



**OFFICE OF THE VICE CHANCELLOR FOR FINANCE AND  
CHIEF FINANCIAL OFFICER**

**ANNUAL REPORT OF SPONSORED PROJECTS ACCOUNTING  
FY08**

*SPONSORED FUNDS EXPENDITURE REPORT*

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## Sponsored Research Executive Expense Summary

This report presents an overview of expenditure activity for sponsored research projects at Washington University during the fiscal year of 2008 (FY08). The expense dollars reported are for all transactions that occur on or between July 1, 2007 and June 30, 2008.

### Data Sources

The data presented in this report was obtained from the Washington University's Financial Information System (FIS) and it reflects the expenditure activity incurred during the performance of sponsored projects. Expenses associated with projects supported by sales and service agreements and clinical trials are excluded from this report.

### Expenditure Activity

The University's total research expenditures for FY08 amounted to \$525 million, a 1% decrease over FY07. This modest percentage decrease is the net effect of reductions in federal expenditures and increases in private expenditures.

The University continues to maintain a strong position in sponsored research during FY08. Detailed schedules regarding this activity have been compiled this data in several formats, see Tables 1 – 12. Noted below are definitions and descriptions of the key expenditure categories.

During FY08 the University implemented a more detailed accrued expenditure method for the financial statements. Accordingly, the previously reported FY07 figures in this report were adjusted to reflect this method. The net effect of the accounting changes has been deemed immaterial in relation to the total report.

#### Sponsor / Sponsor Type

##### **Federal Direct Agreements**

Expenditures incurred under sponsored agreements awarded by a Federal agency directly to the University.

- **DHHS** - Department of Health and Human Services (Agencies other than HRSA and NIH)
- **DOD** - Department of Defense (Includes Air Force, Army, Navy, DARPA, and ARPA)
- **DOE** - Department of Energy
- **EPA** - Environmental Protection Agency
- **HRSA** - Health Resources and Services Administration (A division of DHHS)
- **NASA** - National Aeronautics and Space Administration
- **NIH** - National Institutes of Health (A division of DHHS)
- **NSF** - National Science Foundation
- **USDA** - United States Department of Agriculture
- **USDE** - United States Department of Education

<b>Federal Subagreements</b>	Expenditures incurred under a subagreement from another entity (usually another university) that has received an award directly from a Federal agency. The University is considered a subrecipient of federal funds.
<b>Total Federal</b>	Expenditures incurred under direct agreements with Federal agencies and subagreements with other entities (that have received a direct award from a Federal agency). The figure(s) is the total of the Federal and Federal Subagreements categories noted above.
<b>Other Government</b>	Expenditures incurred under sponsored agreements with other city, county, state and international government agencies.
<b>Private Sources</b>	Expenditures incurred under sponsored agreements from industry, foundations and trusts, voluntary health agencies and other entities. <ul style="list-style-type: none"> <li>▪ <b>Industry</b> – Typically commercial (for-profit) entities that fund hardware, software, fabrication and clinical device projects. Entities would include companies such as Monsanto, Lockheed Martin and Hoffman La Roche.</li> <li>▪ <b>Foundations &amp; Trusts</b> – Sponsored agreements from non-profit entities such as; the James S. McDonnell Foundation, Robert Wood Johnson Foundation and the Juvenile Diabetes Foundation.</li> <li>▪ <b>Voluntary Health</b> - Sponsored agreements from non-profit health/disease specific agencies such as; American Heart Association, American Cancer Society and the National Multiple Sclerosis Society.</li> <li>▪ <b>Other</b> – Sponsored agreements and subagreements (excluding federal pass-thru funding) from other non-profit agencies such as: Schriners Hospital for Children, Howard Hughes Medical Institute and the St. Louis Zoo.</li> </ul>

### Project Type

<b>Research</b>	Projects and activities that discover new scientific areas, procedures and devices.
<b>Research Training</b>	Support provided to pre/postdoctoral students and fellows involved in research training programs.
<b>Other Sponsored Activities</b>	Other activities such as public service, patient service, conference grants, community outreach programs and student aid.

