

ARTHUR
ANDERSEN

ARTHUR ANDERSEN & Co, SC

MICHIGAN TECHNOLOGICAL UNIVERSITY

HOUGHTON, MICHIGAN

OMB CIRCULAR A-133 SUPPLEMENTARY FINANCIAL REPORT

FOR THE YEAR ENDED JUNE 30, 1993

TOGETHER WITH AUDITORS' REPORTS AND COMMENTS

MICHIGAN TECHNOLOGICAL UNIVERSITY

OMB CIRCULAR A-133 SUPPLEMENTARY FINANCIAL REPORT

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MICHIGAN TECHNOLOGICAL UNIVERSITY

OMB CIRCULAR A-133 SUPPLEMENTARY FINANCIAL REPORT

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ARTHUR ANDERSEN & CO.

INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROLS OF THE UNIVERSITY AS AN ENTITY

To the Board of Control,
Michigan Technological University:

We have audited the basic financial statements of MICHIGAN TECHNOLOGICAL UNIVERSITY (the "University") as of and for the years ended June 30, 1993 and 1992, and have issued our report thereon dated August 20, 1993.

We conducted our audits in accordance with generally accepted auditing standards and the standards for financial audits contained in Government Auditing Standards (1988 Revision), issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the basic financial statements are free of material misstatement.

In planning and performing our audits of the basic financial statements of the University for the years ended June 30, 1993 and 1992, we considered its internal control structure 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 the internal control structure.

The management of the University is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of internal control structure policies and procedures. The objectives of an internal control structure are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition and that transactions are executed in accordance with management's authorization and recorded properly to permit the preparation of basic financial statements in accordance with generally accepted accounting principles. Because of inherent limitations in any internal control structure, errors or irregularities may nevertheless occur and not be detected. Also, projection of any evaluation of the structure to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the effectiveness of the design and operation of policies and procedures may deteriorate.

For the purpose of this report, we have classified the significant internal control structure policies and procedures, including the controls established to ensure compliance with laws and regulations that have a material impact on the University's basic financial statements and the results of the audits thereof, according to the following categories:

- Financial Reporting Cycle (includes controls established to ensure compliance with laws and regulations that have a material impact on the basic financial statements)
- Treasury Cycle
- Revenue Cycle

- . Payroll Expenditure Cycle
- . Vendor Expenditure Cycle
- . Conversion (Fixed Assets/Inventory) Cycle
- . Federal Grants Cycle

For all of the internal control structure categories listed above, we obtained an understanding of the design of relevant policies and procedures and whether they have been placed in operation, and we assessed control risk.

Our consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might be material weaknesses under standards established by the American Institute of Certified Public Accountants. A material weakness is a reportable condition in which the design or operation of one or more of the specific internal control structure elements does not reduce to a relatively low level the risk that errors or irregularities in amounts that would be material in relation to the basic 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 the internal control structure and its operation that we consider to be material weaknesses as defined above.

However, we noted certain matters involving the internal control structure and its operation that we have reported to the management of the University in a separate communication dated September 24, 1993.

This report is intended for the information of the Board members, University management, the cognizant and other Federal agencies. This is not intended to limit the distribution of this report, which is a matter of public record.

Arthur Andersen & Co.

Detroit, Michigan,
August 20, 1993.

ARTHUR ANDERSEN & CO.

INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROLS OF THE UNIVERSITY'S FEDERAL FINANCIAL ASSISTANCE PROGRAMS

To the Board of Control,
Michigan Technological University:

We have audited the basic financial statements of MICHIGAN TECHNOLOGICAL UNIVERSITY (the "University") as of and for the years ended June 30, 1993 and 1992, and have issued our report thereon dated August 20, 1993. We have also audited the University's compliance with requirements applicable to its major Federal financial assistance programs and have issued our report thereon dated August 20, 1993.

We conducted our audits in accordance with generally accepted auditing standards, the standards for financial audits contained in Government Auditing Standards (1988 Revision), issued by the Comptroller General of the United States, and Office of Management and Budget (OMB) Circular A-133, Audits of Institutions of Higher Education and Other Nonprofit Institutions. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether the basic financial statements are free of material misstatement and whether the University complied with laws and regulations, noncompliance with which would be material to a major Federal financial assistance program.

In planning and performing our audits of the basic financial statements of the University for the years ended June 30, 1993 and 1992, we considered its internal control structure in order to determine our auditing procedures for the purpose of expressing our opinion on the basic financial statements and on its compliance with requirements applicable to major Federal financial assistance programs and not to provide assurance on the internal control structure in accordance with OMB Circular A-133. This report addresses our consideration of internal control structure policies and procedures relevant to compliance with requirements applicable to Federal financial assistance programs. We have addressed policies and procedures relevant to our audits of the basic financial statements in a separate report dated September 24, 1993.

The University utilizes University Accounting Services, Inc. (UAS) as servicer for Perkins Loans administered by the University. We did not perform tests of controls to evaluate the effectiveness of the design and operation of internal control structure policies and procedures that would detect material noncompliance with requirements applicable to the University's Perkins Loans. Accordingly, we do not express an opinion on the controls utilized by UAS.

The management of the University is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of internal control structure policies and procedures. The objectives of an internal control structure are to provide management with reasonable, but not absolute, assurance that (1) assets are safeguarded against loss from unauthorized use or disposition, (2) transactions are executed in accordance with management's authorization and recorded properly to permit the preparation of the basic financial statements in accordance with generally accepted accounting principles, and

(3) Federal financial assistance programs are managed in compliance with applicable laws and regulations. Because of inherent limitations in any internal control structure, errors or irregularities, or instances of noncompliance may nevertheless occur and not be detected. Also, projection of any evaluation of the structure to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the effectiveness of the design and operation of policies and procedures may deteriorate.

For the purpose of this report, we have classified the significant internal control structure policies and procedures used in administering Federal financial assistance programs in the following categories:

Accounting Control Categories:

- Financial Reporting Cycle (includes controls established to ensure compliance with laws and regulations that have a material impact on the basic financial statements)
- Treasury Cycle
- Revenue Cycle
- Payroll Expenditure Cycle
- Vendor Expenditure Cycle
- Conversion (Fixed Assets/Inventory) Cycle
- Federal Grants Cycle

Administrative Control Categories:

- General Requirements
 - Political activity
 - Davis-Bacon Act
 - Civil rights
 - Cash management
 - Relocation assistance and real property acquisition*
 - Federal financial reports
 - Allowable costs/cost principles
 - Drug-Free Workplace Act
 - Administrative requirements
- Specific Requirements
 - Types of services allowed or unallowed
 - Eligibility
 - Matching, level of support and/or earmarking
 - Financial Reporting
 - Special reporting requirements (if applicable to specific programs)
 - Monitoring subrecipients
 - Indirect cost allocation
 - Allowable costs/cost principles (including claims for advances and reimbursements)
 - Special tests and provisions
 - Amounts claimed or used for matching

(* = not applicable to the University's 1993 Federal programs)

For all of the internal control structure categories listed above, we obtained an understanding of the design of relevant policies and procedures and determined whether they have been placed in operation, and we assessed control risk.

During the year ended June 30, 1993, the University expended 99% of its total Federal financial assistance under its major Federal financial assistance programs.

We performed tests of controls, as required by OMB Circular A-133, to evaluate the effectiveness of the design and operation of internal control structure policies and procedures that we considered relevant to preventing or detecting material noncompliance with specific requirements, general requirements, and requirements governing claims for advances and reimbursements and amounts claimed or used for matching that are applicable to each of the University's major Federal financial assistance programs, which are identified in the accompanying Schedule of Federal Financial Assistance. Our procedures were less in scope than would be necessary to render an opinion on these internal control structure policies and procedures. Accordingly, we do not express such an opinion.

Our consideration of the internal control structure policies and procedures used in administering Federal financial assistance would not necessarily disclose all matters in the internal control structure that might constitute material weaknesses under standards established by the American Institute of Certified Public Accountants. A material weakness is a condition in which the design or operation of one or more of the internal control structure elements does not reduce to a relatively low level the risk that noncompliance with laws and regulations that would be material to a Federal financial assistance 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 the internal control structure and its operation that we consider to be material weaknesses as defined above.

However, we noted certain matters involving the internal control structure and its operation that we have reported to the management of the University in a separate communication dated September 24, 1993.

This report is intended for the information of the Board members, University management, the cognizant and other Federal agencies. This is not intended to limit the distribution of this report, which is a matter of public record.

Arthur Andersen & Co.

Detroit, Michigan,
August 20, 1993.

ARTHUR ANDERSEN & CO.

INDEPENDENT AUDITORS' REPORT ON COMPLIANCE OF THE UNIVERSITY AS AN ENTITY

To the Board of Control,
Michigan Technological University:

We have audited the basic financial statements of MICHIGAN TECHNOLOGICAL UNIVERSITY (the "University") as of and for the years ended June 30, 1993 and 1992, and have issued our report thereon dated August 20, 1993.

We conducted our audits in accordance with generally accepted auditing standards and the standards for financial audits contained in Government Auditing Standards (1988 Revision), issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the basic financial statements are free of material misstatement.

Compliance with laws, regulations, contracts and grants applicable to the University is the responsibility of University management. As part of obtaining reasonable assurance about whether the basic financial statements are free of material misstatement, we performed tests of the University's compliance with certain provisions of laws, regulations, contracts and grants. However, the objective of our audits of the basic financial statements was not to provide an opinion on overall compliance with such provisions. Accordingly, we do not express such an opinion.

The results of our tests indicate that, with respect to the items tested, the University complied, in all material respects, with the provisions referred to in the preceding paragraph. With respect to items not tested, nothing came to our attention that caused us to believe that the University had not complied, in all material respects, with those provisions.

This report is intended for the information of the Board members, University management, the cognizant and other Federal agencies. This is not intended to limit the distribution of this report, which is a matter of public record.

Arthur Andersen & Co.

Detroit, Michigan,
August 20, 1993.

ARTHUR ANDERSEN & CO.

INDEPENDENT AUDITORS' REPORT ON COMPLIANCE WITH THE GENERAL REQUIREMENTS APPLICABLE TO THE UNIVERSITY'S MAJOR FEDERAL FINANCIAL ASSISTANCE PROGRAMS

To the Board of Control,
Michigan Technological University:

We have audited the basic financial statements of MICHIGAN TECHNOLOGICAL UNIVERSITY (the "University") as of and for the years ended June 30, 1993 and 1992, and have issued our report thereon dated August 20, 1993.

We have applied procedures to test the University's compliance with the following requirements applicable to its major Federal financial assistance programs, which are identified in the accompanying Schedule of Federal Financial Assistance, for the year ended June 30, 1993.

- Political activity
- Davis-Bacon Act
- Civil rights
- Cash management
- Relocation assistance and real property acquisition*
- Federal financial reports
- Allowable costs/cost principles
- Drug-Free Workplace Act
- Administrative requirements

(* = not applicable to the University's 1993 Federal programs)

Our procedures were limited to the applicable procedures described in the Office of Management and Budget's Compliance Supplement for Audits of Institutions of Higher Education and Other Nonprofit Institutions (October 1991). Our procedures were substantially less in scope than an audit, the objective of which is the expression of an opinion on the University's compliance with the requirements listed in the preceding paragraph. Accordingly, we do not express such an opinion.

With respect to the items tested, the results of those procedures disclosed no material instances of noncompliance with the requirements listed in the second paragraph of this report. With respect to items not tested, nothing came to our attention that caused us to believe that the University had not complied, in all material respects, with those requirements. However, the results of our audit procedures disclosed immaterial instances of noncompliance with those requirements, that we have reported to the management of the University in a separate communication dated November 30, 1993 and in the accompanying Schedule I - Schedule of Findings 1993.

