosciences	Iowa University	4000081786	93.854	8,985
Biological Basis Res. In the Neurosciences	Iowa University	4000086773	93.854	15,409
Biological Basis Res. In the Neurosciences	Univ. of Cal.	K-970711-01	93.854	2,004
Biological Basis Res. In the Neurosciences	Michigan	F001707	93.854	107,053
Biological Basis Res. In the Neurosciences	Univ. of Wisconsin	977B97	93.854	13,509
Biological Basis Res. In the Neurosciences	Med. College GA	0010107-6	93.854	(3,621)
Allergy, Immunology & Transplantation	Family Inter.	645-11	93.855	58,072
Allergy, Immunology & Transplantation	Family Inter.	630-6	93.855	41,584
Allergy, Immunology & Transplantation	NY Medical	46-754-1	93.855	6,675
Allergy, Immunology & Transplantation	NY Medical	SW01	93.855	65,147
Microbiology & Infectious Diseases	Univ of Penn.	R01AI49784	93.856	285,244
Microbiology & Infectious Diseases	Tulane University	R01EY014662	93.856	149,818
Microbiology & Infectious Diseases	Social & Scientific	97PPCL04	93.856	33,641
Microbiology & Infectious Diseases	Univ of New Mexico	A14545	93.856	11,436
Microbiology & Infectious Diseases	University of Virginia	GC10673/114918	93.856	112,256
Microbiology & Infectious Diseases	Social & Scientific	2001C001	93.856	123,053
Microbiology & Infectious Diseases	Bioelastic	R43AI49005	93.856	82,330
Microbiology & Infectious Diseases	Univ. of Minnesota	B6367288102	93.856	27,782
Microbiology & Infectious Diseases	Social & Scientific	97PVCLO5	93.856	29,936
Microbiology & Infectious Diseases	Social & Scientific	202PPCL04	93.856	104,605
Microbiology & Infectious Diseases	Johns Hopkins	8707-74378-X	93.856	9,210
Microbiology & Infectious Diseases	Social & Scientific	202PVL03	93.856	132,310
Microbiology & Infectious Diseases	Vaxin	R41AI52920	93.856	33,487
Microbiology & Infectious Diseases	Social & Scientific	203PC004	93.856	182,769
Microbiology & Infectious Diseases	Univ of Texas	03-027	93.856	22,978
Microbiology & Infectious Diseases	Social & Scientific	203IC002	93.856	232,179
Microbiology & Infectious Diseases	Pharm.	R43AI52999	93.856	41,477
Microbiology & Infectious Diseases	Univ. of Minnesota	B6367288103	93.856	10,521
Microbiology & Infectious Diseases	U of Pittsburg	101033	93.856	24,704
Microbiology & Infectious Diseases	Social & Scientific	27.384.03	93.856	11,947
Microbiology & Infectious Diseases	Michigan	F002449	93.856	177,521
Microbiology & Infectious Diseases	Social & Scientific	27.723	93.856	36,831
Microbiology & Infectious Diseases	Univ. of New Mexico	U01AI45452	93.856	(11,436)
Microbiology & Infectious Diseases	Social & Scientific	200VC001	93.856	276,353
Microbiology & Infectious Diseases	University of Pittsburg	103938	93.856	86,789
Microbiology & Infectious Diseases	Social & Scientific	200PC004	93.856	209,032
Microbiology & Infectious Diseases	Univ. of Minnesota	B6367288101	93.856	(16,240)
Microbiology & Infectious Diseases	Vaxin Pharmaceuticals	R41AI44520	93.856	122,624
Microbiology & Infectious Diseases	Social & Scientific	U01AI38858	93.856	13,459
Microbiology & Infectious Diseases	Univ. of Rochester	411773G	93.856	(12,421)
Microbiology & Infectious Diseases	Fred Hutchinson	2002-4901-479493	93.856	(3,706)
Pharmacology, Physiology, and Biological Chem. Research	Mass. General Hospital	U54GM62119	93.859	310,494
Genetics and Dev. Biology Research	Univ. of Michigan	F005708	93.862	21,404
Population Research	Condax LLC	R44HD3869	93.864	123,649
Center for Research for Mothers and Children	Notre Dame	R01HD3945	93.865	337,984
Center for Research for Mothers and Children	Univ of Minnesota	B6367394101	93.865	9,601
Center for Research for Mothers and Children	Univ of Minnesota	B6367394102	93.865	46,147
Center for Research for Mothers and Children	Univ. of Southern Cal.	H25877	93.865	81,537
Center for Research for Mothers and Children	Boston University	R01HD39611	93.865	168,317
Center for Research for Mothers and Children	Baylor	P01HD40301	93.865	47,265
Center for Research for Mothers and Children	Utah	C023019	93.865	79,709

See accompanying notes to schedules of expenditures of federal awards and expenditures of federal awards by federal agency.