### Schools

School of Medicine

School of Arts & Sciences

School of Engineering

George Warren Brown School of Social Work

Other

School of Architecture  
School of Art

Sam Fox School of Design and Visual Arts  
John M. Olin School of Business

School of Law

### Cost Category

<b>Direct Costs</b>	Expenditures incurred that can be specifically identified to a particular sponsored agreement/project. Costs of this nature would include those such as; faculty & staff salaries (and applicable fringe benefits), consultants, consumable supplies, travel, subagreements and equipment. Direct costs are booked to the general ledger on a daily basis.
<b>F&amp;A Costs</b>	Abbreviated term for Facilities and Administrative (F&A) Costs (also known as indirect/overhead costs). F&A costs are defined as expenditures incurred for common or joint objectives which cannot be specifically identified with a particular agreement/project. Costs of this nature would include: utilities and building services, building and equipment depreciation, university/school/ department administration, research administration and the library. The University has negotiated F&A rates with our cognizant federal agency (the Department of Health and Human Services). The F&A costs are posted to the general ledger monthly, based upon the project's direct or modified direct (excludes capital equipment, subcontract expenses > \$25,000, patient care costs, tuition, and off-campus rent) costs and the applicable F&A rate.
<b>Cost Sharing</b>	<p>Defined as costs incurred under a specific cost objective which are not supported by the sponsoring agency. Cost sharing can be described as the dollar amount the University provides to support a sponsored project. The University will commit resources to support a project under the following conditions:</p> <p>The University monitors and maintains cost sharing expenditures by establishing separate accounts/funds in the general ledger. For each sponsored project, a specific cost sharing account will be established based upon the terms and conditions of the award. See Table 12 for a summary of the University's cost sharing contributions.</p>

### Facilities and Administrative (F&A) Rates

Sponsored projects awarded to the University provide funding for direct and F&A costs (see above). A percentage rate is applied to the direct costs in order to determine the F&A funding/expenses for the project. The Federal F&A rate for on-campus research can change at the start of a fiscal year, based upon our current rate agreement. Federal F&A rates are applied based on the competitive start date of the project. Non-federal sponsors will also provide funding for F&A costs, but the rates can vary based upon the internal policies of the sponsor. Noted below is a brief description of the major F&A rates.

- 54% Federal on-campus research rate for projects awarded during the period 7/1/01 – 6/30/02. Applied to modified total direct costs.
- 53% Federal on-campus research rate for projects awarded during the period 7/1/02 – 6/30/06. Applied to modified total direct costs.
- 52.5% Federal on-campus research rate for projects awarded during the period 7/1/06 – 6/30/07. Applied to modified total direct costs.
- 52% Federal on-campus research rate for projects awarded during the period 7/1/07 – 6/30/10. Applied to modified total direct costs.
- 26% Federal off-campus research rate.

- 25.8% Federal on-campus research rate for genome sequencing center projects awarded during the period 7/1/06 – 6/30/10. Applied to modified total direct costs.
- 8% Federal rate for research training and fellowship projects.
- Other Includes various rates from federal, private and other government sponsors.

## **Sponsored Projects Accounting**

The mission of Sponsored Projects Accounting (SPA) is to provide consistent and high quality financial stewardship, policy interpretation and compliance assurance to the University's research community and the sponsoring agencies. Members of the department strive to perform accurate and timely transaction approvals, financial analysis and reporting of costs incurred for sponsored projects. We monitor and maintain the accounting structure involved with revenue, expense and receivable transactions for sponsored projects so that these amounts are properly stated in the University's financial statements. In conjunction with Grants and Contracts and the Research Office, SPA develops a coordinated and consistent approach on institutional issues involving sponsored projects.

The office of Sponsored Projects Accounting reports to Barbara Feiner, Vice Chancellor for Finance and Chief Financial Officer. This report and other data is available of on the SPA website, see <http://www.spa.wustl.edu/>.

**TABLE 1**  
**DIRECT AND F&A EXPENDITURES**  
**BY SPONSOR TYPE**  
(in thousands)

Sponsors	FY08						FY07*					
	Direct Costs	% Total Direct	F&A Costs	% Total F&A	Total	% Total	Direct Costs	% Total Direct	F&A Costs	% Total F&A	Total	% Total
Federal	\$340,367	85%	\$120,928	95%	\$461,295	88%	\$349,767	89%	\$126,386	96%	\$476,153	91%
Private Sources	57,094	14%	6,424	5%	63,518	12%	46,792	12%	5,608	4%	52,400	10%
Other Government	736	0%	145	0%	881	0%	533	0%	111	0%	644	0%
<b>TOTAL</b>	<b>\$398,197</b>	<b>100%</b>	<b>\$127,497</b>	<b>100%</b>	<b>\$525,694</b>	<b>100%</b>	<b>\$397,092</b>	<b>100%</b>	<b>\$132,105</b>	<b>100%</b>	<b>\$529,197</b>	<b>100%</b>

\* Some previously reported FY07 figures were adjusted due to a change in accounting method implemented in FY08.