This report is intended for the information of the Board members, University management, the cognizant and other Federal agencies. This is not intended to limit the distribution of this report, which is a matter of public record.

Arthur Andersen & Co.

Detroit, Michigan,
August 20, 1993.

ARTHUR ANDERSEN & CO.

INDEPENDENT AUDITORS' REPORT ON COMPLIANCE WITH SPECIFIC REQUIREMENTS APPLICABLE TO THE UNIVERSITY'S MAJOR FEDERAL FINANCIAL ASSISTANCE PROGRAMS

To the Board of Control,
Michigan Technological University:

We have audited the basic financial statements of MICHIGAN TECHNOLOGICAL UNIVERSITY (the "University") as of and for the years ended June 30, 1993 and 1992, and have issued our report thereon dated August 20, 1993.

We have also audited the University's compliance with the requirements governing (1) types of services allowed or unallowed, (2) eligibility, (3) matching, level of support and/or earmarking, (4) financial reporting, (5) special reporting requirements, (6) monitoring subrecipients, (7) indirect cost allocation, (8) allowable costs/cost principles (including claims for advances and reimbursements), (9) special tests and provisions and (10) amounts claimed or used for matching that are applicable to each of its major Federal financial assistance programs, which are identified in the accompanying Schedule of Federal Financial Assistance, for the year ended June 30, 1993. The management of the University is responsible for the University's compliance with those requirements. Our responsibility is to express an opinion on compliance with those requirements based on our audits.

We conducted our audit of compliance with those requirements in accordance with generally accepted auditing standards, the standards for financial audits contained in Government Auditing Standards (1988 Revision), issued by the Comptroller General of the United States, and Office of Management and Budget (OMB) Circular A-133, Audits of Institutions of Higher Education and Other Nonprofit Institutions. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether material noncompliance with the requirements referred to above occurred. An audit includes examining, on a test basis, evidence about the University's compliance with those requirements. We believe that our audit provides a reasonable basis for our opinion.

However, the results of our audit procedures disclosed immaterial instances of noncompliance with those requirements that we have reported to the management of the University in a separate communication dated November 30, 1993 and in the accompanying Schedule I - Schedule of Findings 1993. We considered these instances of noncompliance in forming our opinion on compliance, which is expressed in the following paragraph.

In our opinion, the University complied, in all material respects, with the requirements governing (1) types of services allowed or unallowed, (2) eligibility, (3) matching, level of support and/or earmarking, (4) financial reporting, (5) special reporting requirements, (6) monitoring subrecipients, (7) indirect cost allocation, (8) allowable costs/cost principles (including claims for advances and reimbursements), (9) special tests and provisions and (10) amounts claimed or used for matching that are applicable to each of its major Federal financial assistance programs for the year ended June 30, 1993.

This report is intended for the information of the Board members, University management, the cognizant and other Federal agencies. This is not intended to limit the distribution of this report, which is a matter of public record.

Arthur Andersen & Co.

Detroit, Michigan,
August 20, 1993.

ARTHUR ANDERSEN & CO.

INDEPENDENT AUDITORS' REPORT ON THE UNIVERSITY'S COMPLIANCE WITH REQUIREMENTS APPLICABLE TO NONMAJOR FEDERAL FINANCIAL ASSISTANCE PROGRAM TRANSACTIONS

To the Board of Control,
Michigan Technological University:

We have audited the basic financial statements of MICHIGAN TECHNOLOGICAL UNIVERSITY (the "University") as of and for the years ended June 30, 1993 and 1992, and have issued our report thereon dated August 20, 1993.

In connection with our audits of the basic financial statements of the University, and with our consideration of the University's internal control structure used to administer Federal financial assistance programs, as required by Office of Management and Budget (OMB) Circular A-133, Audits of Institutions of Higher Education and Other Nonprofit Institutions, we selected certain transactions applicable to certain nonmajor Federal financial assistance programs for the year ended June 30, 1993. As required by OMB Circular A-133, we have performed auditing procedures to test compliance with the requirements governing (1) types of services allowed or unallowed, (2) eligibility and (3) matching, level of support and/or earmarking that are applicable to those transactions. Our procedures were substantially less in scope than an audit, the objective of which is the expression of an opinion on the University's compliance with these requirements. Accordingly, we do not express such an opinion.

With respect to the items tested, the results of those procedures disclosed no material instances of noncompliance with the requirements listed in the preceding paragraph. With respect to items not tested, nothing came to our attention that caused us to believe that the University has not complied, in all material respects, with those requirements.

This report is intended for the information of the Board members, University management, the cognizant and other Federal agencies. This is not intended to limit the distribution of this report, which is a matter of public record.

Arthur Andersen & Co.

Detroit, Michigan,
August 20, 1993.

ARTHUR ANDERSEN & CO.

INDEPENDENT AUDITORS' REPORT ON SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE

To the Board of Control,
Michigan Technological University:

We have audited the basic financial statements of MICHIGAN TECHNOLOGICAL UNIVERSITY (the "University") as of and for the years ended June 30, 1993 and 1992, and have issued our report thereon dated August 20, 1993. These basic financial statements are the responsibility of the University's management. Our responsibility is to express an opinion on the basic financial statements based on our audits.

We conducted our audits in accordance with generally accepted auditing standards, the standards for financial audits contained in Government Auditing Standards (1988 Revision), issued by the Comptroller General of the United States and OMB Circular A-133, Audits of Institutions of Higher Education and Other Nonprofit Institutions. Those standards require that we plan and perform an audit to obtain reasonable assurance about whether the basic financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the basic financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audits provide a reasonable basis for our opinion.

Our audit was made for the purpose of forming an opinion on the basic financial statements of the University taken as a whole. The accompanying Schedule of Federal Financial Assistance is presented for purposes of additional analysis in accordance with the requirements of Office of Management and Budget Circular A-133, and is not a required part of the basic financial statements. The information in that schedule has been subjected to the auditing procedures applied in the audits of the basic financial statements and, in our opinion, is fairly presented, in all material respects, in relation to the basic financial statements taken as a whole.

Arthur Andersen & Co.

Detroit, Michigan,
August 20, 1993.

MICHIGAN TECHNOLOGICAL UNIVERSITY
 QLP - FOR 6/40/93 (SIRPF11.QLP/JH3)
 SUMMARY EXPENSE OBJECT CODES BY CFDA#

CFDA#	GRNTORN	ACCT	PROPOSAL#	CONTRACT#	P.I.	S/F DESCRIPTION	AMT
US135	E21117	09200707	0AAHC4-93-G-0057	T H COURTNEY		3F A20-ALLOYING TO STRUCTURAL MATERIALS	\$ 50,192.34
US303	E20221	09200826	43-54A7-2-0101	A M JOHNSON		3J USDA-DECROTIVE BUILDING STONE STUDY	\$ 3,065.25
US303	E20235	09300603	43-54A7-3-0077	H R GALE		3J USDA-WETLANDS ECO SURVEY ENDANGERED SPCS	\$ 2,585.47
US303	E21956	08200116	POM 40-54A720024	P F MARTIN		3J USES PROCESS-PERMANENT CURATION ARTIFACT	\$ 929.31
US305	E20232	09000519	R910-CS-93-016	H R GALE		3J USDA-WETLANDS ECO CLASSIFICATION SYSTEMS	\$ 6,540.00
US436	E20370	09200809	1432-G0120033	D L ABATA		3H USOM-MINERAL RESOURCE TEACHER WORKSHOP	\$ 1,509.35
US543	E24767	09200606	NAG 2-820	D M HAND		3W NASA-MULTI FILTRATION UNIT DESIGN	\$ 15,102.35
US604	E22708	09201210	CA-6310-3-8005	R O PETERSON		3H NPS-WOLF/MOOSE MONITORING ISLE ROYAL F93	\$ 30,000.00
US932	E24928	09300319	CAST GT AIFANTIS	E C AIFANTIS		3W NAT RSCH COUNCIL-CAST GRANT FOR ROMANOV	\$ 2,988.00
US980	E24034	09200902	DHR-9257465	M W HILLIGAN		3Q NSF-YOUNG INVESTIGATOR AWARD AH001	\$ 46,120.11
US980	E24041	09200136	DHR-9212544	A HELLAUVELL		3Q NSF-SOLIDIFICATION MULTI CHPD OXIDE SYST	\$ 8,609.80
US980B	E24035	09200813	92-9E252	H R GRETZ		3Q NSF-CELL WALL POLYS/SYST OF RHODOPHYTA	\$ 17,300.00
TOTAL THIS CFDA#:							\$ 184,240.17
TOTAL THIS CFDA#:							\$.00
10.200	US320	E21982	09200128	92-34214-7385	J S GIERKE	3K USDA-PESTICIDE TRNSPT / UNSATURATED SOIL	\$ 55,519.76
10.200	US326	E20231	09200716	NA-93-0049	J F DIEBEL	3J USDA-COMMERCIALIZATION OF STRANDWOOD	\$ 10,396.42
TOTAL THIS CFDA#:							\$ 65,616.18
10.202	US308	E20218	09200419	40-54A7-2-0086	H R GALE	3J USDA-WETLANDS ECO SAMPLING OTTAWA FOREST	\$ 2,854.15
TOTAL THIS CFDA#:							\$ 2,854.15
10.204	US315	E20222	09200130	92-37301-7598	V L CHIANG	3K USDA-ANTISENSE GENE/LIGNIN BIOSYNTHESIS	\$ 12,353.80
10.204	US315	E20223	09200130	92-37301-7598	G M PODILA	3K USDA-ANTISENSE GENE/LIGNIN BIOSYNTHESIS	\$ 24,151.27
TOTAL THIS CFDA#:							\$ 36,505.15
10.206	US314	E20202	09000312	90-37291-5708	W H CAMPBELL	3K USDA-BIOSYNTHETIC ENZYMES WOODY SPECIES	\$ 5,874.95
10.206	US323	E20229	09202102	92-37103-7945	W H CAMPBELL	3K USDA-MONOLIGNOL/BIOSYNTHETIC ENZYMES M/S	\$ 25,934.90
10.206	US325	E20203	09000702	58-43YK-0-0049	1 W H CAMPBELL	3K USDA-INVIORNMENTAL NITRATE/PLANT ROOTS	\$ 25,211.00
10.206	US328	E20230	09202451	92-37103-8032	W H BULLETT	3K USDA-RELIABILITY WOOD STRUCTURAL SYSTEMS	\$ 32,381.50

The accompanying notes are an integral part of these financial statements.