THE UNIVERSITY OF ALABAMA AT BIRMINGHAM

Schedule of Expenditures of Federal Awards

Year ended September 30, 2003

Federal grantor	Pass-through grantor	Identifying number	CFDA Number	Total expenditures
Aging Research	Visual Awareness, Inc.	R44AG182020	93.866	\$ 13,460
Aging Research	Vaxin, Inc.	R01AG20453	93.866	27,614
Aging Research	Communication	R43AG19116	93.866	(54)
Aging Research	UC San Diego	012-00	93.866	14,608
Aging Research	Mayo-Jacksonville	R01AG21875	93.866	82,585
Aging Research	UC San Diego	U01AG10483	93.866	31,042
Aging Research	Univ. of Washington	215620	93.866	152
Aging Research	Wisconsin	P384366	93.866	41,633
Aging Research	Univ. of Washington	561228	93.866	80,688
Aging Research	Columbia University	R01AG15922	93.866	64,752
Aging Research	Boston University	431536	93.866	72,266
Aging Research	Baylor	4600406592	93.866	23,005
Aging Research	Brown University	964328	93.866	24,568
Aging Research	Univ of Rochester	412055-G	93.866	650
Aging Research	Univ. of Washington	389122	93.866	1,630
Aging Research	Wisconsin	R01AG1892201	93.866	65,065
Aging Research	Wisconsin	P378394	93.866	(11,777)
Aging Research	NYUSM	R01AG146-15	93.866	50,433
Vision Research	Ohio State Un.	741742	93.867	36,940
Vision Research	Univ of Missouri	SG000800	93.867	1,465
Vision Research	Oregon Health Sci.	U10EY05874	93.867	1,400
Vision Research	Brookwood Med. Ctr.	R01EY04716	93.867	(6,819)
Vision Research	Jaeb Center	ATS4	93.867	16
Vision Research	Harvard/Schepens	R2412890	93.867	25,000
Vision Research	Ohio State Un.	RF00939304	93.867	58,477
Vision Research	UCSD	10217767	93.867	398,627
Vision Research	Ohio State Un.	RF00944425	93.867	3,986
Vision Research	Ohio State Un.	738116	93.867	1,296
Vision Research	Med. City Dallas Hospital	R01DK49368	93.867	9,220
Vision Research	Sight Savers of Alabama	R01EY04716	93.867	20,011
Vision Research	Univ of Calgary	R01EY13187	93.867	5,379
Alcohol Research Center Grants	Yale	P50AA12870	93.891	7,240
Predoctoral Training in Primary Care	Tulane University	D20HP00012	93.896	138,699
Center for Medical Rehab. Research	Emory University	R01HD37606	93.929	121,562
Center for Medical Rehab. Research	Emory University	5-20560	93.929	106,303
HIV Demonstration, Research, Public & Prof. Ed.	Univ. of Illinois	U62/CCU51363	93.941	195,707
Chronic Disease Prevention and Control	ADPH	C30117146	93.944	49,498
Special Minority Initiatives	DMH/MR	G32967-51	93.960	49,487
Prev. Health Sci.-Sexually Trans. Dis. Control Grants	ADPH	C30117004	93.977	41,980
Prev. Health Sci.-Sexually Trans. Dis. Control Grants	ADPH	C30117147	93.977	46,770
Prev. Health Sci.-Sexually Trans. Dis. Control Grants	ADPH	C90117143	93.977	(6,490)
Unknown	Univ. of Rochester	411891G	93.RD	341,984
Unknown	Med. Ctr. Of N. Cal	R01DK57778	93.RD	9,331
Contract	Auburn	03-OVPR-420540	93.RD	2,016
Contract	Auburn	02-OVPR-423187	93.RD	17,447
Contract	United Way of Central AL	8-KD4-03	93.RD	31,814
Contract	North Shore Univ. Hosp.	N01-AR-12256	93.RD	46,494
Contract	Vanderbilt Univ.	N01-AI-65298	93.RD	109,095
Contract	NSERC	N01-HC-55139	93.RD	(6,484)
Contract	Univ. of Maryland	N01-AI-65299	93.RD	128,270
Contract	Texas Health Sc.	N01-HC-35130	93.RD	(11,064)
Contract	Univ. of Maryland	96-21	93.RD	749
Contract	Ogilvy Public Re.	200-97-0614	93.RD	(138)
Contract	Univ. of Rochester	N01-AI-25460	93.RD	126,337
Contract	Univ of Tennessee	N01-AR-92242	93.RD	35,932
Contract	Univ. North Carolina-CH	535071	93.RD	611,890
Contract	Health Systems Research Inc.	240-97-0033	93.RD	57,787
Contract	Family Health International	N01-AI-35173	93.RD	604,835
Contract	Univ. of Rochester	N01-AI-85336	93.RD	(71,636)
Contract	CHCPE	223-02-1420	93.RD	63,344
Contract	CAN	500-00-0053	93.RD	73,907
Contract	Univ. of Minnesota	N01-DE-72621	93.RD	19,620
Contract	Southern Research Institute	S02-012	93.RD	99,197
Contract	Univ. of Maryland	S00586	93.RD	14,723
Contract	Brigham Hospital	703961	93.RD	131
Contract	Univ. of Washington	N01-HC-95177	93.RD	43,622
Contract	Duke Univ.	N01-HV-59224	93.RD	8,570
Contract	LDS Hospital	N01-LM-03524	93.RD	68,640
Contract	Univ. of Utah	N01-AR-92236	93.RD	89,663
Contract	ACHP	200-95-0953	93.RD	108,846
Contract	UT	R07-3332-50	93.RD	3,515
Contract	Univ. of Med. & Dent. Of New Jersey	None	93.RD	152,592
Contract	SAIC-Fred.	22YS097A	93.RD	17,013
Contract	St. Lewis Univ.	N01-AI-45250	93.RD	202,330
Contract	AL Maternity Inc.	Unknown	93.RD	2,247,746
Total Pass-Through				21,867,292
Total U.S. Department of Health & Human Services				220,671,518
Total Research and Development				250,589,117

See accompanying notes to schedules of expenditures of federal awards and expenditures of federal awards by federal agency.