**TABLE 2**  
**DIRECT AND F&A EXPENDITURES**  
**BY SCHOOL AND COST CATEGORY**  
**FY 08 and FY 07**  
(in thousands)

SCHOOLS	FY08			FY07*			CHANGE	
	DIRECT COSTS	F&A COSTS	TOTAL	DIRECT COSTS	F&A COSTS	TOTAL	\$\$	%
MEDICINE	\$339,277	\$109,223	\$448,500	\$341,521	\$114,584	\$456,105	(\$7,605)	-2%
ARTS & SCIENCES	31,226	10,145	41,371	31,250	10,207	41,457	(86)	0%
ENGINEERING	15,662	6,406	22,068	13,931	5,662	19,593	2,475	13%
SOCIAL WORK	7,556	1,290	8,846	5,928	1,269	7,197	1,649	23%
OTHER	4,476	433	4,909	4,462	383	4,845	64	1%
<b>TOTAL</b>	<b>\$398,197</b>	<b>\$127,497</b>	<b>\$525,694</b>	<b>\$397,092</b>	<b>\$132,105</b>	<b>\$529,197</b>	<b>(\$3,503)</b>	<b>-1%</b>

\* Some previously reported FY07 figures were adjusted due to a change in accounting method implemented in FY08.

**TABLE 3**  
**DIRECT AND F&A EXPENDITURES**  
**BY SCHOOL AND PROJECT TYPE**  
**FY08 and FY07**  
(in thousands)

SCHOOLS	Research		Research Training		Other Sponsored Activities		Total	
	FY08	FY07*	FY08	FY07*	FY08	FY07*	FY08	FY07*
MEDICINE	\$387,907	\$402,133	\$42,116	\$39,533	\$18,477	\$14,439	\$448,500	\$456,105
ARTS & SCIENCES	36,221	36,510	2,496	2,394	2,654	2,553	41,371	41,457
ENGINEERING	20,292	18,008	1,495	1,202	281	383	22,068	19,593
SOCIAL WORK	7,303	5,628	762	706	781	863	8,846	7,197
OTHER	595	544	11	(11)	4,303	4,312	4,909	4,845
TOTAL	\$452,318	\$462,823	\$46,880	\$43,824	\$26,496	\$22,550	\$525,694	\$529,197

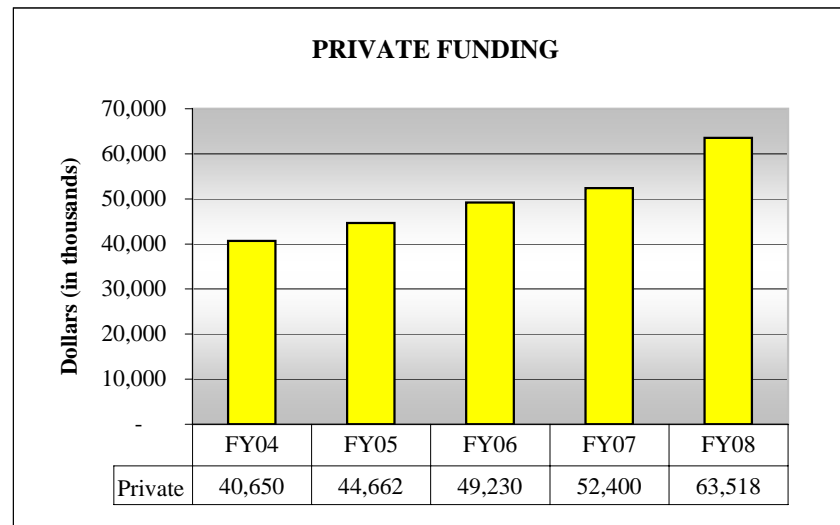
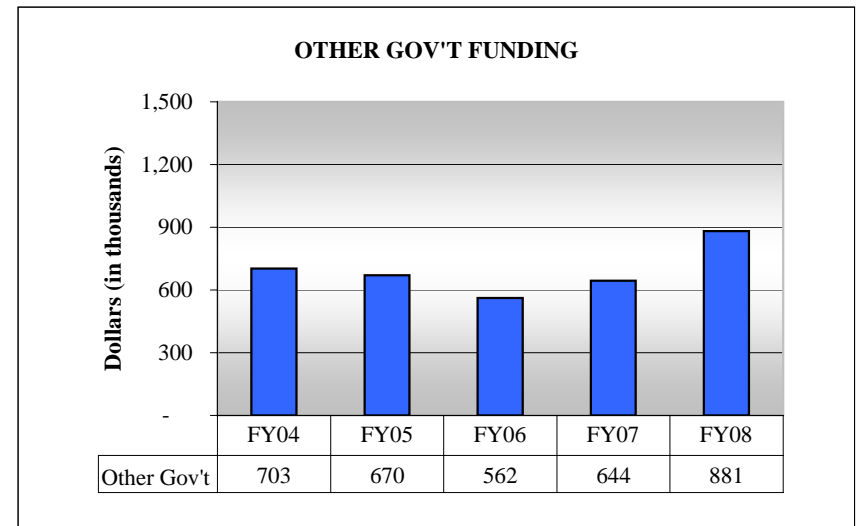
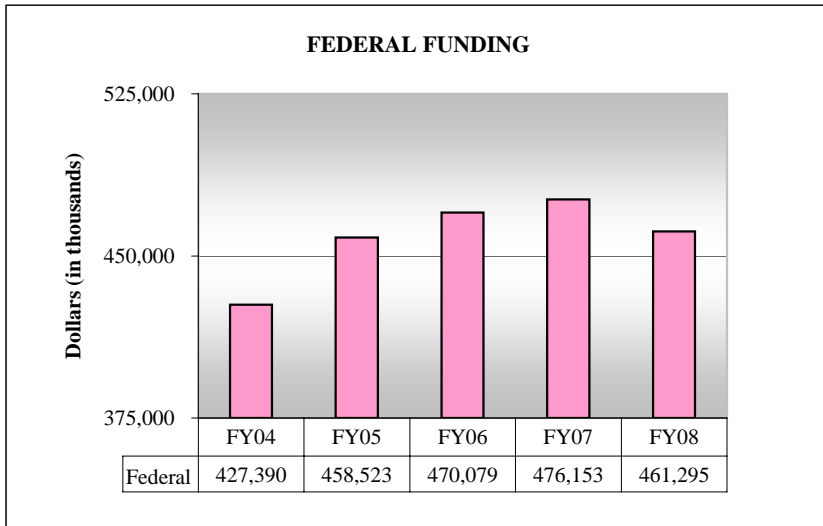
\* Some previously reported FY07 figures were adjusted due to a change in accounting method implemented in FY08.