MICHIGAN TECHNOLOGICAL UNIVERSITY
 OLP - FOR 6/40/93 (STRPF11.OLP/JH3)
 SUMMARY EXPENSE OBJECT CODES BY CFDA#

CFDA#	GRNTOR#	ACCT	PROPOSAL#	CONTRACT#	P.I.	S/F	DESCRIPTION	AMT
								TOTAL THIS CFDA# : \$ 88,902.43
10.210	US323	E20208	09100221	91-38420-6112	W H CAMPBELL	3K	USDA-GRA FELLOWSHIP AREAS OF NATL NEED	\$ 14,659.25
								TOTAL THIS CFDA# : \$ 14,659.25
10.652	MI093	E27151	09100814	AGRMT 61-48068	I G D HROZ	2P	MSU- CLIMATE/POLLUTION NORTHERN HARDWOOD	\$ 34,019.41
10.652	US305	E20213	09000519	R910-CS-92-010	H R GALE	3J	USDA-WETLANDS ECO CLASSIFICATION SYSTEMS	\$ 18,534.38
10.652	US305	E21976	09000512	CHALLENGE OS0490	A L MACLEAN	3J	USFS-GRAND ISLAND GIS PROJECT AND 803	\$ 26,291.32
10.652	US306	E20237	09300505	INT-93791-RJVA	H F JURGENSEN	3J	USDA-SOIL MONITORING & DATA MGMT FFR/IUR	\$ 1,341.30
10.652	US309	E20217	09200209	FP-92-1759	H F JURGENSEN	3J	USDA-WOOD DECAY & N2 FIXATION/SOIL MOIST	\$ 10,887.65
10.652	US310	E20209	09100211	FIN 23-91-43 A1	T L SHARIK	3J	USDA-PAPER BIRCH REGENERATION PROJECT	\$ 2,444.38
10.652	US310	E20215	09200325	RCAN 23-92-20	H R GALE	3J	USDA-CARBON ALLOC/MATURE TREES IN STRESS	\$ 12,676.00
10.652	US310	E20216	09200407	RCAN 23-92-24	H F JURGENSEN	3J	USDA-ORGANIC CARBON/NORTH FOREST WETLAND	\$ 236.07
10.652	US310	E20219	09200723	RCAN 23-92-52	H F JURGENSEN	3J	USDA-ORGANIC CARBON FLUX IN HURL WETLAND	\$ 74,953.08
10.652	US310	E20220	09200804	RCAN 23-92-58	S G SHETRON	3J	USDA-STAND C SITE FACTORS/BIRD EYE MAPLE	\$ 12,503.05
10.652	US310	E20227	09200714	COOP#23-92-64	D F KARNOSKY	3J	USDA-EFFECTS OF OZONE & CO2/ASPEN & PINE	\$ 51,009.68
10.652	US310	E20234	09000930	FIN 23-91-01 A2	T L SHARIK	3J	USDA-REGENERATE N RED OAK W/WHITE PINE	\$ 2,115.38
10.652	US310	E21980	09101009	FEDL # 23-92-02	R G ALGER	3J	USDA-"CHUNKRETE" ANTI-ICING PAVEMENT	\$ 679.22
10.652	US324A	E21978	09100710	COOP#23-583-A1	D F KARNOSKY	3J	USDA-OZONE BY CO2 INTERACTION ASPEN/PINE	\$ 6,125.18
10.652	US324A	E21983	09100710	COOP#23-583-A2	D F KARNOSKY	3J	USDA-OZONE BY CO2 INTERACTION ASPEN/PINE	\$ 1,940.90
10.652	US324A	E20171	09000120	AGR 23-448 AM083	D F KARNOSKY	3K	USDA-OZONE RESPONSE HARDWOOD & CONIFERS	\$ 11,750.82
10.652	US326A	E20212	09100608	AGRMT #23-625-A1	D F KARNOSKY	3J	USDA-OZONE EFFECTS GENOTYPES ASPEN/PINE	\$ 57,551.35
10.652	US326A	E20236	09100608	AGRMT #23-625-A2	D F KARNOSKY	3J	USDA-OZONE EFFECTS GENOTYPES ASPEN/PINE	\$ 19,176.57
10.652	US327	E20226	09200914	PSW-92-0034CA	H F JURGENSEN	3J	USDA-NITROGEN FIXATION FOREST ECOSYSTEMS	\$ 6,460.71
								TOTAL THIS CFDA# : \$ 357,646.46
10.XXX	US314	E20031	N/A	MCINTIRE STENNIS	D F KARNOSKY	3H	MS-FY92 GENE REGULATION LARCH/POPLAR	\$ 1,265.34
10.XXX	US314	E20032	N/A	MCINTIRE STENNIS	D D REED	3H	MS-FY92 SPATIAL SAMPLING LAKE STATES	\$ 8,506.50
10.XXX	US314	E20033	N/A	MCINTIRE STENNIS	T L SHARIK	3H	MS-FY92 NITR AVIL/EST RED OAK SEEDLINGS	\$ 1,589.38
10.XXX	US314	E20034	N/A	MCINTIRE STENNIS	B C SUN	3H	MS-FY92-WOOD FIBER BASED COPOLYMER NATL	\$ 5,592.82

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MICHIGAN TECHNOLOGICAL UNIVERSITY
 QLP - FOR 6/40/93 (STRPF11.QLP/JH3)
 SUMMARY EXPENSE OBJECT CODES BY CFDA#

CFDA#	GRNTOR#	ACCT	PROPOSAL#	CONTRACT#	P.I.	S/F	DESCRIPTION	AMT
10.XXX	US314	E20035	N/A	MCINTIRE	STENNIS R O PETERSON	3H	MS-FY92-ECOLO STUDY/FISHER MARTIN WUPH	\$ 1,383.21
10.XXX	US314	E20036	N/A	MCINTIRE	STENNIS D F KARNOSKY	3H	MS-FY92-OZONE STRESS/TOLERANT GENOTYPES	\$ 9,440.93
10.XXX	US314	E20037	N/A	MCINTIRE	STENNIS W E FRAYER	3H	MS-FY92-RESEARCH ADMINISTRATION ACCOUNT	\$ 1,536.48
10.XXX	US314	E20040	09201210	MCINTIRE	STENNIS D F KARNOSKY	3H	MS-FY93 GENE REGULATION LARCH/POPLAR	\$ 13,231.31
10.XXX	US314	E20041	09201210	MCINTIRE	STENNIS D D REED	3H	MS-FY93 SPATICAL SAMPLING: LAKE STATES	\$ 12,955.00
10.XXX	US314	E20042	09201210	MCINTIRE	STENNIS T L SHARIK	3H	MS-FY93 NITRO AVIL/EST RED OAK SEEDLINGS	\$ 22,640.27
10.XXX	US314	E20043	09201210	MCINTIRE	STENNIS V L CHIANG	3H	MS-FY93 GENETIC ENGINEERING OF CONIFERS	\$ 10,555.68
10.XXX	US314	E20044	09201210	MCINTIRE	STENNIS W E FRAYER	3H	MS-FY93-RESEARCH ADMINISTRATION ACCOUNT	\$ 65,497.92
TOTAL THIS CFDA#:								\$ 154,194.83
11.405	MI096B	E28603	09000633	Z 48011	H/PH-31 W C KERFOOT	2P	UNIV MICH-BY THOTREPHES' SPINE ZOOPLANKTON	\$ 42,752.21
11.405	MI096B	E28616	09300408	Z 48011	AMD 03 S H BOWEN	2P	UNIV MICH-WORK STATION-GIS LAB INTERNET	\$ 2,500.00
TOTAL THIS CFDA#:								\$ 45,252.21
11.417	MI091	E27153	09200403	011219-FPK	S H BOWEN	2P	MSU-LAKE SUPERIOR FISHERIES RESOURCES	\$ 14,083.52
TOTAL THIS CFDA#:								\$ 14,083.52
12.431	US135	E21091	09100633	DAAL03-91-G-0303	J T WABER	3F	US ARMY-PALLADIUM ELECTRO CHGD DEUTERIUM	\$ 5,053.68
12.431	US135	E21114	09200113	DAAL03-92-G-0303	A R KASHANI	3F	ARO-ROBUST CONTROL OF INTELLIGENT ROTOR	\$ 19,982.00
TOTAL THIS CFDA#:								\$ 25,035.68
12.800	US126	E21109	09100511	AFOSR-91-0421-C	EC AIFANTIS	3F	U S AIR FORCE-NANOSTRUCTURAL MATL/COMP	\$ 112,141.22
TOTAL THIS CFDA#:								\$ 112,141.22
12.910	AR095	E25156	09100515	ASH018	G H SIMULA	4P	AVTA-TECHNICAL INTERFACE SUPPORT SERVICE	\$ 37.37
12.910	UN395	E28545	08901026	S476-13-05-01	A4 H G MCKIMPSON	4P	UNIV TECH COOP-SILICON CARBIDE REINF DRA	\$ 34,547.34
12.910	ZX999	E28613		ADV ACCT QUINN	T H COURTNEY	2P	UNIV VIRGINIA-HECH ALLOYING STRUC/MATLS	\$ 29,887.10
TOTAL THIS CFDA#:								\$ 64,471.81
15.308	NE930	E28600	09001206	1JBPC192106	C C NESBITT	2P	UNIV NEV-HNRL INDUSTRY WASTE TREATMENT	\$ 19,215.50
15.308	NE930	E28609	09001206	BPO 191,734	C C NESBITT	2P	UNIV NEV-HNRL INDUSTRY WASTE TREATMENT	\$ 22,310.30

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CFDA#	GRNTORN	ACCT	PROPOSAL#	CONTRACT#	P.I.	S/F	DESCRIPTION	AMT
15.308	PE550C	E27039	08801101	USD1TPSU-142-639	J H JOHNSON	2P	PENN STATE-MARL RD METHOD DEVELOPMENT	\$ 6,559.81
15.308	PE550C	E27040	08801101	USD1TPSU-142-639	J H JOHNSON	2P	PENN STATE-MARL RD MINE CHARACTERIZATION	\$ 5,058.71
15.308	PE550D	E27044	08801101	USD1TPSU-142-727	J H JOHNSON	2P	PENN STATE-CCONTAMINATION MINE ATMOS MEEM	\$ 20,586.81
15.308	PE550D	E27047	08801101	USD1TPSU-142-727	J H JOHNSON	2P	PENN STATE-CCONTAMINATION MINE ATMOS MEEM	\$ 22,872.92
15.308	PE550D	E27048	08901201	USD1TPSU-142-727	J H JOHNSON	2P	PENN STATE-DEVL EMISSION TEST METHODS ME	\$ 20,208.3C
15.308	PE550D	E27049	08901201	USD1TPSU-142-727	J H JOHNSON	2P	PENN STATE-DEVL EMISSION TEST METHODS ME	\$ 942.15
15.308	PE550D	E27050	08901201	USD1TPSU-142-727	S T BAGLEY	2P	PENN STATE-DEVL EMISSION TEST METHODS BL	\$ 16,981.21
15.308	US438	E20368	09200426	G1124226	AH002 L A HELDT	3N	USBM-MMRI FY1993 ALLOTMENT	\$ 12,198.95
15.308	US438A	E20372	09200426	G1134226	L A HELDT	3N	USBM-MINERAL RESOURCES INSTITUTE FY 1993	\$ 5,909.84
15.308	US438A	E20373	09200426	G1134226	L A HELDT	3N	USBM RESEARCH & TRAINING METALLURGY FY93	\$ 2,393.81
15.308	US438A	E20374	09200426	G1134226	D L ABATA	3N	USBM RESEARCH & TRAINING IN MINING FY 93	\$ 480.61
15.308	US438A	E20375	09200426	G1134226	W I ROSE	3N	USBM RESEARCH & TRAINING IN GEOLOGY FY93	\$ 10,211.62
15.308	US438G	E20361	09100523	G1114126	L A HELDT	3N	USBM-MINERAL RESOURCES INSTITUTE FY 1992	\$ 22,716.0C
15.308	US438G	E20362	09100523	G1114126	D L ABATA	3N	USBM RESEARCH & TRAINING IN MINING FY 92	\$ 2,889.6E
15.308	US438G	E20364	09100523	G1114126	W I ROSE	3N	USBM RESEARCH & TRAINING IN GEOLOGY FY92	\$ 320.17
15.308	US438G	E20365	09100523	G1114126	L A HELDT	3N	USBM MINING-MINERAL FELLOWSHIPS FY 1992	\$ 964.04
15.308	UTO10	E28565	08901111	83043 A/C5-26698	S K KAWATRA	2P	UNIV UTAH-CHANGE OF MEDIA COMPETENC TEMP	\$ 45,301.75
15.308	UTO10	E28566	08901111	83126	S K KAWATRA	2P	UNIV UTAH-CHANGE OF MEDIA COMPETENC TEMP	\$ 15,041.85
15.308	VI773	E28692	09001211	CR-4471-432251	R E GREUER	2P	VIRGINIA TECH-COMPUTER SIMULATION TSK 18	\$ 24,908.1E
15.308	VI773	E28693	09001211	CR-4471-432251	R E GREUER	2P	VIRGINIA TECH-MODIFY PROGRAM MFIKE TSK1C	\$ 3,955.9E
15.308	VI773	E28694	09001211	CR-4529-432272	R E GREUER	2P	VIRGINIA TECH-SIMULATOR/MINE FIRE MODEL	\$ 31,694.8E
TOTAL THIS CFDA#:								\$ 320,129.65
15.604	MIS39	E28564	09200605	1727-405-6112	A P SOLOMON	9P	UNIV MINN-MIOCENE PALEOENVIRONMENTS	\$ 16,390.94
TOTAL THIS CFDA#:								\$ 16,390.94
15.610	HCO61	E26940	09200806	AGRMT 1992-19	T D DRUMNER	2P	MICH DNR-CENSUSING METHOD MOOSE (ALCES)	\$ 4,399.05
TOTAL THIS CFDA#:								\$ 4,399.05
15.608	US45DA	E23010	09000714	14-02-0001-23528	R I KRAMER	3P	US GEOL SURVEY- SANDSTONE CORE SAMPLES	\$ 439.3E