THE UNIVERSITY OF ALABAMA AT BIRMINGHAM

Schedule of Expenditures of Federal Awards

Year ended September 30, 2003

Federal grantor	Pass-through grantor	Identifying number	CFDA Number	Total expenditures
Student Financial Aid:				
U.S. Department of Education:				
Direct:				
FSEOG			84.007	\$ 1,089,215
Federal Work Study			84.033	1,206,002
Job Location Development Program			84.033	46,220
Federal Perkins Loan Program			84.038	357,111
Federal Pell Grant			84.063	13,166,732
Direct Student Loans			84.268	56,271,000
Total U.S. Department of Education				<u>72,136,280</u>
Total Major Programs				<u>322,725,397</u>
Nonmajor Programs:				
Instruction:				
U.S. Department of Defense:				
Direct:				
Contract #F33600-00-A-0067			12.XX1	116,785
Contract #DADA10-98-H-0186			12.XX2	163,324
Contract #DADA10-02-H-0007			12.XX3	11,735
Contract #DA2171-02A-21B0066			12.XX4	4,283
Contract #N00140-98-G-2413			12.XX5	41,911
Contract #F01600-79-D0466			12.XX6	90,316
Contract #N3569702MDSK			12.XX7	87,018
Contract #N6832204MMARN			12.XX8	2,565
Contract #N6832204MNAVY			12.XX9	630
Contract #Unknown			12.X10	136,108
Total U.S. Department of Defense				<u>654,675</u>
U.S. Department of Labor:				
Pass-Through:				
Workforce Investment Act	Jefferson County	0-1-30-24-05	17.255	(967)
WIA Adult Program	Jefferson County	0-1-30-24-05	17.258	22,564
Total U.S. Department of Labor				<u>21,597</u>
U.S. Department of Transportation:				
Pass-Through:				
Highway Training and Education	AL Dept of Transportation	97-928	20.215	330,695
Highway Training and Education	AL Dept of Transportation	02-1632	20.215	244,072
University Transportation Centers Program	University of Alabama	02215	20.701	41,784
Total U.S. Department of Transportation				<u>616,551</u>
National Aeronautics and Space Administration:				
Contract	University of Alabama in Huntsville	2001-170	43.XX1	35,992
Total National Aeronautics and Space Administration				<u>35,992</u>
National Science Foundation:				
Direct:				
Engineering Grants			47.041	301,637
Mathematical and Physical Sciences			47.049	79,768
Educational & Human Resources			47.076	1,611,561
Total Direct				<u>1,992,966</u>
Pass-Through:				
Mathematical and Physical Sciences	B'ham Public Schools	CPMSA	47.049	27,063
Mathematical and Physical Sciences	Montgomery Public Schools	HRD-980162	47.049	70,651
Educational & Human Resources	Univ. of Illinois	01-316	47.076	107,526
Total Pass-Through				<u>205,240</u>
Total National Science Foundation				<u>2,198,206</u>
U.S. Department of Veterans Affairs:				
Direct:				
Contract #V200P-975			64.XX1	17,552
Contract #V200P-888			64.XX2	(3,417)
Contract #V200P-1167			64.XX3	117,680
Total U.S. Department of Veterans Affairs				<u>131,815</u>
U.S. Department of Education:				
Direct:				
TRIO Student Support Services			84.042	381,041
National Institute on Disability and Rehab. Research			84.133	8,991
Bilingual Education			84.195	599,530
Graduate Assistance in Areas of National Need			84.200	509,047
McNair Post-Baccalaureate Achievement			84.217	217,277
Special Ed.-Personnel Preparation			84.325	578,168
Preparing Tomorrow's Teachers to Use Technology			84.342	275,002
Early Reading First			84.359	206,300
Total Direct				<u>2,775,356</u>

See accompanying notes to schedules of expenditures of federal awards and expenditures of federal awards by federal agency.

THE UNIVERSITY OF ALABAMA AT BIRMINGHAM

Schedule of Expenditures of Federal Awards

Year ended September 30, 2003

Federal grantor	Pass-through grantor	Identifying number	CFDA Number	Total expenditures
Pass-Through:				
Special Education-Grants to States	AL. State Dept of Education	None	84.027	\$ 151,007
Special Education-Grants to States	AL. State Dept of Education	None	84.027	8,850
Special Education-Grants to States	AL. State Dept of Education	U100414	84.027	3,367
Rehab. Services-Vocational Rehab. Grants to States	AL Dept of Rehab.	C30870037	84.126	100,892
Special Education-Preschool Grants	AL. State Dept of Education	None	84.173	8,196
Special Ed.-Grants for Infants and Families with Dis.	ADMH/MR	C2-798404	84.181	(7,186)
Eisenhower Prof. Dev. State Grants	Jeff. Co. Bd of Education	ALAHASP	84.281	101
Eisenhower Prof. Dev. State Grants	ACHE	ALAHASP	84.281	146,683
Eisenhower Prof. Dev. State Grants	ACHE	LEADERSHIP	84.281	26,572
Eisenhower Prof. Dev. State Grants	AL. State Dept of Education	U200430	84.281	44,136
Innovative Education Program Strategies	AL. State Dept of Education	ALAHASP	84.298	2,653
Teacher Quality Enhancement Grants	Dothan City Bd of Education	None	84.336	259,728
Reading Excellence	Mississippi State Dept. of Ed.	01-033201EA08BR204605	84.338	166,540
Preparing Tomorrow's Teachers to Use Tech.	Shoder Ed. Fd.	DE-P342A990509A	84.342	19,283
Preparing Tomorrow's Teachers to Use Tech.	Univ. of Illinois	00-347	84.342	36,794
Preparing Tomorrow's Teachers to Use Tech.	ACHE		84.367	24,288
Total Pass-Through				991,904
Total U.S. Department of Education				3,767,260
U.S. Department of Health & Human Services:				
Direct:				
Minority International Research Training			93.106	246,395
Maternal & Child Health Fed. Consolidated Prog.			93.110	2,273,853
Oral Disease and Disorders Research			93.121	468,498
Nurse Anesthetist Traineeships			93.124	159,547
NIEHS Hazardous Waste Worker Health & Safety Training			93.142	503,844
Special International Postdoctoral Research in AIDS			93.154	1,165,428
Research Related of Deafness and Comm. Disorders			93.173	111,521
Allied Health Projects			93.191	59,697
Research on Healthcare Costs, Quality & Outcomes			93.226	22,186
Mental Health Clinical & AIDS Services			93.244	2,828
Advanced Ed. Nursing Grant Program			93.247	228,073
Occupational Safety and Health - Training Grants			93.263	1,001,571
Alcohol Research Career Dev. Awards			93.271	120,646
Career Dev. Awards			93.277	103,973
Mental Health Research Career/Scientist Dev.			93.281	62,539
Comparative Medicine			93.306	289,321
Clinical Research			93.333	114,338
Professional Nurse Traineeships			93.358	144,637
Nursing Research			93.361	(174)
Cancer Treatment Research			93.395	177,736
Cancer Research Manpower			93.398	1,755,162
Developmental Disabilities University Affiliated Prog.			93.632	441,792
Cell Biology and Biophysics Research			93.821	50,211
Heart & Vascular Disease Research			93.837	1,224,860
Lung Disease Research			93.838	330,387
Arthritis, Musculoskeletal & Skin Diseases			93.846	474,647
Kidney Disease, Urology & Hematology			93.849	389,867
Clinical Res. Related to Neurological Disorders			93.853	171,251
Biological Basis Research in the Neurosciences			93.854	135,397
Allergy, Immunology & Transplantation			93.855	630,513
Microbiology & Infectious Disease			93.856	828,643
Pharmacology, Physiology, and Biological Chem. Res.			93.859	601,542
Population Research			93.864	911,545
Research for Mothers & Children			93.865	650,437
Aging Research			93.866	556,145
Vision Research			93.867	549,330
Medical Library Assistance			93.879	28,591
Residencies and Adv. Ed. In Practice of General Dentistry			93.897	65,535
Center for Medical Rehabilitation Research			93.929	150,758
Health Admin. Traineeships and Special Projects			93.962	68,274
Public Health Traineeships			93.964	84,261
Academic Administrative Units in Primary Care			93.984	178,764
Senior International Fellowships			93.989	676,161
Contract #02T20005201D				25,000
Total Direct				18,235,530
Pass-Through:				
Special Project Grants to Schools of Public Health	ASPH	H173-05/05	93.249	3,269
Centers for Dis. Cont. & Prev.-Invest. & Tech. Assist.	ADPH	C30117291	93.283	7,026
Centers for Dis. Cont. & Prev.-Invest. & Tech. Assist.	Teachers of Preventive Med.	U50CCU300860	93.283	19,002
Population Research	Univ of California	2952CV	93.864	123,034
Contract	AU	03-OVPR-420541	93.XX1	122,990
Contract	AU	03-OVPR-420540	93.XX2	374,520
Total Pass-Through				649,841
Total U.S. Department of Health & Human Services				18,885,371
Total Instruction				26,311,467