**TABLE 4**  
**FISCAL YEAR 2008 EXPENDITURES**  
**BY SPONSOR AND AGREEMENT TYPE**  
(in thousands)

	FY08			FY07*			CHANGE	
	DIRECT AGREEMENTS	SUB AGREEMENTS	TOTAL	DIRECT AGREEMENTS	SUB AGREEMENTS	TOTAL	\$	%
<b>FEDERAL AGENCIES</b>								
NIH	\$373,154	\$24,977	\$398,131	\$385,490	\$21,681	\$407,171	(\$9,040)	-2%
NSF	25,791	1,234	27,025	32,914	1,258	34,172	(7,147)	-21%
USDE	5,605	423	6,028	5,634	249	5,883	145	2%
NASA	6,151	1,585	7,736	6,589	1,768	8,357	(621)	-7%
DOD	6,414	1,611	8,025	5,208	2,138	7,346	679	9%
EPA	110	506	616	266	252	518	98	19%
DHHS OTHER	3,469	808	4,277	3,092	807	3,899	378	10%
DOE	2,672	1,135	3,807	2,696	1,466	4,162	(355)	-9%
DHHS HRSA	2,571	1,307	3,878	2,221	828	3,049	829	27%
USDA	342	98	440	619	128	747	(307)	-41%
OTHER	837	495	1,332	524	325	849	483	57%
TOTAL FEDERAL	427,116	34,179	461,295	445,253	30,900	476,153	(14,858)	-3%
<b>OTHER GOVERNMENT</b>	881	-	881	644	-	644	237	37%
<b>PRIVATE SOURCES</b>								
INDUSTRY	9,618	-	9,618	8,959	-	8,959	659	7%
FOUNDATIONS & TRUSTS	34,333	-	34,333	28,357	-	28,357	5,976	21%
VOL HEALTH	10,689	-	10,689	9,454	-	9,454	1,235	13%
OTHER	8,878	-	8,878	5,630	-	5,630	3,248	58%
TOTAL PRIVATE	63,518	-	63,518	52,400	-	52,400	11,118	21%
<b>TOTAL</b>	\$491,515	\$34,179	\$525,694	\$498,297	\$30,900	\$529,197	(\$3,503)	-1%

\* Some previously reported FY07 figures were adjusted due to a change in accounting method implemented in FY08.