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CFDA#	GRNTOR#	ACCT	PROPOSAL#	CONTRACT#	P.I.	S/F DESCRIPTION	AMT
TOTAL THIS CFDA#:							\$ 439.35
17.502	HCO45	E26970	08600708	FY 92	AGRMT	M A BANKS 2P MICH DEPT LABOR-MINE SAFETY TRAININGFY92	\$ 30,561.77
17.502	HCO45	E26973	08600708	FY 93	AGRMT	D G ALDER 2P MICH DEPT LABOR-MINE SAFETY TRAININGFY93	\$ 60,875.86
TOTAL THIS CFDA#:							\$ 91,537.63
20.215	HCO90	E27045	08600130	88-0008	(92-01)	B D ALKIRE 2P MICH DOT-RURAL TECHNICAL ASS'T CENTER 92	\$ 141,519.98
20.215	HCO90	E27046	08600130	88-0008	UTAP 92	B D ALKIRE 2P MICH DOT-LOCAL TECH ASSISTANCE UTAP PRGM	\$ 16,200.00
20.215	HCO90	E27048	08600130	88-0008	(93-00)	B D ALKIRE 2P MICH DOT-LOCAL TECH ASSISTANCE PRGM FY93	\$ 199,794.36
TOTAL THIS CFDA#:							\$ 357,314.34
20.600	HCO92	E27050	09200202	HIE-92-010		B D ALKIRE 2P MICH S P-HALT BGS DATABASE CONSTRUCTION	\$ 14,291.98
TOTAL THIS CFDA#:							\$ 14,291.98
43.001	US538	E24756	09000710	NCC1-145	SUPL 5	J C ROGERS 3W NASA-ACOUSTIC PROPAGATION FORESTED AREAS	\$ 24,530.02
43.001	US541	E24752	08900126	HGT-70514	SUPL#4 A	HELLAWELL 3W NASA-GRA'S RESEARCHERS (UHF) PROGRAM	\$ 2,593.54
TOTAL THIS CFDA#:							\$ 27,123.56
43.002	IO900	E26545	09300101	38250-10		D W HAND 4P ISM-SPACE STATION MULTIFILTRATION MODEL	\$ 44,778.85
43.002	HIO96A	E28556	09000502	247966	AMEND #2	I L SHARIK 2P UNIV MICH-POLARIMETRIC SAR ERS-1	\$ 11,891.71
43.002	US540	E24740	08301112	NAG3-519	SUP#8	B C CORNILSEN 3W NASA-RAHMAN STUDIES OF NICKEL ELECTRODE	\$ 1,526.83
43.002	US540	E24746	08301016	NAG 3-560	SUP#11 A	HELLAWELL 3W NASA-SEGREGATION DG ALLOY SOLIDIFICATION	\$ 48,124.95
43.002	US540	E24758	08900814	NAG 3-1109	SUP 3	S L YANG 3W NASA-DILUTION JET MIXING OF COMBUSTORS	\$ 44,135.35
43.002	US540	E24766	08900814	NAG 3-1109	SUP 4	S L YANG 3W NASA-DILUTION JET MIXING OF COMBUSTORS	\$ 40,820.34
43.002	US541	E24763	09100532	NAGW-2974		A BORYSOW 3W NASA-CIA SPECTRA OF NITROGEN/METHANE	\$ 35,285.80
43.002	US541	E24770	09200523	NAGW-3390		A BORYSOW 3W NASA-CIA OF CO2 PAIRS/VENUS ATMOSPHERE	\$ 10,663.25
43.002	US542	E24760	09100632	NAG 5-1838	SUPL1	W I ROSE 3W NASA-SPECTROMETRY/SATELLITE IMAGERY	\$ 62,357.51
43.002	US542	E24761	09100904	NAG 5-1873		W I ROSE 3W NASA-AVHRR/TCHS IMAGERY PIHATUBO HUDSON	\$ 19,316.72
43.002	US542	E24768	09100632	NAG 5-1838	SUPL1	W I ROSE 3W NASA-SPECTROMETRY/SATELLITE IMAGERY	\$ 5,353.48
43.002	US543	E24762	09100627	NAG 2-757		S R SEIOEL 3W NASA-TOUCHSTICHE GAMMA & DELTA PROTOTYPES	\$ 32,267.97
43.002	US544	E24765	09200140	HGT-30128	SUPL01	W I ROSE 3W NASA-REMOTE SENSING OF SNOW/GCR FELLOW	\$ 18,537.85

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 SUMMARY EXPENSE OBJECT CODES BY CFDA#

CFDA#	GRNTOR#	ACCT	PROPOSAL#	CONTRACT#	P.I.	S/F	DESCRIPTION	AMT
TOTAL THIS CFDA#:								\$ 375,660.67
43.XXX	US540	E24769	0910110	NAG 3-1462	YR 1 A	HELLAWELL	3M NASA-CONVEC/FARTIC TRANS ALLOY SOLIDIFTH	\$ 10,554.15
TOTAL THIS CFDA#:								\$ 10,554.15
47.041	US236	E24700	09100311	CR 010513-01-1	M T AUER		3S EPA-SEDIMENTS/WATER INTERFACE OF LAKES	\$ 33,005.02
47.041	US9800	E23975	00900110	MSM - 0910012	M D RAO		3Q NSF-ADHESIVELY BONDED STRUCTURAL JOINTS	\$ 19,354.61
47.041	US9800	E23986	00900404	ECS-0913663	AMD4 R E ZULINSKI		3Q NSF-POWER INV SYN/FREQ AMP TOPOLOGIES	\$ 15,442.54
47.041	US9800	E23992	00900330	HIP-0912990	AMD1 M H MAHAZI		3Q NSF-RUI FRAME-TO-FRAME MOTION ESTIMATOR	\$ 4,040.79
47.041	US9800	E23990	00900712	HSS-0920700	E C AIFANTIS		3Q NSF-GRADIENTS POSTLOCALIZATION D E D	\$ 50,006.92
47.041	US9800	E24001	09100115	CTS-9111244	AD1 T B CO		3Q NSF-PSEUDO-FLZZY LOGIC CHEM PROCESSES	\$ 1,309.75
47.041	US9800	E24009	09100115	CTS-9111244	T B CO		3Q NSF-PSEUDO-FLZZY LOGIC CHEM PROCESSES	\$ 19,069.35
47.041	US9800	E24010	09100105	BCS-9110136	J R MIHELIC		3Q NSF-BIOSURFACTANT/XENOBIOYIC REMEDIATION	\$ 33,640.06
47.041	US9800	E24011	09001016	HSS-9101043	AMD1 F O OTUONYE		3Q NSF-RESPONSE ROCK BOLTS TO BLAST LOADS	\$ 28,870.55
47.041	US9800	E24014	09000715	DDM-9022550	A-3 K J WEINMANN		3Q NSF-SHT METAL INTELLIGENT STAMPING DIE	\$ 259,203.26
47.041	US9800	E24015	09001213	CTS-9106865	A1 R E HULLINS		3Q NSF-SOL-GEL SYNTHESIS OF BINARY GLASSES	\$ 31,301.66
47.041	US9800	E24017	09100517	HSS-9157090	AMD2 P G CHARALAMBOIDES		3Q NSF-PRESIDENTIAL YOUNG INVESTIGATOR AMDS	\$ 68,177.21
47.041	US9800	E24018	09001213	CTS-9106865	A1 B C CORNILSEN		3Q NSF-SOL-GEL SYNTHESIS OF BINARY GLASSES	\$ 39,506.35
47.041	US9800	E24023	09001220	HSS-9108064	W H BULLEIT		3Q NSF-CONNECTED TIMBER FRAME BEHAVIOR	\$ 26,837.48
47.041	US9800	E24044	09001220	HSS-9108064	AD1 W H BULLEIT		3Q NSF-CONNECTED TIMBER FRAME BEHAVIOR	\$ 1,119.00
TOTAL THIS CFDA#:								\$ 632,533.59
47.043	US9800	E23900	00900413	INT-0914710	E C AIFANTIS		3Q NSF-US FRANCE RSCH CRACK INTERACTIONS	\$ 4,981.70
TOTAL THIS CFDA#:								\$ 4,981.70
47.049	US9800	E24013	09001123	DMR-9106447	AMD3 S A HACKNEY		3Q NSF-MORPHOLOGY THIN FILM INTERDIFFUSION	\$ 37,910.92
47.049	US9800	E23984	00900603	PHY-0917746	AMD2 D R BECH		3Q NSF-BOUND STATES OF ATOMIC NEGATIVE IONS	\$ 45,162.25
47.049	US9800	E24016	09100104	AST-9110097	A BORYSOV		3Q NSF-SPECTRA/ANISOTROPIC MOLECULAR PAIRS	\$ 1,322.02
47.049	US9800	E24021	09100114	DMR-9111310	AMD2 F A HARRISON		3Q NSF-FLOW MORPHOLOGY / BLOCK COPOLYMERS	\$ 42,253.64
47.049	US9800	E24025	09100410	DM-9110075	AMD1 A B KOSTINSKI		3Q NSF-FULLY POLARIMETRIC DOPPLER RADAR	\$ 30,304.61