See accompanying notes to schedules of expenditures of federal awards and expenditures of federal awards by federal agency.

THE UNIVERSITY OF ALABAMA AT BIRMINGHAM

Schedule of Expenditures of Federal Awards

Year ended September 30, 2003

Federal grantor	Pass-through grantor	Identifying number	CFDA Number	Total expenditures
Public service:				
U.S Agency For International Development:				
Pass-Through:				
U.S. AID	Gorgas Mem. Institute	HNRA009690006	02.XX1	\$ 106,555
U.S. Department of Agriculture:				
Pass-Through:				
Initiative for Future Agriculture and Food Systems	Baylor College	2001-52102-1125	10.302	753
National School Lunch Program	AL Dept. of Education	CACFP-ADS	10.555	15,299
Total U.S. Department of Agriculture				<u>16,052</u>
U.S. Department of Commerce:				
Pass-Through:				
Public Telecommunication Fac.	CPB Community Service	R00015	11.550	<u>170,547</u>
U.S. Department of Defense:				
Direct:				
Procurement Technical Assistance for Business Firms			12.002	321,213
Pass-Through:				
Basic and Applied Scientific Research	Nat'l Morrow Donor	N00014-99-2-0006	12.300	5,643
Total U.S. Department of Defense				<u>326,856</u>
U.S. Department of Housing and Urban Development:				
Direct:				
Community Development Work-Study Program			14.512	353,640
Pass-Through:				
Contract	Eagle/CPS Security	None	14.XX1	5
Total U.S. Department of Housing and Urban Development				<u>353,645</u>
U.S. Department of Justice:				
Direct:				
Drug Court Discretionary Grant Program			16.585	21,058
Pass-Through:				
Contract	National Opinion Research Ctr.	OJP-2001-C-003	16.XX1	102,531
Total U.S. Department of Justice				<u>123,589</u>
U.S. Department of Labor:				
Pass-Through:				
WIA Youth Activities	Jefferson County	1-4-30-15-01	17.259	485
Contract	Impact Family	None	17.XX1	8,735
Total U.S. Department of Labor				<u>9,220</u>
U.S. Department of Transportation:				
Direct:				
Highway Training and Education			20.215	4,552
University Transportation Centers Program			20.701	743,058
Total Direct				<u>747,610</u>
Pass-Through:				
Alcohol Traffic Safety and Drunk Driving Prev.	BRPC	None	20.601	715
University Transportation Centers Program	AL Dept. of Transportation	ITS-AL01	20.701	380,925
Total Pass-Through				<u>381,640</u>
Total U.S. Department of Transportation				<u>1,129,250</u>
National Foundation on the Arts and the Humanities:				
Pass-Through				
Promotion of the Humanities-Fed./State Partnership	AL Humanities	None	45.129	2,000
Contract	Southern Arts Fed.	None	45.XX1	1,250
Total National Foundation on the Arts and the Humanities				<u>3,250</u>
National Science Foundation:				
Direct:				
Mathematical and Physical Sciences			47.049	11,837
Biological Sciences			47.074	351
Education and Human Resources			47.076	29,980
Contract #NSF-DMS-0136420			47.XX1	150,002
Total Direct				<u>192,170</u>
Pass-Through:				
Education and Human Resources	Univ. of Alabama	00-012	47.076	3,750
Total National Science Foundation				<u>195,920</u>
Small Business Administration:				
Direct:				
Small Business Development Center			59.037	<u>1,404,732</u>

See accompanying notes to schedules of expenditures of federal awards and expenditures of federal awards by federal agency.