**TABLE 4A  
FISCAL YEAR 2008 EXPENDITURES  
GRAPHS BY SPONSOR  
(in thousands)**



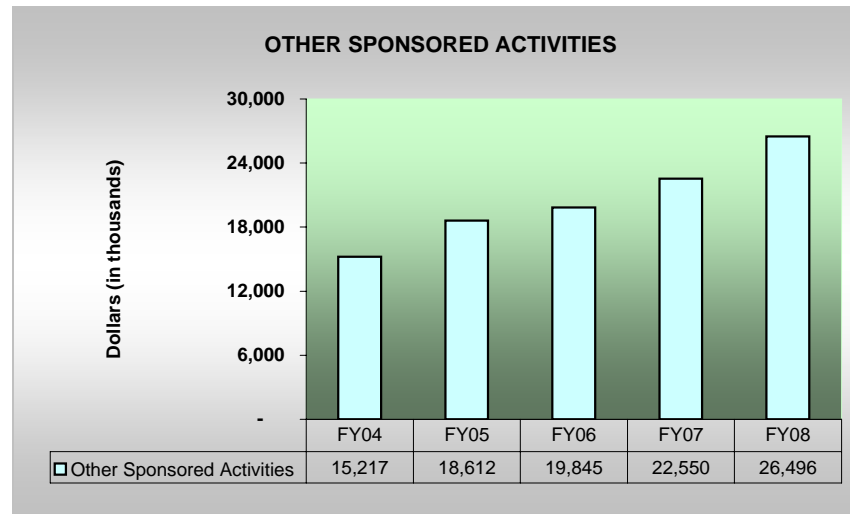
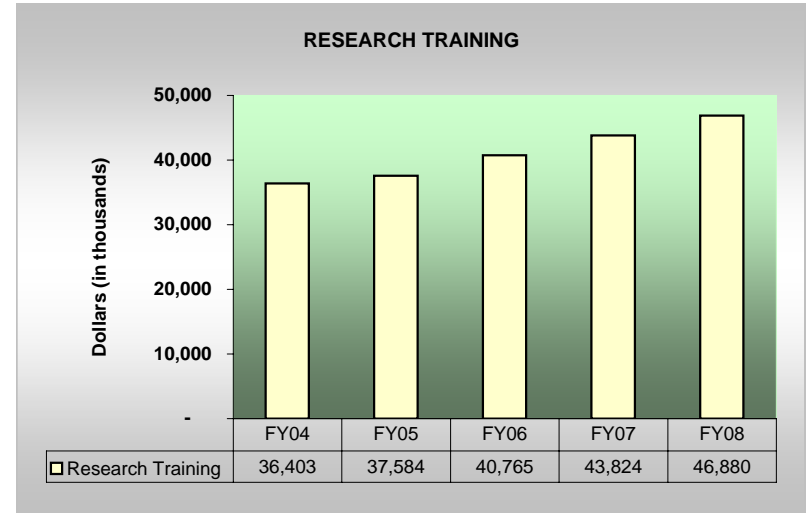
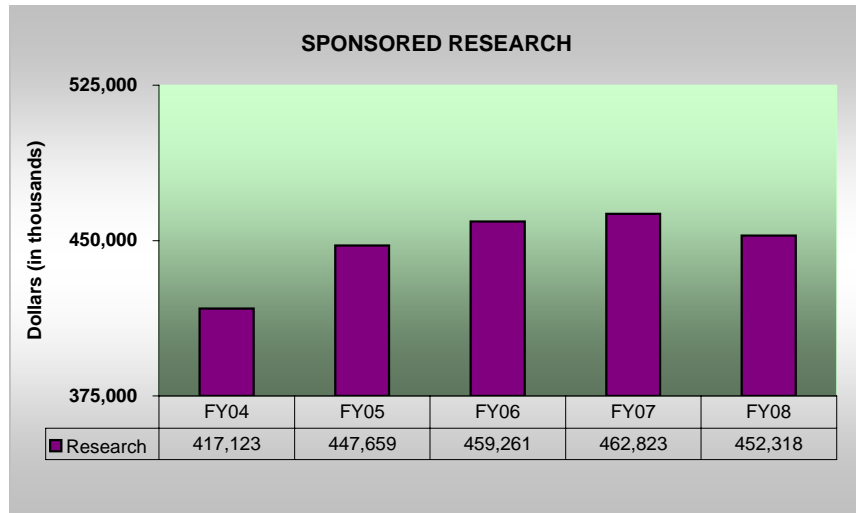
\* Some previously reported FY07 figures were adjusted due to a change in accounting method implemented in FY08.