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CFDA#	GRNTOR#	ACCT	PROPOSAL#	CONTRACT#	P.I.	S/F DESCRIPTION	AMT
47.049	US9808	E24026	09101004	DMS-9200409	AH01 A P	GODBOLE 30 NSF-PROBABILITY THEORY/ASSOC LMT THEOREM	\$ 13,114.40
47.049	US9808	E24043	09101004	DMS-9200409	AH01 A P	GODBOLE 30 NSF-PROBABILITY THEORY/ASSOC LMT THEOREM	\$ 10,997.25
47.049	US9808	E24046	09100114	DHR-9111318	AH02 F A	MORRISON 30 NSF-FLOW MORPHOLOGY / BLOCK COPOLYMERS	\$ 1,945.80
TOTAL THIS CFDA#:							\$ 199,011.20
47.050	US9809	E23987	08900501	EAR-8916323	W I	ROSE 30 NSF-GEO/THERMO CHEM EMISSIONS-VOLCANOES	\$ 804.21
47.050	US9808	E24020	09001106	BCS-9103307-01	D W	HAND 30 NSF-APO TREATMENT OF WATER	\$ 86,486.86
47.050	US9808	E24022	09100516	EAR-9117726	W I	ROSE 30 NSF-VOLCANIC GAS RELEASES EARTH ATMOSPHER	\$ 88,833.86
47.050	US9809	E24031	09100812	ATH-9213854	J	BORYSOW 30 NSF-"STABILITY OF N"	\$ 24,534.23
47.050	US9808	E24401	09000517	EAR-9017821	J F	DIEHL 30 NSF-RADIOMETRIC/PALEMAGNETIC GUATEMALA	\$ 15,627.64
47.050	US9808	E24609	08900506	EAR-8916492	AH01 W I	ROSE 30 NSF- FIELD LASER RAMAN SPECTROGRAPH	\$ 27,384.89
47.050	US9808	E24614	09001121	EAR-9105615	S	BESKE-DIEHL 30 NSF-ACQUISITION PALEMAGNETIC EQUIPMENT	\$ 306.95
TOTAL THIS CFDA#:							\$ 243,678.68
47.051	US9808	E24019	09001201	DIR-9106510	X	HUANG 30 NSF-ALGORITHMS & SOFTWARE BIOSEQUENCE	\$ 20,483.16
47.051	US9808	E24028	09100526	IBN-9118366	V L	CHIANG 30 NSF-METABOLIC RESPONSE/CONIFERS STRESS	\$ 12,141.65
47.051	US9808	E24029	09100526	IBN-9118366	W H	CAMPBELL 30 NSF-METABOLIC RESPONSE/CONIFERS STRESS	\$ 24,453.66
TOTAL THIS CFDA#:							\$ 57,078.51
47.053	US980	E23989	08900412	INT-8914847	A1 A	HELLAWELL 30 NSF-US CHINA COOP RSCH-RARE EARTH ALLOYS	\$ 10,392.06
47.053	US980	E24036	09101208	DHR-9206783	A	HELLAWELL 30 NSF-THE GRAIN STRUCTURE OF CASTINGS	\$ 40,621.65
47.053	US9808	E23991	08900523	INT-8915827	J F	DIEHL 30 NSF-PALEMAGNETIC RSCH/GUATEMALA VOLCANO	\$ 2,523.04
TOTAL THIS CFDA#:							\$ 61,536.75
47.067	US980	E23969	08800436	DHR-8815049	MOD2 A	HELLAWELL 30 NSF-SEGREGATION BINARY & TERNARY SYSTEMS	\$ 2,554.72
47.067	US9808	E23994	08900916	DHR-8922824	AH02 C L	WHITE 30 NSF-GRAIN BOUNDARY SEGREGATION FRACTURE	\$ 30,300.75
47.067	US9808	E23995	08900916	DHR-8922824	AH02 M R	PLICHTA 30 NSF-GRAIN BOUNDARY SEGREGATION FRACTURE	\$ 21,214.10
47.067	US9808	E23999	09000402	DHR-9015665	AH01 D E	MIKKOLA 30 NSF-RELATIONSHIPS IN TRIALUMINIDE ALLOYS	\$ 61,749.15
47.067	US9808	E24000	09000402	DHR-9015665	AH02 D E	MIKKOLA 30 NSF-RELATIONSHIPS IN TRIALUMINIDE ALLOYS	\$ 51,282.80
TOTAL THIS CFDA#:							\$ 167,101.56

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CFDA#	GRNTOR#	ACCT	PROPOSAL#	CONTRACT#	P.I.	S/F	DESCRIPTION	AMT
47.069	US980	E24610	09001107	USE-9152722	W H CAMPBELL	30	NSF-INTEGRATED UNDERGRAD LABS-BIOCHEM	\$ 952.46
47.069	US980B	E23997	09000109	CTS-9009518	AMD1 P CHO	30	NSF-LAMINAR & TURBULENT FLAME THICKNESS	\$ 42,354.98
47.069	US980B	E24012	09100111	ECS-9111234	L BOHMANN	30	NSF-CALCULATING HARMONICS POWER SYSTEMS	\$ 47,722.26
47.069	US980B	E24024	09100509	EAR-9117121	J E HUNTOON	30	NSF-CRETACEOUS BLACKHAWK FORMATION	\$ 18,326.42
47.069	US980B	E24033	09200116	DDM-9210883	AD2 Z K LING	30	NSF-INTERFERENCE FREE SPATIAL MECHANISM	\$ 18,735.62
47.069	US980B	E24038	09100111	ECS-9111234	AMD1 L BOHMANN	30	NSF-CALCULATING HARMONICS POWER SYSTEMS	\$ 1,165.58
47.069	US980B	E24635	09001114	USE-9153042	J G WILLIAMS	30	NSF-DESIGN & MANUFACTURING/POLYMERS EOP	\$ 18,458.94
TOTAL THIS CFDA#:								\$ 147,916.27
47.070	US980B	E24032	09200102	CCR-9215030	M H BURNETT	30	NSF-DECLARATIVE VISUAL PRGM LANGUAGES	\$ 15,794.16
TOTAL THIS CFDA#:								\$ 15,794.16
47.071	US980B	E23978	08900205	USE-8953504	AMD2 E A FLYNN	30	NSF-IMPROVING WRITING ENGRG COURSES DSGN	\$ 8,942.68
47.071	US980B	E23979	08900205	USE-8953504	AMD2 F O OTUONYE	30	NSF-WRITING-ENGRG COURSES DSGN	\$ 21,262.05
47.071	US980B	E23980	08900205	USE-8953504	AMD2 A K KULKARNI	30	NSF-WRITING ENGRG COURSES DSGN	\$ 7,482.84
47.071	US980B	E23981	08900205	USE-8953504	AMD2 D W HUBBARD	30	NSF-WRITING ENGRG COURSES DSGN	\$ 3,957.21
47.071	US980B	E23982	08900205	USE-8953504	AMD2 N V SURYANARAYANA	30	NSF-WRITING ENGRG COURSES DSGN	\$ 347.45
47.071	US980B	E23983	08900205	USE-8953504	AMD2 W H BULLEIT	30	NSF-WRITING-ENGRG COURSES DSGN	\$ 1,628.35
47.071	US980B	E23996	08900811	DIR-8921936	T REYNOLDS	30	NSF-HISTORY OF ENGRG EDUCATION IN U.S.	\$ 21,634.92
47.071	US980B	E24039	09206098	DUE-9254207	B J GIMHESTAD	30	NSF-3-D SPATIAL VISUAL SKILLS ENGRG STUS	\$ 28,082.64
47.071	US980B	E24040	09206098	DUE-9254207	S S MARLOR	30	NSF-3-D SPATIAL VISUAL SKILLS ENGRG STUS	\$ 18,346.91
TOTAL THIS CFDA#:								\$ 111,685.09
47.072	US980B	E24007	09100118	BES-9118989	J S GIERRE	30	NSF-CHEMICAL VAPOR EXTRACTIONS IN CLAY	\$ 42,843.92
TOTAL THIS CFDA#:								\$ 42,843.92
47.074	US980B	E24030	09100405	MCB-9115009	MOD1 W H CAMPBELL	30	NSF-HIGHER PLANT NITRATE REDUCTASE	\$ 52,085.36
47.074	US980B	E24037	09200803	92-96254	M R GRETZ	30	NSF-BIOCHEM FED ALGAL POLYSACCHARIDES	\$ 1,021.87
47.074	US980B	E24042	09100405	MCB-9115009	MOD2 W H CAMPBELL	30	NSF-HIGHER PLANT NITRATE REDUCTASE	\$ 1,105.88
TOTAL THIS CFDA#:								\$ 54,212.23

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MICHIGAN TECHNOLOGICAL UNIVERSITY
 QLP - FOR 6/40/93 (STRPF11.QLP/JH3)
 SUMMARY EXPENSE OBJECT CODES BY CFDA#

CFDA#	GRNTOR#	ACCT	PROPOSAL#	CONTRACT#	P.I.	S/F DESCRIPTION	AMT
47.XXX	MI094	E27152	09001230	61-8678/133-14A2	J G WILLIAMS	2P MSU- HI SPEED MFG COMPOSITE COMPONENTS	\$ 14,942.61
47.XXX	MI094	E27154	09001230	61-8678/173-10	J G WILLIAMS	2P MSU- HI SPEED MFG COMPOSITE COMPONENTS	\$ 33,713.15
TOTAL THIS CFDA#:							\$ 48,655.78
TOTAL THIS CFDA#:							\$ 75.73CR
59.005	US930	E24700	N/A	SBA 9049 MA-86	E J WHITE	3W SMALL BUS INSTITUTE-CASE STUDIES MOD 2	\$ 37.01
59.005	US930	E24827	09300117	SBA 930500 6410	J M HAINAULT	3W US DEPT COMM-SMALL BUSINESS INSTITUTE 93	\$ 295.25
TOTAL THIS CFDA#:							\$ 332.32
66.001	HE010C	E26329	08900818	AGRMT 89-10-2 M2	S T BAGLEY	9P HEALTH EFFECTS INST-EMISSION TESTING-BID	\$ 5,930.61
66.001	HE010C	E26330	08900818	AGRMT 89-10-2 M1	D G LEDDY	9P HEALTH EFFECTS INST-EMISSION TESTING CHE	\$ 1,806.95
66.001	HE010C	E26331	08900818	AGRMT 89-10-2 M1	J H JOHNSON	9P HEALTH EFFECTS INST-EMISSION TESTING MEE	\$ 2,713.35
66.001	IL478	E26507	09000619	SUB #90-168 AMD4	M T AUER	2P ILL EPA-ATMOSPHERIC DEPOSITION MONITORNG	\$ 22,338.42
TOTAL THIS CFDA#:							\$ 32,789.33
66.205	US222	E24721	09200316	X995780-01-0	H F JURGENSEN	3S EPA-FORESTED WETLANDS STUDY	\$ 31,125.57
TOTAL THIS CFDA#:							\$ 31,125.57
66.500	US237	E24707	0900	CR817453-01-0 A1	J B PICKENS	3S EPA-VEGETRATIVE RESPONSES/CLIMATE CHANGE	\$ 20,224.98
TOTAL THIS CFDA#:							\$ 20,224.98
66.507	US236	E24709	09100415	CR 818710-01-0	D J CHESNEY	3S EPA-SUPERCritical FLUID EXTRACTION	\$ 16,538.98
TOTAL THIS CFDA#:							\$ 16,538.98
66.5XX	US318	E24711	09000713	R819688-01-0	ADM J C CRITTENDEN	3S EPA-CLEAN INDUSTRIAL TREATMENT TECHNOLOGY	\$ 433,990.62
66.5XX	US318	E24712	09000713	R819688-01-0	G T CANEBA	3S EPA-ENVIRONMENTAL POLYMER FORMULATIONS	\$ 10,373.00
66.5XX	US318	E24713	09000713	R819688-01-0	B A BARNA	3S EPA-CCITT	\$ 15,798.63
66.5XX	US318	E24715	09000713	R819688-01-0	N J HUTZLER	3S EPA-UTILIZATION GRANULAR RESIDUALS CCITT	\$ 36,685.54
66.5XX	US318	E24716	09000713	R819688-01-0	K B RUDMAN	3S EPA-FOUNDRY POLD PROCESS CCITT	\$ 18,379.61
66.5XX	US318	E24717	09000713	R819688-01-0	S K KAMATRA	3S EPA-PARTICULATE AGGLOMERATION CCITT	\$ 20,244.30
66.5XX	US318	E24718	09000713	R819688-01-0	H E MULLINS	3S EPA-PHYSICAL PROPERTY DATA CCITT	\$ 16,739.62

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 SUMMARY EXPENSE OBJECT CODES BY CFDA#