THE UNIVERSITY OF ALABAMA AT BIRMINGHAM

Schedule of Expenditures of Federal Awards

Year ended September 30, 2003

Federal grantor	Pass-through grantor	Identifying number	CFDA Number	Total expenditures
U.S. Department of Veterans Affairs:				
Direct:				
Contract #D15065			64.XX1	\$ 2,915
Pass-Through:				
Vistar		403	64.XX2	31,591
Total U.S. Department of Veterans Affairs				<u>34,506</u>
U.S. Environmental Protection Agency:				
Direct:				
Surveys, Studies, Investigations and Special Purpose Grants			66.606	<u>6,626</u>
U.S. Department of Energy:				
Direct:				
Office of Science Financial Assistance Program			81.049	<u>496,378</u>
U.S. Department of Education:				
Direct:				
Special Ed. – Technical Assistance and Dissemination			84.326	<u>193,072</u>
Pass-Through:				
Special Ed.-Grants to States	AL State Dept. of Education	U300271	84.027	5,402
Fund for the Improvement of Postsecondary Ed.	Great Cities Univ.	P116Z010135	84.116	6,277
Rehab. Services – Voc. Rehab. Grants to States	AL State Dept. of Rehab.	C30870095	84.126	74,468
Special Ed. -Grants for Infants & Families with Dis.	AL State Dept. of Rehab.	None	84.181	9,567
Special Ed. -Grants for Infants & Families with Dis.	Mississippi State	714/301/162/163	84.181	44,817
Safe and Drug-Free Schools & Communities-Nat. Prog.	Lauderdale County	S184K000062	84.184	1,563
Safe and Drug-Free Schools & Communities-State Grants	Meridian Public Schools	None	84.186	381
Teacher Quality Enhancement Grants	Dothan City Bd. Of Education	PLHEA-105-204	84.336	36,280
Teacher Quality Enhancement Grants	AL State Dept. of Education	U200585	84.336	1,970
Preparing Tomorrow's Teachers to Use Technology	AL State Dept. of Education	C100217	84.342	328,374
Reading First State Grants	AL State Dept. of Education	P200678	84.357	10,794
Total Pass-Through				<u>519,893</u>
Total U.S. Department of Education				<u>712,965</u>
U.S. Department of Health and Human Services:				
Direct:				
Maternal & Child Health Federal Consolidation Prog.			93.110	49,544
HIV Demo. Program for Children, Adolescents & Women			93.153	(91,579)
Consolidated KD&A Program			93.230	165,485
SAMHSA-Projects of Regional & National Significance			93.243	262,335
Clinical Research			93.333	176,414
Biomedical Technology			93.371	266,847
Research Infrastructure			93.389	268,919
Head Start			93.600	3,274
Comprehensive Child Development Centers			93.666	870,833
Medical Library Assistance			93.879	73,782
Rural Health Outreach & Rural Network Dev.			93.912	685
Grants to Provide Outpatient Early Intervention Services			93.918	549,671
Prev. Health Serv.-Sexually Transmitted Dis. Research			93.978	178,919
Contracts – Intergovernmental Personnel Agreements			93.XX1	62,688
Total Direct				<u>2,837,817</u>
Pass-Through:				
Special Programs for Aging	Jefferson Co.	00-32	93.044	545
Alzheimer's Disease Demo. Grants to States	AL Dept. of Senior Citizens	ADSS-02-01	93.051	6,511
Alzheimer's Disease Demo. Grants to States	AL Dept. of Senior Citizens	ADSS-02-03	93.051	20,758
National Family Caregiver Support	Jefferson Co.	03-126	93.052	74,184
National Family Caregiver Support	Jefferson Co.-OSCS	02-32	93.052	5,129
National Family Caregiver Support	Jefferson Co.-OSCS	03-32	93.052	26,448
Comprehensive Community Mental Health Services	ADMH/MR	G8-255274	93.104	13
Maternal & Child Health Federal Consolidation Prog.	ADPH	C20113116	93.110	39,387
Maternal & Child Health Federal Consolidation Prog.	AL Dept. of Rehab.	C30870019	93.110	41,915
Maternal & Child Health Federal Consolidation Prog.	MPHI	504200G38800-15	93.110	56,567
Project Grant & Coop. Agreements for Tuberculosis	ADPH	C20113117	93.116	10,931
Project Grant & Coop. Agreements for Tuberculosis	ADPH	C20113118	93.116	28,826
Project Grant & Coop. Agreements for Tuberculosis	ADPH	C10119105	93.116	1,828
Emergency Medical Services for Children	ADPH	C10119098	93.127	14,975
Primary Care Services	ADPH	C30117112	93.130	45,580
Injury Prevention and Control Research & State & Comm.	ADPH	C20113076	93.136	9,629
Disabilities Prevention	ADMH/MR	C3806413	93.184	102,730
Disabilities Prevention	ADMH/MR	None	93.184	23,774
Disabilities Prevention	ADMH/MR	CCU408477	93.184	33,576
Childhood Lead Poisoning Projects	ADPH	C30117084	93.197	2,042
Family Planning-Services	ADPH	C20113036	93.217	19,296
Family Planning-Services	ADPH	C30117100	93.217	69,663
Consolidated Knowledge Dev. And App. Program	SAMSHA/FCB	1UDT113590	93.230	33,837
Consolidated Knowledge Dev. And App. Program	Jefferson County	None	93.230	32,327
SAMHSA-Projects of Regional & National Significance	Jefferson, Blount, St. Clair	None	93.243	126,934
CDC and Prevention – Investigations & Tech. Assis.	ADPH	C30117236	93.283	5,963

See accompanying notes to schedules of expenditures of federal awards and expenditures of federal awards by federal agency.