**TABLE 5**  
**FISCAL YEAR 2008 EXPENDITURES**  
**BY SPONSOR AND PROJECT TYPE**  
(in thousands)

	Research		Research Training		Other Sponsored Activities		Total	
	FY08	FY07*	FY08	FY07*	FY08	FY07*	FY08	FY07*
<b>FEDERAL AGENCIES</b>								
NIH	\$359,452	\$372,720	\$34,394	\$32,587	\$4,285	\$1,864	\$398,131	\$407,171
NSF	24,285	31,964	2,412	2,116	328	92	27,025	34,172
USDE	423	244	-	-	5,605	5,639	6,028	5,883
NASA	7,161	7,890	575	467	-	-	7,736	8,357
DOD	7,831	7,062	182	284	12	-	8,025	7,346
EPA	613	512	3	6	-	-	616	518
DHHS OTHER	3,403	3,077	473	321	401	501	4,277	3,899
DOE	3,802	4,162	-	-	5	-	3,807	4,162
DHHS HRSA	411	60	-	-	3,467	2,989	3,878	3,049
USDA	421	690	10	57	9	-	440	747
OTHER	879	614	-	-	453	235	1,332	849
TOTAL FEDERAL	408,681	428,995	38,049	35,838	14,565	11,320	461,295	476,153
<b>OTHER GOVERNMENT</b>	371	167	-	-	510	477	881	644
<b>PRIVATE SOURCES</b>								
INDUSTRY	8,918	8,213	601	579	99	167	9,618	8,959
FOUNDATIONS & TRUSTS	20,128	15,189	3,785	3,435	10,420	9,733	34,333	28,357
VOL HEALTH	6,914	5,993	3,723	3,412	52	49	10,689	9,454
OTHER	7,306	4,266	722	560	850	804	8,878	5,630
TOTAL PRIVATE	43,266	33,661	8,831	7,986	11,421	10,753	63,518	52,400
<b>TOTAL</b>	\$452,318	\$462,823	\$46,880	\$43,824	\$26,496	\$22,550	\$525,694	\$529,197

\* Some previously reported FY07 figures were adjusted due to a change in accounting method implemented in FY08.

**TABLE 5A**  
**FISCAL YEAR 2008 EXPENDITURES**  
**GRAPHS BY PROJECT TYPE**  
(in thousands)



\* Some previously reported FY07 figures were adjusted due to a change in accounting method implemented in FY08.

**TABLE 6**  
**FISCAL YEAR 2008 EXPENDITURES**  
**BY SPONSOR AND SCHOOL**

(in thousands)

	School of Medicine		Arts & Sciences		School of Engineering		GWB School of Social Work		Other Schools		Total University	
	FY08	\$ Change from FY07*	FY08	\$ Change from FY07*	FY08	\$ Change from FY07*	FY08	\$ Change from FY07*	FY08	\$ Change from FY07*	FY08	\$ Change from FY07*
<b>TOTAL FEDERAL</b>	\$396,496	(\$17,418)	\$36,931	(\$99)	\$19,570	\$2,487	\$3,843	\$43	\$4,455	\$129	\$461,295	(\$14,858)
<b>OTHER GOVERNMENT</b>	593	37	121	114	32	21	4	4	131	61	881	237
<b>PRIVATE SOURCES</b>												
Industry	6,641	56	1,444	324	1,532	283	-	-	1	(4)	9,618	659
Foundations & Trusts	28,287	5,611	814	(447)	365	(411)	4,587	1,366	280	(143)	34,333	5,976
Vol Health	10,296	1,162	91	23	302	50	-	-	-	-	10,689	1,235
Other	6,187	2,947	1,970	(1)	267	45	412	236	42	21	8,878	3,248
<b>TOTAL PRIVATE</b>	<b>51,411</b>	<b>9,776</b>	<b>4,319</b>	<b>(101)</b>	<b>2,466</b>	<b>(33)</b>	<b>4,999</b>	<b>1,602</b>	<b>323</b>	<b>(126)</b>	<b>63,518</b>	<b>11,118</b>
<b>TOTAL ALL SOURCES</b>	<b>\$448,500</b>	<b>(\$7,605)</b>	<b>\$41,371</b>	<b>(\$86)</b>	<b>\$22,068</b>	<b>\$2,475</b>	<b>\$8,846</b>	<b>\$1,649</b>	<b>\$4,909</b>	<b>\$64</b>	<b>\$525,694</b>	<b>(\$3,503)</b>

\* Some previously reported FY07 figures were adjusted due to a change in accounting method implemented in FY08.