CFDA#	GRNTOR#	ACCT	PROPOSAL#	CONTRACT#	P.I.	S/F	DESCRIPTION	AMT
66.5XX	US318	E24719	09000713	R819688-01-0	J R MIHELICIC	3S	EPA-CLEAN INDUSTRIAL TREATMENT TECHNOLOGY	\$ 46,403.42
66.5XX	US318	E24720	09000713	R819688-01-0	T B CO	3S	EPA-CENCITT-FSCC (KIM PORTION RE: E24723)	\$ 12,878.66
66.5XX	US318	E24722	09000713	R819688-01-0	B A BARNA	3S	EPA-ENVIRONMENTAL RISK PROJECT I-CCITT	\$ 2,264.00
66.5XX	US318	E24725	09000713	R819688-01-01	B A BARNA	3S	EPA-POLLUTION PREVENT PROCESS SIMULATOR	\$ 8,420.95
66.5XX	US318B	E24714	09000713	R819688-01-0	V L CHIANG	3S	EPA-CCITT	\$ 4,397.92
TOTAL THIS CFDA#:								\$ 625,676.33
66.808	HC073	E27063	09100403	AGRH18 8094	CHG1 J R MIHELICIC	2P	MI DNR-SOURCE REDUCTION INTERN PROGRAM	\$ 5,580.40
TOTAL THIS CFDA#:								\$ 5,580.40
81.049	C0500	E25494	09200104	ADV ACCT RSCH	J R WOOD	2P	COLUMBIA UNIV-RECOVERY TECHNOLOGIES	\$ 26,893.95
81.049	UN380	E28619	09200414	SUBWICCI 92-08	S K KAWATRA	2P	UNIV SO ILL-GYPSUM/LIMESTONE SCRUBBER	\$ 43,065.21
81.049	US205A	E21631	08601116	DEFG02-87ER45315	S A HACKNEY	3B	DOE-GRADIENTS DIFFUSION BOUNDS MIGRATION	\$ 43,606.71
81.049	US205A	E21632	08601116	DEFG02-87ER45315	M R PLICHTA	3B	DOE-GRADIENTS TEMPSTRAIN BOUND MIGRATION	\$ 27,886.86
81.049	US208	E21651	09200223	DEFG02-92ER75773	C S ANDERSON	3B	DOE-PRE SVC TEACHER ENHANCEMENT PROGRAM	\$ 18,465.45
81.049	US208	E21652	09201034	DEFG02-92ER14282	D R BECK	3B	DOE-STRUC CONSTRANTS/METAL ATOMS & IONS	\$ 10,527.30
TOTAL THIS CFDA#:								\$ 170,445.58
81.077	US202	E24629	09001208	DEFG05-91ER79045	S A HACKNEY	3B	DOE-MOLECULAR BEAM EPITAXY EQUIPMENT	\$ 398,975.94
TOTAL THIS CFDA#:								\$ 398,975.94
81.086	US209	E21654	09200712	DE-FG5192R020213	S K KAWATRA	3B	DOE-UTILIZING/MINIMIZING WASTE STREAMS	\$ 19,990.00
TOTAL THIS CFDA#:								\$ 19,990.00
81.092	US203	E21650	09200135	LETTER 07/13/92	J S GIERKE	3B	DOE-IN-SITU TREATMENT/CONTAMINATED SOILS	\$ 40,047.65
TOTAL THIS CFDA#:								\$ 40,047.65
81.049	US205A	E21633	08601116	DEFG02-87ER45315	J K LEE	3B	DOE-GRADIENTS PRECIPITATE GROWTH BOUNDS	\$ 30,982.01
TOTAL THIS CFDA#:								\$ 30,982.01
84.016	US920	E24865	09001103	P016A10037	ACT02 S J SACCO	3L	US DEPT EDUCATION-SOVIET/EUROPEAN STUDY	\$ 11,366.07
84.016	US920	E24866	09001103	P016A10037	ACT02 T D MONSON	3L	US DEPT EDUCATION-SOVIET/EUROPEAN STUDY	\$ 3,120.48

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 QLP - FOR 6/40/93 (STRPF11.QLP/JH3)
 SUMMARY EXPENSE OBJECT CODES BY CFDA#

CFDA#	GRNTOR#	ACCT	PROPOSAL#	CONTRACT#	P.I.	S/F	DESCRIPTION	AMT
84.016	US920	E24869	09001103	P016A10037	ACT02 T D HONSON	3L	US DEPT EDUCATION-SOVIET/EUROPEAN STUDY	\$ 54,177.72
TOTAL THIS CFDA#:								\$ 68,664.27
84.200	US919	E24857	09001015	P200A10121	AM002 D S YOUNG	3L	US DEPT EDUCATION-GR A AREAS OF NATL NEED	\$ 199,301.47
84.200	US919	E24858	09001013	P200A10122	AM002 N J HUTZLER	3L	US DEPT EDUCATION-GR A AREAS OF NATL NEED	\$ 159,369.21
84.200	US919	E24859	09001012	P200A10123	AM002 S H PANDIT	3L	US DEPT EDUCATION-GR A AREAS OF NATL NEED	\$ 148,481.73
84.200	US919	E24862	09001015	P200A10121	AM002 D S YOUNG	3L	US DEPT EDUCATION-GR A AREAS OF NATL NEED	\$ 42,869.05
84.200	US919	E24863	09001013	P200A10122	AM002 N J HUTZLER	3L	US DEPT EDUCATION-GR A AREAS OF NATL NEED	\$ 29,671.84
84.200	US919	E24864	09001012	P200A10123	AM002 S H PANDIT	3L	US DEPT EDUCATION-GR A AREAS OF NATL NEED	\$ 36,411.92
TOTAL THIS CFDA#:								\$ 616,105.26
93.262	US569E	E22420	08800143	2 RO1	OH02611-04 L D GRATZ	3W	NIH-HEALTH RISKS DIESEL EMISSION SYSTEMS	\$ 37,934.45
93.262	US569E	E22421	08800143	2 RO1	OH02611-04 S T BAGLEY	3W	NIH-HEALTH RISKS DIESEL EMISSION SYSTEMS	\$ 32,767.21
TOTAL THIS CFDA#:								\$ 70,701.70
93.846	US569	E22418	09000620	1R15AR39940-01A2	D A NELSON	3W	NIH-HYPERTHEMIA OF CELL TUMORS OF BONE	\$ 30,917.07
TOTAL THIS CFDA#:								\$ 30,917.07
N/A		E33260	00827		M VABLE	3W	NATL SCIENCE FDN FELLOWSHIP-ME-EM/AMMONS	\$ 17,208.40
N/A		P84080			W D BLUMHARDT	3W	MINERALS & MATERIAL BUILDING EQUIPMENT	\$ 19,263.05
N/A		P84082			W D BLUMHARDT	3W	MINERALS & MATERIALS BLDG EQ. GRANT II	\$ 415,383.15
N/A		P84700			R P HELMAN	3W	NEH CHALLENGE GRANT	\$ 375,300.00
N/A	AL075	E25056	08801211	645860-0A	REV04 W W PREDEBON	4P	ALLIANT TECH- INTERNSHIP SHOCK DYNAMICS	\$ 24,492.77
N/A	AM247	E25087	09101118	535292	WA H D OSBORNE	4P	AM GEN- TRACK ICE CLEATS ON HIAL TANK	\$ 11,447.45
N/A	BA858	E25219	08900503	T2396	SUPL# 12 A R CURRAN	4P	BATTELLE-T72 SOVIET TARGET MODEL TANK	\$ 5,760.67
N/A	BA858	E25221	09101217	16939-000001	A R CURRAN	4P	BATTELLE-SATELLITE SIGN/SPACE UMBRELLA	\$ 6,238.18
N/A	FH066	E26059	09200239	PT12771-00	H D OSBORNE	4P	FNC.CORP- T142 RUBBER ANALYSIS T142 PADS	\$ 697.43
N/A	GE359	E26249	09101206	WPG007526	FAX G R SIMULA	4P	GEN DYN-COMPOSITE ARMORED VEHICLE (CAV)	\$ 11,143.15
N/A	GE361	E26248	09200322	WPG007332	G R SIMULA	4P	GEN DYN-MBC PRECOOLER FLANGE ANALYSIS	\$ 146,611.66
N/A	IL477	E26533	08700141	E06595-88-C-001	G D HROZ	4P	IITRI-ECOLOGICAL MONITORING PLANT COVER	\$ 178,918.21

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MICHIGAN TECHNOLOGICAL UNIVERSITY
 OLP - FOR 6/40/93 (STRPF11,OLP/JH3)
 SUMMARY EXPENSE OBJECT CODES BY CFDA#

CFDA#	GRANTOR	ACCT	PROPOSAL#	CONTRACT#	P.I.	S/F	DESCRIPTION	AMT
N/A	IL477	E26536	08700141	D062C5-93-001-LS	G D HROZ	4P	IITRI-ECOLOGICAL MONITORING PLANT COVER	\$ 238,277.97
N/A	IL477	E26537	08700140	D062C5-93-002-LS	J B PICKENS	4P	IITRI-LITTER DECOMPOSITION & MICROFLORA	\$ 23,429.30
N/A	IL477F	E26534	08700140	E06595-88-C-002	J N BRUHN	4P	IITRI-LITTER DECOMPOSITION & MICROFLORA	\$ 34,565.76
N/A	IL477F	E26535	08700140	E06595-88-C-002	S T BAGLEY	4P	IITRI-LITTER DECOMPOSITION MICROFLORA	\$ 13,337.80
N/A	MA794A	E26874	N/A	19X-SF535V	MOD 3 E J WHITE	4P	MARTIN MARIETTA-UNIV/IND BROKERING SYSTM	\$ 8,159.04
N/A	MA795	E26908	09100818	SUB #19X-SJ598V	J S GIERKE	4P	MARTIN MARIETTA-VOC REMOVAL/PERM SOILS	\$ 14,868.30
N/A	MI096C	E28580	09000504-Z	47995	AMD#07 T L SHARIK	2P	UNIV MICH-SHUTTLE IMAGING RADAR-C SIR-C	\$ 16,573.11
N/A	MI096C	E28589	09000504 Z	47995	AMD#06 T L SHARIK	2P	UNIV MICH-SHUTTLE IMAGING RADAR-C SIR-C	\$ 6,680.60
N/A	MI099	D92450		248061	C S ANDERSON	9P	UNIV MICHIGAN NASA SPACE CONSORTIUM	\$ 24,802.50
N/A	NE920A	E28617	09200828	LWF-62-278-05602	M R GRETZ	2P	UNIV NBR-MARINE DIATOM & SUBSTRATE ADHSM	\$ 94,805.60
N/A	PR567	E27870	092C0203	01-015-50	J & KECK	4P	PROCESS TECH-GRIND COAL TO 500 MESH	\$ 6,270.00
N/A	SA530	E28156	09200928	DOCN AD-9824	D L HICKS	4P	SANDIA NATL LABS-GRIDLESS LAGRANGIAN CMP	\$ 14,921.40
N/A	SA531	E28157	09300133	AE-8789	AH001 D J KEEBLE	4P	SANDIA NATL LABS-DEFECTS PZI FILMS PR11	\$ 12,374.60
N/A	TA750	E28350	09201219	CONSL AGRH 12/92	M G MCKIMPSON	4P	TASC-DRA PRODUCTION SCALE-UP-TECH JAN93	\$ 6,338.11
N/A	TA750	E28351	09201219	CONSL AGRH 01/93	M G MCKIMPSON	4P	TASC-DRA PRODUCTION SCALE-UP-TECH FEB93	\$ 2,928.12
N/A	TA750	E28352	09201219	CONSL AGRH 01/93	M G MCKIMPSON	4P	TASC-DRA PRODUCTION SCALE-UP-TECH MAR93	\$ 3,769.40
N/A	TA750	E28353	09201219	CONSL AGRH 01/93	M G MCKIMPSON	4P	TASC-DRA PRODUCTION SCALE-UP-TECH APR93	\$ 3,449.20
N/A	TA750	E28354	09201219	CONSL AGRH 01/93	M G MCKIMPSON	4P	TASC-DRA PRODUCTION SCALE-UP-TECH MAY93	\$ 6,272.27
N/A	TA750	E28355	09201219	CONSL AGRH 01/93	M G MCKIMPSON	4P	TASC-DRA PRODUCTION SCALE-UP-TECH JUNE93	\$ 5,521.90
N/A	TA750	E28356	09201219	CONSL AGRH 01/93	M G MCKIMPSON	4P	TASC-DRA PRODUCTION SCALE-UP-TECH JULY93	\$ 767.60
N/A	UN396	E28618	09200810	UCAR S2913	W I ROSE	2P	UCAR-AIRBORNE VOLCANIC DEBRIS MOVEMENT	\$ 6,276.60
N/A	US121A	E21100	08900407	F08635-90-C-0063	M E MULLINS	3F	U S AIR FORCE- OXIDATION STUDY P00005	\$ 47,830.30
N/A	US121A	E21112	08900407	F08635-90-C-0063	J C CRITTENDEN	3F	U S AIR FORCE- OXIDATION STUDY P00005	\$ 164,650.20
N/A	US132	E21032	09201004	DAAC89-93-K-0002	H D OSBORNE	3F	CRREL-93 WINTER MOBILITY FIELD TESTS/CIV	\$ 25,356.64
N/A	US134	E20557	08800803	DAAE7-87-G-R004	M D OSBORNE	3F	TACOM-TRACK PAD FIELD MOD GTESTS DO 0014	\$ 58,208.99
N/A	US134	E21075	08801120	N00014-89-J-1966	S A MARSHALL	3F	OVR-COMPRESSIBLE FLUIDS MAG RES IMAGING	\$ 37,434.80
N/A	US135	E21103	08900516	DAAL03-90-G-0151	E C AIFANTIS	3F	ARO-THEORETICAL STUDIES IN PLASTICITY P4	\$ 79,748.31
N/A	US136	E20466	09100928	DAAE07-92-C-R008	J C ROGERS	3F	TACOM-1992 KFC FIELD STATION MAINTENANCE	\$ 40,963.54