THE UNIVERSITY OF ALABAMA AT BIRMINGHAM

Schedule of Expenditures of Federal Awards

Year ended September 30, 2003

Federal grantor	Pass-through grantor	Identifying number	CFDA Number	Total expenditures
CDC and Prevention – Investigations & Tech. Assis.	ADPH	C30117237	93.283	\$ 11,094
CDC and Prevention – Investigations & Tech. Assis.	ADPH	C30117238	93.283	18,312
CDC and Prevention – Investigations & Tech. Assis.	ADPH	C30117252	93.283	3,699
CDC and Prevention – Investigations & Tech. Assis.	ADPH	C10119143	93.283	755
CDC and Prevention – Investigations & Tech. Assis.	ADPH	C20113032	93.283	4,912
CDC and Prevention – Investigations & Tech. Assis.	ADPH	C20113152	93.283	9,245
CDC and Prevention – Investigations & Tech. Assis.	ADPH	C20113199	93.283	8,355
CDC and Prevention – Investigations & Tech. Assis.	ADPH	C20113204	93.283	1,160
CDC and Prevention – Investigations & Tech. Assis.	ADPH	C30117087	93.283	104,517
CDC and Prevention – Investigations & Tech. Assis.	ADPH	C30117078	93.283	201,973
CDC and Prevention – Investigations & Tech. Assis.	ADPH	C30117085	93.283	237,096
CDC and Prevention – Investigations & Tech. Assis.	ADPH	C30117101	93.283	13,236
CDC and Prevention – Investigations & Tech. Assis.	Hemophilia of GA.	CCU413118	93.283	763
CDC and Prevention – Investigations & Tech. Assis.	ADPH	C30117011	93.283	40,000
Cancer Treatment Research	GOG	27459-02	93.395	43,260
Temporary Assistance for Needy Families	ADPH	F-349-UNWED-03	93.558	82,610
Temporary Assistance for Needy Families	Childrens Trust	AFI 2003-605	93.558	27,810
Temporary Assistance for Needy Families	LA Dept. Health & Hospital	33003590604	93.558	89,159
Temporary Assistance for Needy Families	LSU Health Science Ctr.	None	93.558	111,225
Developmental Disabilities Basic Support	ADMH/MR	G32900-51	93.630	56,544
Developmental Disabilities Basic Support	ADMH/MR	GI2900-51	93.630	22,180
State Children’s Insurance Program	ADPH	C20113153	93.767	227,573
State Children’s Insurance Program	ADPH	C30117240	93.767	139,505
Medical Assistance Program	ADMH/MR	C3780810	93.778	32,931
Centers for Medicare & Medicaid Services	AL Dept of Senior Citizens	ADSS-03-02	93.779	42,464
Centers for Medicare & Medicaid Services	AL Dept of Senior Citizens	ADSS-02-02	93.779	27,209
Centers for Medicare & Medicaid Services	AL Quality Assurance	None	93.779	56,920
Heart & Vascular Disease Research	Statistics & Epid. Research Corp.	U10HL58706	93.837	89,439
Heart & Vascular Disease Research	Univ. of Pittsburg	None	93.837	3,894
Microbiology & Infectious Disease Research	Fred Hutcheson	U01AI46747	93.856	52,953
Vision Research	Jaeb Center for Health	U10EY11751	93.867	5,380
Coop. Agree. for State-Based Comp. Breast & Cervical	ADPH	C20113046	93.919	22,384
Coop. Agree. for State-Based Comp. Breast & Cervical	ADPH	C10119104	93.919	(4,823)
Healthy Start Initiative	Jefferson Co. Health Dept.	PHN/HS-44	93.926	18,719
Chronic Disease Prevention and Control	ADPH	C30117281	93.945	2,023
Chronic Disease Prevention and Control	ADPH	C10119156	93.945	8,730
Chronic Disease Prevention and Control	ADPH	C20113098	93.945	(6,127)
Chronic Disease Prevention and Control	ADPH	C30117144	93.945	11,991
Chronic Disease Prevention and Control	ADPH	C30117138	93.945	69,646
Chronic Disease Prevention and Control	ADPH	C30117138	93.945	77,799
Block Grants for Community Mental Health Services	Jefferson-Blount-St. Clair	None	93.958	51,512
Block Grants for Prevention and Treatment of Sub. Abuse	Jefferson-Blount-St. Clair	None	93.959	384,467
Special Minority Initiatives	ADMH/MR	G2-2967	93.960	(2,713)
Prev. Health Serv.-Sexually Transmitted Dis. Control Grant	ADPH	C30117020	93.977	141,561
Preventive Health & Health Services Block Grant	ADPH	C20113001	93.991	57,196
Preventive Health & Health Services Block Grant	ADPH	C30117001	93.991	20,232
Maternal & Child Health Service Block Grant	ADPH	C20113027	93.994	(6,596)
Maternal & Child Health Service Block Grant	ADRS	C20870019	93.994	711
Maternal & Child Health Service Block Grant	ADRS	C20870160	93.994	39,540
Maternal & Child Health Service Block Grant	ADRS	C3087008	93.994	69,396
Unknown	Mayo	U10CA25224	93.000	59,518
Unknown	American College of Radiology	U10CA21661	93.000	56,852
Contract	Aids Alabama	02-03-1917	93.XX2	107,210
Contract	University of Maryland	N01-LM-13522	93.XX3	6,756
Contract	Children’s Justice	2238D	93.XX4	40,451
Total Pass-Through				<u>3,825,886</u>
Total U.S. Department of Health and Human Services				<u>6,663,703</u>
Corporation For National and Community Service:				
Pass-Through:				
AmeriCorps	AL Office on Nat’l. & Comm. Serv.	94ASCAL0011301	94.006	<u>149,631</u>
Medicaid:				
Pass-Through:				
Contract	MRDH of Jefferson Co.	None		<u>8,291</u>
Total Public Service				<u>11,911,716</u>
Special federal appropriations:				
Lister Hill Center for Health Policy				<u>701,221</u>
John J Sparkman Center				<u>767,268</u>
Total Special Federal Appropriations				<u>1,468,489</u>
Total Non-major Programs				<u>39,691,672</u>
Total Federal				<u>\$ 362,417,069</u>

See accompanying notes to schedules of expenditures of federal awards and expenditures of federal awards by federal agency.

THE UNIVERSITY OF ALABAMA AT BIRMINGHAM
Schedule of Expenditures of Federal Awards by Federal Agency
Year ended September 30, 2003

Federal grantor/ program title	U.S. Dept. of Health and Human Services	U.S. Dept. of Defense	U.S. Dept. of Education	U.S. Dept. of Energy	U.S. Dept. of Transportation	National Aeronautics And Space Admin.	National Science Foundation	Small Business Admin.	Other Federal Sponsors	Total
Major programs:										
Research and Development – direct	\$ 198,804,226	6,269,704	1,787,706	1,553,277	1,057,185	7,941,658	2,091,997	—	2,291,031	221,796,784
Pass-through	21,867,292	2,235,251	81,057	381,171	1,320,131	851,377	716,851	—	1,339,203	28,792,333
Student Financial Aid	—	—	72,136,280	—	—	—	—	—	—	72,136,280
Total major programs	<u>220,671,518</u>	<u>8,504,955</u>	<u>74,005,043</u>	<u>1,934,448</u>	<u>2,377,316</u>	<u>8,793,035</u>	<u>2,808,848</u>	<u>—</u>	<u>3,630,234</u>	<u>322,725,397</u>
Nonmajor programs:										
Instruction	18,235,530	654,675	2,775,356	—	—	—	1,992,966	—	131,815	23,790,342
Public service	2,837,817	321,213	193,072	496,378	747,610	—	192,170	1,404,732	384,239	6,577,231
Special fed. appropriation	—	—	—	—	—	—	—	—	1,468,489	1,468,489
Federal pass-throughs	4,475,727	5,643	1,511,797	—	998,191	35,992	208,990	—	619,270	7,855,610
Total nonmajor programs	<u>25,549,074</u>	<u>981,531</u>	<u>4,480,225</u>	<u>496,378</u>	<u>1,745,801</u>	<u>35,992</u>	<u>2,394,126</u>	<u>1,404,732</u>	<u>2,603,813</u>	<u>39,691,672</u>
Total federal awards	<u>\$ 246,220,592</u>	<u>9,486,486</u>	<u>78,485,268</u>	<u>2,430,826</u>	<u>4,123,117</u>	<u>8,829,027</u>	<u>5,202,974</u>	<u>1,404,732</u>	<u>6,234,047</u>	<u>362,417,069</u>

See accompanying notes to schedules of expenditures of federal awards and expenditures of federal awards by federal agency.