**TABLE 7**  
**FISCAL YEAR 2008 EXPENDITURES**  
**BY DETAILED COST CATEGORY AND SPONSOR**  
(in thousands)

DETAILED COST CATEGORY	FEDERAL			OTHER GOVERNMENT			PRIVATE SOURCES			TOTAL		
	FY08	FY07*	% Of Change from FY07	FY08	FY07*	% Of Change from FY07	FY08	FY07*	% Of Change from FY07	FY08	FY07*	% Of Change from FY07
Academic Salaries	\$67,510	\$66,974	1%	\$79	\$47	68%	\$9,056	\$8,070	12%	\$76,645	\$75,091	2%
Staff Salaries	71,440	72,438	-1%	336	303	11%	11,326	9,393	21%	83,102	82,134	1%
Grad Assistant	20,648	20,634	0%	51	3	1600%	3,459	2,915	19%	24,158	23,552	3%
<b>Subtotal Salaries</b>	159,598	160,046	0%	466	353	32%	23,841	20,378	17%	183,905	180,777	2%
Fringe Benefits	33,351	32,782	2%	106	85	25%	5,298	4,591	15%	38,755	37,458	3%
Stipends/Health Allowance	14,515	14,108	3%	-	-	0%	3,181	3,285	-3%	17,696	17,393	2%
Consultants	1,338	1,271	5%	43	25	72%	532	515	3%	1,913	1,811	6%
Consumable Supplies	42,258	47,730	-11%	6	2	200%	8,589	6,061	42%	50,853	53,793	-5%
Other	37,103	39,398	-6%	52	60	-13%	8,806	6,262	41%	45,961	45,720	1%
Travel	4,703	4,788	-2%	3	6	-50%	1,066	1,079	-1%	5,772	5,873	-2%
Subcontracts	35,403	37,827	-6%	60	-	100%	3,862	3,021	28%	39,325	40,848	-4%
Equipment	12,098	11,817	2%	-	2	0%	1,919	1,600	20%	14,017	13,419	4%
<b>TOTAL DIRECT COSTS</b>	340,367	349,767	-3%	736	533	38%	57,094	46,792	22%	398,197	397,092	0%
F&A Costs	120,928	126,386	-4%	145	111	31%	6,424	5,608	15%	127,497	132,105	-3%
<b>TOTAL</b>	\$461,295	\$476,153	-3%	\$881	\$644	37%	\$63,518	\$52,400	21%	\$525,694	\$529,197	-1%