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CFDA#	GRNTOR#	ACCT	PROPOSAL#	CONTRACT#	P.I.	S/F DESCRIPTION	AMT
N/A	US136	E20473	09201201	DAAE07-93-C-R013	J C ROGERS	3F TACOM-1993 KFC FIELD STATION MAINTENANCE S	85,334.93
N/A	US137	E20457	N/A	DAAE07-90-G-R001	A R CURRAN	3F TACOM-GEOMETRY CONVERSION-PRISM 00 0006 S	33,151.95
N/A	US140	E20461	09100411	DAAE07-90-G-R001	R A HAASE	3F TACOM-ADV COMPONENT TECH TEST BED 000009 S	376,129.99
N/A	US140	E20572	09201211	DAAE07-93-G-R001	M D OSBORNE	3F TACOM-CAB-OVER HUMVEE 000001 S	106,710.60
N/A	US140A	E20464	09100629	DAAE07-90-G-R001	J C ROGERS	3F TACOM-CM SIGNAL PROCESSING MODEL 000013 S	67,627.00
N/A	US140A	E20465	09100629	DAAE07-90-G-R001	J C ROGERS	3F TACOM-CM SIGNAL PROCESSING MODEL 000013 S	181,250.60
N/A	US140B	E20468	09200515	DAAE07-90-G-R001	M D OSBORNE	3F TACOM-T158 TRACK PAD BACKING PLATE DO 11 S	22,483.00
N/A	US140B	E20469	09200515	DAAE07-90-G-R001	K S HOON	3F TACOM-T158 TRACK PAD BACKING PLATE DO 11 S	1,018.00
N/A	US143A	E20460	09100317	DAAE07-90-G-R001	A R CURRAN	3F TACOM-CATTB&ISTB FAB &PRISM UPGRADE 0008 S	272,340.72
N/A	US143A	E20470	09100317	DAAE07-90-G-R001	A R CURRAN	3F TACOM-CATTB&ISTB FAB &PRISM UPGRADE 0008 S	392,532.93
N/A	US147A	E20565	08900419	DAAE07-89-C-R071	G R SIMULA	3F TACOM-DSGN & FAB TRACK COMPONENTS MOD#05 S	267,760.71
N/A	US147A	E20571	08900419	DAAE07-89-C-R071	G R SIMULA	3F TACOM-DSGN & FAB TRACK COMPONENTS MOD#08 S	67,888.87
N/A	US151A	E21105	09200101	DAAK70-92-C-0008	R A HAASE	3F US ARMY BELVICIR-CAMOUFLAGE SCREENING SYS S	536.86
N/A	US154	E20459	09200501	DAAE07-90-G-R001	J C ROGERS	3F TACOM-ACOUSTIC DATA ACQUISITION SYS 0016 S	67,946.09
N/A	US154	E20472	09200516	DAAE07-92-C-R003	G R SIMULA	3F TACOM-METAL MATRIX COMP TRACK SHOE DSGN S	55,988.24
N/A	US154	E20474	09300220	DAAE07-93-G-R001	A R CURRAN	3F TACOM-PRISM TARGET DATABASE 00 0002 S	115,710.40
N/A	US155	E21116	09201018	DAAC79-93-P-0122	G R SIMULA	3F US ARMY RED RIVER-T130 BUSHING TESTS S	6,300.00
N/A	US209	E21653	09200727	DEFG5192R020206	X LIU	3B DOE-SAND WASTE FROM FERROUS FOUNDRIES S	19,508.00
N/A	US295	E21895	09001216	NRC-04-92-054	M J R WOOD	3R NRC-SEISMIC PUMPING/CEMENTATION FAULT Z0 S	44,781.65
N/A	US303	E20228	09200906	C/S AGHRT 092592	D B LANDON	3M USDA-NORWICH MINE SITE MANAGEMENT DSGN S	12,256.00
N/A	US304	E21975	08900805	COOP #28-C9-511	J B PICKENS	3J USFS-ROCKEY PTN EXP STAT-A-MATRIX COEFF1 S	3,521.54
N/A	US305	E21979	09100525	53-5480-1-00548	P E MARTIN	3M USDA-SURVEY & EVALUATION OF BAY FURNACE S	519.99
N/A	US306	E21981	08700306	INT-92671-RJVA-2	H F JURGENSEN	3J USFS-SOIL ORGANIC MATTER & NUTRIENT STDY S	47,075.11
N/A	US307	E20224	09100824	53-432P-1-84	G D HROZ	3J USDA-ADVANCED STUDIES IN SILVICULTURE S	31,412.05
N/A	US321B	E21972	N/A	CN #56A1-9-01351	H R GALE	3J USFS-SILVIC SILVICULTURE & PRESCRIPTION S	261.30
N/A	US438	E20369	09200724	0225167/ 3330457	L D GRATZ	3M USBM-DIESEL EXHALUST ANALYSIS GC/FID S	5,339.95
N/A	US542	E24764	09200510	5-94334-0	C T YOUNG	3W NASA-ELF TRANS ELECTROMAGNETIC SIGNALS S	7,301.00
N/A	US605	E22706	09100020	CA0006-1-0001	S M BOJEN	3M NPS-BOREAL WATERSHED/LAKE ECOSYSTEMS I.R S	19,479.82

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 SUMMARY EXPENSE OBJECT CODES BY CFDA#

CFDA#	GRNTOR#	ACCT	PROPOSAL#	CONTRACT#	P.I.	S/F	DESCRIPTION	AMT	
N/A	US606	E22707	09100820	8033	AD479-92-01	S	H BOWEN	3M NPS-BOREAL WATERSHED/LAKE ECOSYSTEMS I.R	\$ 55,481.45
N/A	US653	E21092	08801015	N00014-91-J-1953	A B KUNZ	3F	OVP-BASIC THEORY OF CRYSTAL DECOMPOSITION	\$ 117,205.52	
N/A	US654	E21115	09200703	N6422392	IPAA0010	M R GRETZ	3F NAVY-NMRI CHARACTERIZATION OF SACCHARIDE	\$ 40,151.81	
N/A	US909	E21089	08901002	HDA9C4-90-H-1026	S W GRAHAM	3F	NAT'L SEC AGY-ANALYTICAL NUMBER THEORY	\$ 16,338.81	
N/A	US912	E21113	09100107	HDA904-92-H-3036	D L KREHER	3F	NAT'L SEC AGY-COMBINATION CONFIGURATIONS	\$ 4,633.45	
N/A	US918A	E30715	00000	002292	P08501079	T T MALETTE	3L 00-EDUCATION-PELL GRANT SCHOLARSHIPS	\$ 2,563,230.00	
N/A	US918A	E32720	00000	P008542046	T T MALETTE	3L	00-EDUCATION-SUP EDUC OPP GRN CONTINUING	\$ 297,694.00	
N/A	US920	E24868	09001103	P016A10037	ACT02	E H MURRELL	3L US DEPT EDUCATION-SOVIET/EUROPEAN STUDY	\$ 37,465.51	
N/A	US925	E24926	09101023	IA-AEJL-G2190214	T D MONSON	3W	USIA-CITIES AS CULTURAL BRIDGES	\$ 83,725.22	
N/A	US931	E24925	09100506	SHRP-90-H2088	R G ALSER	3W	NAT RSCH COUNCIL-ANTI-ICING TECH WNTN 1	\$ 38,199.83	
N/A	US980B	E24045	09200825	HIP-9223989	AND0	A K GOEL	3Q NSF-MODELS/GAS BASED INTEGRATED CIRCUITS	\$ 20,545.56	
N/A	US990	E24804	09200913	DTFH61-93-X00001	B D ALKIRE	3W	FHWA-TECH TRSF AMER INDIAN TRIBAL GOVT'S	\$ 11,955.84	
N/A	WA969	E28797	09300153	P221C53	93/94FY	E J WHITE	2P WAYNE STATE-SMALL BUS DEVELOPMENT CENTER	\$ 62,229.38	
N/A	WA969C	E28747	09001026	P186334	J F DIEBEL	2P	WAYNE STATE SBDC-FOREST PROD ASST CNTR	\$ 45,833.10	
N/A	WA969C	E28753	09001026	P186334	E J WHITE	2P	WAYNE STATE-SMALL BUS DEVELOPMENT CENTER	\$ 50,898.13	
N/A	WA969C	E28754	09001026	P186334	E J WHITE	2P	WAYNE STATE-ENTREPRENEUR EDUCATION	\$ 10,300.00	
N/A	WA969C	E28755	09200726	P186334	E J WHITE	2P	WAYNE STATE-ACCESS SBDC NETWORK	\$ 10,657.00	
TOTAL THIS CFDA#:								\$ 7,987,388.90	
N/A	E26274	09300231	AGRHT 090893	S H BOWEN	9P	GLFC-SEA LAMPFRAY TRANSFORMER PRODUCTION	\$ 2,462.40		
N/A	BA858	E25222	09200519	12968-000001	M12	A R CURRAN	4P BATTTELLE-TCH2/MOBILE MISSILE LAUNCHER	\$ 17,312.07	
N/A	BA858	E25224	09200907	37287(2166)-2176	E J WHITE	4P	BATTTELLE-NASA GLITEC AFFILIATION	\$ 5,747.40	
N/A	CA800	E25107	09300230	CAT INC RD90-034	M D OSBORNE	4P	CATERPILLAR-PY48 MOBIL-TRAC SYSTEM	\$ 64,930.24	
N/A	GR105	E26272	09100921	AGRHT 06/22/92	S H BOWEN	9P	GLFC-TROPHIC ECO/SEA LAMPREY ANHOCETES	\$ 61,188.57	
N/A	HA932	E28615	09200406	CH-1107	MOD#01	W I ROSE	2P UNIV HAWAII-VOLCANIC ERUPTION FUMES	\$ 34,438.52	
TOTAL THIS CFDA#:								\$ 186,079.20	
N/A...	BA860	E25225	09300517	TCN93186	0040726	J C ROGERS	4P BATTTELLE-GRD VEH ACOUSTICS SIGNAL 93-14	\$ 3,315.82	
N/A...	TR620	E28405	09000510	TTR-90-SA-0074	B C CORNILSEN	4P	TRACOR-RAHAM SPECTRA OF NICKEL ELECTRODE	\$ 2,671.75	

The accompanying notes are an integral part of these financial statements.