THE UNIVERSITY OF ALABAMA AT BIRMINGHAM

Notes to Schedules of Expenditures of Federal Awards and
Expenditures of Federal Awards by Federal Agency

Year ended September 30, 2003

(1) Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards and Schedule of Expenditures of Federal Awards by Federal Agency (the Schedules) summarize the federal expenditures of The University of Alabama at Birmingham (the University) under programs of the federal government for the year ended September 30, 2003. The amounts reported as federal expenditures were obtained from the University's general ledger. Because the Schedules present only a selected portion of the operations of the University, they are not intended to and do not present the net assets, changes in net assets, and cash flows of the University.

For purposes of the Schedules, federal awards include all grants, contracts, and similar agreements entered into directly between the University and agencies and departments of the federal government and all subawards to the University by nonfederal organizations pursuant to federal grants, contracts, and similar agreements. The awards are classified into Type A and Type B in accordance with the provisions of Office of Management and Budget (OMB) Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Programs classified as Type A are as follows:

(a) Research and Development

Includes awards for research and development work primarily under grants with agencies and divisions of the U.S. Department of Health and Human Services, National Aeronautics and Space Administration, the U.S. Department of Defense, the U.S. Department of Education, the U.S. Department of Transportation, the U.S. Department of Energy, and the National Science Foundation.

(b) Student Financial Aid

Includes certain awards to provide financial assistance to students, primarily under the Federal Work-Study (FWS), Federal Pell Grant (Pell), Federal Supplemental Educational Opportunity Grant (FSEOG), Federal Perkins Loan Program (Perkins), and Federal Direct Student Loan (FDSL) programs of the Department of Education. The University receives awards to make loans to eligible students under certain federal student loan programs. These loans are considered student financial aid; however, only expenses related to the administration and collection of these loans are included in federal award expenditures.

The University has obtained Catalog of Federal Domestic Assistance (CFDA) numbers to ensure that all Type A programs have been identified in the Schedule of Expenditures of Federal Awards. Due to the fact that not all CFDA numbers have been identified, individual awards not identified by CFDA number have been reviewed to ensure that similar awards, if aggregated, would not constitute a Type A program.

Federal Pass-through Funds

Certain funds are passed through to subgrantee organizations by the University. Expenditures incurred by the subgrantees and reimbursed by the University are presented in the Schedules. The University provided approximately \$26,378,000 of federal awards to subrecipients during the year ended September 30, 2003.

THE UNIVERSITY OF ALABAMA AT BIRMINGHAM

Notes to Schedules of Expenditures of Federal Awards and
Expenditures of Federal Awards by Federal Agency

Year ended September 30, 2003

The University is also the subrecipient of federal funds which have been subjected to testing and are reported as expenditures and listed as federal pass-through funds. Federal awards other than those indicated as pass-throughs are considered direct.

Schedule of Expenditures of Federal Awards by Agency

The Schedule of Expenditures of Federal Awards by Agency shows direct federal awards and pass-through awards by federal agency. A separate column shows a total from a variety of federal sponsors. These other federal sponsors include the following:

U.S. Department of Agriculture	\$	202,597
U.S. Department of the Interior		172,650
U.S. Department of Commerce		208,269
U.S. Department of Housing and Urban Development		353,645
U.S. Department of Justice		638,855
U.S. Department of Labor		152,644
National Foundation for the Arts and for the Humanities		3,250
Tennessee Valley Authority		35,991
U.S. Department of Veterans Affairs		1,901,104
U.S. Environmental Protection Agency		63,303
Corporation for National and Community Service		149,631
U.S. Agency for International Development		875,328
Medicaid		8,291
Special Federal Appropriations		1,468,489
	\$	<u>6,234,047</u>

(2) Summary of Significant Accounting Policies

For purposes of the Schedules, expenditures for federal award programs are recognized on the accrual basis of accounting. Expenditures for federal student financial aid programs include Federal Pell program grants to students, the federal share of students' FSEOG program grants, and FWS program earnings and administrative cost allowances where applicable.

THE UNIVERSITY OF ALABAMA AT BIRMINGHAM

Notes to Schedules of Expenditures of Federal Awards and
Expenditures of Federal Awards by Federal Agency

Year ended September 30, 2003

(3) Reconciliation of the Schedule of Expenditures of Federal Awards to the Statement of Revenue, Expenses, and Changes in Net Assets

The following schedule is a reconciliation of total expenditures as shown on the Schedule of Expenditures of Federal Awards to the revenue items shown as federal grants and contracts on the statement of revenue, expenses, and changes in net assets, which is included as part of the University's basic financial statements for the year ended September 30, 2003:

Expenditures per Schedule of Expenditures of Federal Awards	\$ 362,417,069
Less:	
Direct student loans	(56,271,000)
Various items related to student financial aid	(4,487,772)
Various amounts related to tuition and fees	(654,675)
Special federal appropriations	(1,468,489)
Plus:	
Private portion of capital grants and contracts	266,982
Miscellaneous reconciling items	194,694
	<hr/>
Federal grants and contracts operating and nonoperating revenue and capital grants and contracts as shown on the statement of current revenue, expenses, and changes in net assets	\$ <u>299,996,809</u>

Current restricted funds, derived from appropriations, gifts, or grants, may be used only to meet current expenditures for the purposes specifically identified by sponsoring agencies. The appropriations, gifts, or grants are recognized as revenue in the University's external financial statements as expended. Therefore, expenditures per the Schedule of Expenditures of Federal Awards agrees with revenue per the statement of current funds revenue, expenditures, and other changes, except as noted above.

(4) Facilities and Administrative Costs (F&A Costs)

The University operates under predetermined fixed F&A cost rates which are effective from October 1, 2001 through September 30, 2003. The predetermined fixed rates were based on 1999 financial information. The base rate of on-campus research is 44.5% for the year ended September 30, 2003. Base rates for other F&A cost recoveries range from 21.7% to 45.0%. Effective October 1, 2003, the University will apply predetermined fixed F&A cost rates which were based on 2002 financial information.

(5) Federal Student Loan Programs

(a) Direct Loan Programs

The Federal Perkins Loan, Health Professions Student Loan (HPSL) and Loans to Disadvantaged Students (LDS) programs are administered directly by the University and balances and transactions relating to these programs are included in the University's basic financial statements.