MICHIGAN TECHNOLOGICAL UNIVERSITY
 QLP - FOR 6/40/93 (STRPF11.QLP/JH3)
 SUMMARY EXPENSE OBJECT CODES BY CFDA#

CFDA#	GRNTOR#	ACCT	PROPOSAL#	CONTRACT#	P.I.	S/F	DESCRIPTION	AMT
							TOTAL THIS CFDA#:	\$ 5,987.58
HA	MA795	E26881	D9201114	19X-SK272V	E J WHITE	4P	MARTIN MARIETTA-STATE OUTREACH INITIATIVE	\$ 2,776.38
							TOTAL THIS CFDA#:	\$ 2,776.38
							GRAND TOTAL:	\$ 14,532,027.70

The accompanying notes are an integral part of these financial statements.

MICHIGAN TECHNOLOGICAL UNIVERSITY

SUMMARY OF FEDERAL FINANCIAL ASSISTANCE

FOR THE YEAR ENDED JUNE 30, 1993

<u>Financial Assistance</u>	<u>Expenditures</u>
SUMMARY FROM PAGES 13-27	
Student Financial Aid	\$ 2,860,874*
Research and Development	11,488,428*
Other Financial Assistance	<u>182,726**</u>
Total From Pages 13-27	\$14,532,028
OTHER STUDENT FINANCIAL AID	
Direct:	
College Work Study	\$ 363,467
Noncash Assistance:	
Perkins Loans	5,881,943***
Stafford Loans	3,076,380
Supplemental Loans for Students	243,747
PLUS Loans	<u>6,064</u>
Total Other Student Financial Aid	\$ 9,571,601*
TOTAL FEDERAL FINANCIAL ASSISTANCE	<u>\$24,103,629</u>

* Major program

** We reviewed the account detail on pages 13-27 of this report noting no Federally funded program classified as "other" qualified as a major program

***Perkins Loans are "measured" by total loans outstanding at June 30, 1993, plus new loans awarded during the year ended June 30, 1993.

Any expense listed on pages 13-27 with a "P" in the source of funds (S/F) column is Federal pass through money. All other grants listed on pages 13-27 are direct in nature.

The accompanying notes are an integral part of this schedule.

MICHIGAN TECHNOLOGICAL UNIVERSITY

NOTES TO THE SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE

FOR THE YEAR ENDED JUNE 30, 1993

(1) SCOPE OF AUDIT PURSUANT TO OMB CIRCULAR A-133

All Federal grant operations of Michigan Technological University (the "University"), are included in the scope of the OMB Circular A-133 audit (the "Single Audit"). The Single Audit was performed in accordance with the provisions of the OMB's Compliance Supplement for Audits of Institutions of Higher Education and Other Nonprofit Institutions (the "Compliance Supplement", issued October 1991). Compliance testing of all general requirements, as described in the Compliance Supplement, was performed. Compliance testing of specific requirements was performed for all major programs.

The U.S. Department of Health and Human Services has been designated as the University's cognizant agency for the Single Audit.

(2) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Presentation

The accompanying Schedule of Federal Financial Assistance includes all Federal grants to the University which had activity during the year ended June 30, 1993. Grant revenues are recorded for financial reporting purposes when the University has met the qualifications for the respective grants.

MICHIGAN TECHNOLOGICAL UNIVERSITY

SCHEDULE I - SCHEDULE OF FINDINGS 1993

<u>Program</u>	<u>Finding</u>	<u>Questioned Costs</u>
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Finding #1

Observation

U.S. Dept. of Education	The University purchased major equipment during fiscal year 1993 and inadvertently charged it to a grant that does not provide for equipment in the budget. During the course of the audit, the error was discovered and the University properly reclassified the equipment to a non-federal account.	\$3,200
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University Response

We have full implementation of a new accounting system which will put budget checking in place to monitor equipment being charged to a Federally funded account.

MICHIGAN TECHNOLOGICAL UNIVERSITY

SCHEDULE I - SCHEDULE OF FINDINGS 1993
(Continued)

<u>Program</u>	<u>Finding</u>	<u>Questioned Costs</u>
----------------	----------------	-----------------------------

Finding #2

Observation

Student
Financial
Assistance

The University applies financial aid to students' accounts before the time allowed by the Federal regulations. However, no funds are disbursed directly to students until the time allowed, and the University does not request the funds from the Government until five days before the academic term begins. Therefore, there is no financial impact.

*

University Response

Beginning with the fall quarter of 1993, our institution has implemented new computer software for processing student financial aid and Student Accounts Receivable. This software allows us to select the dates for authorization and disbursement of student financial aid.

* The reimbursement effect is either nominal, not reimbursable or not ascertainable.

MICHIGAN TECHNOLOGICAL UNIVERSITY

SCHEDULE II - STATUS OF PRIOR-YEAR (1992) AUDIT FINDINGS
RELATING TO FEDERAL FINANCIAL ASSISTANCE PROGRAMS

<u>Program</u>	<u>Finding</u>	<u>Questioned Costs</u>
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Finding #1

Observation

U.S. Dept. of Education	We noted one case in which a University employee traveled to a foreign country without advance approval from the granting agency. We also noted a specific case where a minor exception to the University's travel policy was discovered. The University should ensure that the travel policy is enforced and provide better communications between the necessary departments.	*
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1993 University Response

The Deans and Department Heads were reminded in a special meeting on November 17, 1993 of the requirement that Grants Officer approval on foreign travel is required 45 days prior to travel, and were asked to relay this requirement to their faculty and staff. Also, statements that Grants Officer approval on foreign travel is required 45 days prior to trip is included on two University forms that the Principal Investigator receives. One form is the Contract Activity Sheet that is prepared by the Research Services Office when a project is funded. The other form is the Contract or Grant Budget Format prepared by the Research Accounting Office.

* The reimbursement effect is either nominal,
not reimbursable or not ascertainable.

MICHIGAN TECHNOLOGICAL UNIVERSITY

SCHEDULE II - STATUS OF PRIOR-YEAR (1992) AUDIT FINDINGS
RELATING TO FEDERAL FINANCIAL ASSISTANCE PROGRAMS

(Continued)

<u>Program</u>	<u>Finding</u>	<u>Questioned</u> <u>Costs</u>
	<u>Finding #2</u>	
	Observation	
Student Financial Assistance	The University applies financial aid to students' accounts before the time allowed by the Federal regulations. However, no funds are disbursed directly to students until the time allowed, and the University does not request the funds from the Government until five days before the academic term begins. Therefore, there is no financial impact.	*
	<u>1993 University Response</u>	
	Beginning with the fall quarter of 1993, our institution has implemented new computer software for processing student financial aid and Student Accounts Receivable. This software allows us to select the dates for authorization and disbursement of student financial aid.	
	<u>Finding #3</u>	
	Observation	
Student Financial Assistance	Students dropping all classes who failed to go through the University's checkout procedures were not reported to the Financial Aid Office in order to perform a refund calculation.	*

* The reimbursement effect is either nominal,
not reimbursable or not ascertainable.

MICHIGAN TECHNOLOGICAL UNIVERSITY

SCHEDULE II - STATUS OF PRIOR-YEAR (1992) AUDIT FINDINGS
RELATING TO FEDERAL FINANCIAL ASSISTANCE PROGRAMS

(Continued)

<u>Program</u>	<u>Finding</u>	<u>Questioned Costs</u>
	<u>1993 University Response</u> Currently, the University is in the process of implementing a new student software system (BANNER). Since this new system operates on a relational data base, information such as check-outs and changes in tuition brackets (i.e., students dropping below half-time) will be readily accessible and retrievable by the department or area needing the data. Financial Aid and Enrollment Management will work together to establish a procedure to handle students who drop all classes and fail to go through the University's check-out procedures.	
	<u>Finding #4</u> Observation	
Student Financial Assistance	Cash drawdowns were made in excess of what was allowable by Federal regulations on five occasions throughout the fiscal year. Two such occasions were due to the University drawing down in excess of three days' funds and three occasions were due to the University overdrawing on its SEOG allocation due to drawing down at 100% rather than 85%. However, these overdrafts were temporary only. At the end of the fiscal year, the University was in compliance. The estimated interest on these funds is approximately \$1,000.	*

* The reimbursement effect is either nominal, not reimbursable or not ascertainable.

MICHIGAN TECHNOLOGICAL UNIVERSITY

SCHEDULE II - STATUS OF PRIOR-YEAR (1992) AUDIT FINDINGS
RELATING TO FEDERAL FINANCIAL ASSISTANCE PROGRAMS
(Continued)

<u>Program</u>	<u>Finding</u>	<u>Questioned Costs</u>
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1993 University Response

We are communicating with Financial Aid on a regular basis to be certain of the portion the DOE is required to fund. Also, our drawdowns will be closely monitored to ensure funds are received in compliance with DOE guidelines.

Finding #5

Observation

Student
Financial
Assistance

The Federal share of College Work Study (CWS) disbursements was internally reported throughout the year at 64%, rather than the 70% as allowed by Federal regulations. This practice resulted in the University allocating more CWS funds to itself and less of a Federal portion. At year end there was no effect from this practice because the University transferred the balance from the General Fund to its CWS account and the net effect was zero.

*

1993 University Response

During fiscal year 1993, our draw-down was at 70%.

Finding #6

Observation

Student
Financial
Assistance

Due to an over-award, a student was granted SEOG funds without being a PELL recipient. The PELL was canceled because of the overaward and the SEOG funds remained in the student's account in error. \$900

* The reimbursement effect is either nominal, not reimbursable or not ascertainable.

MICHIGAN TECHNOLOGICAL UNIVERSITY

SCHEDULE II - STATUS OF PRIOR-YEAR (1992) AUDIT FINDINGS
RELATING TO FEDERAL FINANCIAL ASSISTANCE PROGRAMS
(Continued)

<u>Program</u>	<u>Finding</u>	<u>Questioned</u> <u>Costs</u>
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1993 University Response

This was an isolated incident, but to prevent further occurrences, we have communicated to all of the staff our need to remove SEOG awards when Pell awards are eliminated.

MICHIGAN TECHNOLOGICAL UNIVERSITY

SCHEDULE III - AUDITS PERFORMED BY OTHER ORGANIZATIONS

The University has not had any audits performed by other organizations related to Federal Financial Assistance during the year ended June 30, 1993.

MICHIGAN TECHNOLOGICAL UNIVERSITY

HOUGHTON, MICHIGAN 49931-1295

GENERAL INFORMATION

Arthur Andersen & Co.
One Detroit Center
500 Woodward Avenue
Detroit, Michigan 48226-3424
Engagement Partner: Mark W. Mehall
Tel No.: (313) 596-7831

The audit was performed between June 7, 1993 and August 20, 1993 at the University's Accounting and Financial Aid Department facilities in Houghton, Michigan.

University's Major Accrediting Organization: Commission on Higher Education of the North Central Association of Colleges and Secondary Schools.

The University does not utilize an SFA Consultant. The University utilizes University Accounting Service, Inc. ("UAS"), which is located at 180 North Executive Drive, Brookfield, Wisconsin, 53005, as servicer for the Perkins Loans. The following functions are provided by UAS:

1. Billing Services
2. Collection Services
3. Loan Status Reporting

A review of UAS's internal control structure and compliance with laws and regulations was performed by Arthur Andersen & Co. - Milwaukee, Wisconsin - during the period July 1, 1992 to June 30, 1993.

Records for the accounting and administration of the Federal Financial Assistance programs are located at the Administration and Student Services Building, Houghton, Michigan 49931-1295.