THE UNIVERSITY OF ALABAMA AT BIRMINGHAM

Notes to Schedules of Expenditures of Federal Awards and
Expenditures of Federal Awards by Federal Agency

Year ended September 30, 2003

The balances of loans outstanding at September 30, 2003 and funds advanced by the University to eligible students during the year ended September 30, 2003 under the federal student loan programs can be summarized as follows:

	Federal Perkins Loan Program (CFDA #84.038)	HPSL Program (CFDA #93.342)	LDS Program (CFDA #93.342)	Total
Student loans receivable, September 30, 2002	\$ 15,955,286	3,685,566	417,225	20,058,077
Funds advanced to students	3,236,150	389,896	192,770	3,818,816
Less:				
Collections	(2,644,308)	(877,687)	(148,237)	(3,670,232)
Cancellations	(470,759)	—	—	(470,759)
Principal assigned	—	—	—	—
Other adjustments	736	(23)	—	713
Student loans receivable, September 30, 2003	\$ <u>16,077,105</u>	<u>3,197,752</u>	<u>461,758</u>	<u>19,736,615</u>

Perkins expenditures in the accompanying Schedule of Expenditures of Federal Awards include an administrative cost allowance of \$246,406 and a federal capital contribution totaling \$110,705.

(b) Federal Direct Student Loan Program

The Federal Direct Student Loan Program (CFDA Number 84.268) (FDSLPL) was established under the Higher Education Act of 1965, as amended in the Student Loan Reform Act of 1993. The FDSLPL enables an eligible student or parent to obtain a loan to pay for the student's cost of attendance directly through the University rather than through private lenders. The University began participation in the FDSLPL on July 1, 1994. As a university qualified to originate loans, the University is responsible for handling the complete loan process, including funds management as well as promissory note functions. The University is not responsible for collection of these loans.

During 2003, the University expended approximately \$56,271,000 under the FDSLPL. The University is responsible for the performance of certain administrative duties with respect to the FDSLPL. It is not practical to determine the balance of loans outstanding to students and former students of the University under these programs for the year ended September 30, 2003. These loans are not included in the University's financial statements.

PART II
FINDINGS AND QUESTIONED COSTS

THE UNIVERSITY OF ALABAMA AT BIRMINGHAM

Schedule of Findings and Questioned Costs

Year ended September 30, 2003

(1) Summary of Auditors' Results

- (a) The type of report issued on the financial statements: **unqualified opinion**
- (b) Reportable conditions in internal control were disclosed by the audit of the financial statements: **none reported** Material weaknesses: **no**
- (c) Noncompliance which is material to the financial statements: **no**
- (d) Reportable conditions in internal control over major programs: **none reported** Material weaknesses: **no**
- (e) The type of report issued on compliance for major programs: **unqualified opinion**
- (f) Any audit findings which are required to be reported under Section .510(a) of OMB Circular A-133: **yes**
- (g) Major programs: **Student Financial Assistance Cluster; Research and Development Cluster**
- (h) Dollar threshold used to distinguish between Type A and Type B programs: **\$3,000,000**
- (i) Auditee qualified as a low-risk auditee under Section .530 of OMB Circular A-133: **yes**

(2) Findings Relating to the Financial Statements Reported in Accordance with *Government Auditing Standards*

There were no findings related to the financial statements reported in accordance with *Government Auditing Standards* for the year ended September 30, 2003.

(3) Findings and Questioned Costs Relating to Federal Awards

Finding No. 03-1

Student Financial Assistance Cluster

Special Tests and Provisions – Student Status Changes

Criteria

Under the Federal Direct Student Loan Program (FDSLPL), an institution must complete and return, within 30 days of receipt, student status confirmation reports sent by the U.S. Department of Education or the NSLDS. Unless the school expects to complete its next student status report within 60 days, the school must notify the U.S. Department of Education or the NSLDS within 30 days if it discovers that a student who received a loan either did not enroll or ceased to be enrolled on at least a half-time basis.

Condition

The University failed to report student status changes within the time frames noted above for 23 of a sample of 30 students.

THE UNIVERSITY OF ALABAMA AT BIRMINGHAM

Schedule of Findings and Questioned Costs

Year ended September 30, 2003

Cause

Twenty of the 23 students noted above were Spring 2003 graduates. Management indicated that no FDSL P borrowers graduating during Spring 2003 were notified within the 60-day requirement. The remaining three students were not reported within federal time frames as the scheduled submissions of student status changes were not within 60-day intervals during 2002-03.

Questioned Cost

None.

Recommendation

We recommend that the College implement procedures to ensure that graduating FDSL P borrowers are identified and properly reported in accordance with federal guidelines, and that student status change scheduled submissions do not exceed 60-day intervals.

University Response

The University has implemented procedures to ensure that graduating FDSL P borrowers are identified and properly reported in accordance with federal guidelines, and that student status change scheduled submissions do not exceed 60-day intervals.

Finding No. 03-2

Research and Development Cluster

Reporting

Criteria

OMB Circular A-110 .52 (a)(1)(iv) – The Federal awarding agency shall require recipients to submit the SF-269 or SF-269A (an original and no more than two copies) no later than 30 days after the end of each specified reporting period for quarterly and semiannual reports, and 90 calendar days for annual and final reports. Extensions of reporting due dates may be approved by the federal awarding agency upon request of the recipient.

Condition

Twelve annual Financial Status Reports of 30 selected for test work were not submitted to the applicable federal awarding agency within the time frames described above. We noted that the University did not contact the awarding agency of the probable late reports in any of the twelve cases observed.

Cause

Noncompliance due to oversight.

THE UNIVERSITY OF ALABAMA AT BIRMINGHAM

Schedule of Findings and Questioned Costs

Year ended September 30, 2003

Questioned Cost

None.

Recommendation

We recommend that the University implement procedures to ensure that reporting deadlines are more closely monitored to facilitate timely reporting in accordance with federal guidelines.

University Response

The University continues to place a high priority on submission of federal reports within the time allowed by the sponsor. Due dates are monitored. Currently implemented procedures on the larger projects, to ensure accuracy of reports, may cause the reports to be delayed. Effective July 1, 2003, Financial Affairs has reassigned some responsibilities of the accountants involved to devote more time to administrative reporting responsibilities. Subsequent to September 30, 2003, the University has placed a large emphasis on the submission of late reports. As of June 30, 2004, the University is current on the majority of reports.