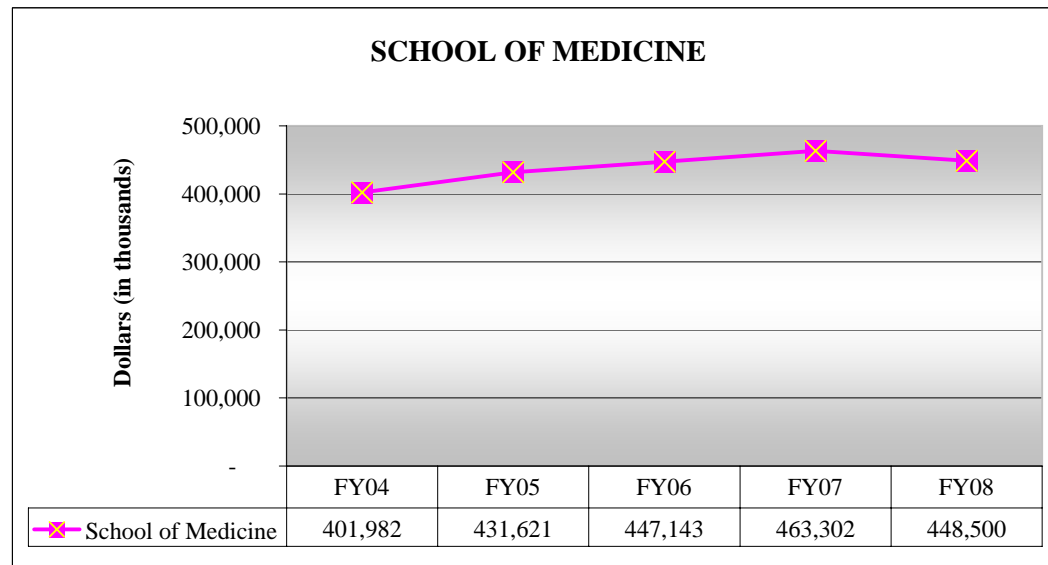
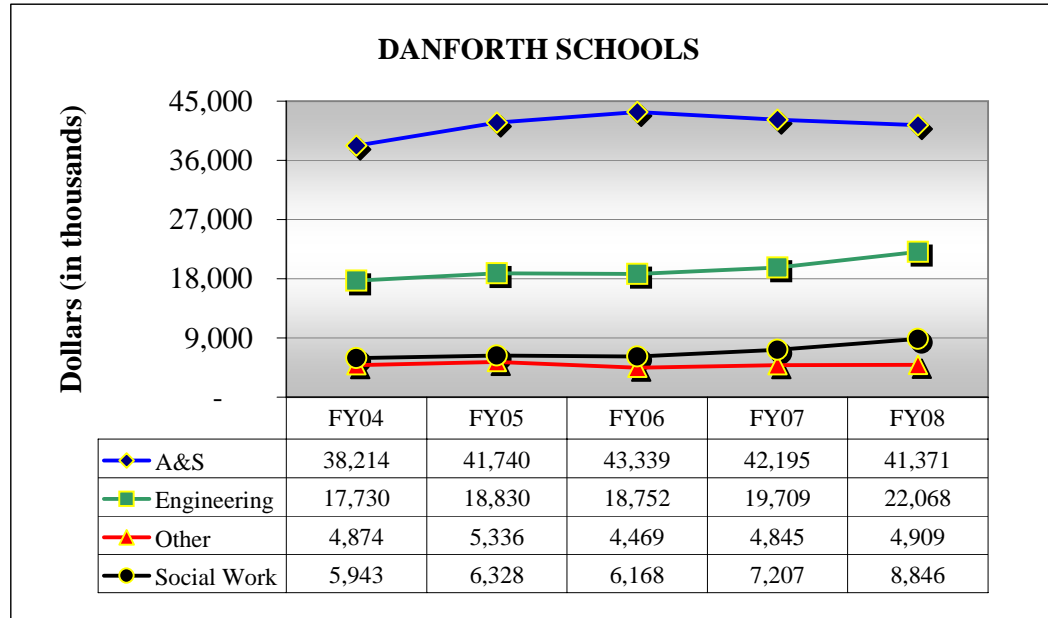
\* Some previously reported FY07 figures were adjusted due to a change in accounting method implemented in FY08.

**TABLE 8**  
**FISCAL YEAR 2008 EXPENDITURES**  
**BY DETAILED COST CATEGORY AND SCHOOL**  
(in thousands)

DETAILED COST CATEGORY	School of Medicine		Arts & Sciences		School of Engineering		GWB School of Social Work		Other Schools		Total University	
	FY08	\$ Change from FY07*	FY08	\$ Change from FY07*	FY08	\$ Change from FY07*	FY08	\$ Change from FY07*	FY08	\$ Change from FY07*	FY08	\$ Change from FY07*
Academic Salaries	\$64,391	\$762	\$6,590	(\$99)	\$4,268	\$732	\$1,148	\$121	\$248	\$38	\$76,645	\$1,554
Staff Salaries	75,874	919	3,676	(90)	780	(25)	1,561	73	1,211	91	83,102	968
Grad Assistant	14,401	169	4,821	(3)	4,577	272	50	15	309	153	24,158	606
<b>Subtotal Salaries</b>	154,666	1,850	15,087	(192)	9,625	979	2,759	209	1,768	282	183,905	3,128
Fringe Benefits	34,370	1,025	2,619	28	1,166	180	482	33	118	31	38,755	1,297
Stipends/Health Allowance	15,080	194	1,597	(50)	600	134	419	25	-	-	17,696	303
Consultants	847	14	492	38	151	50	279	(75)	144	75	1,913	102
Consumable Supplies	48,023	(2,954)	1,829	65	893	(37)	105	(5)	3	(9)	50,853	(2,940)
Other	39,526	376	2,549	86	652	(212)	983	379	2,251	(389)	45,961	240
Travel	3,531	(118)	1,325	28	507	32	277	(91)	132	48	5,772	(101)
Subcontracts	31,990	(3,102)	3,932	(153)	1,091	608	2,252	1,153	60	(29)	39,325	(1,523)
Equipment	11,244	472	1,796	123	977	4	-	-	-	-	14,017	599
<b>TOTAL DIRECT COSTS</b>	339,277	(2,243)	31,226	(27)	15,662	1,738	7,556	1,628	4,476	9	398,197	1,105
F&A Costs	109,223	(5,362)	10,145	(59)	6,406	737	1,290	21	433	55	127,497	(4,608)
<b>TOTAL</b>	\$448,500	(\$7,605)	\$41,371	(\$86)	\$22,068	\$2,475	\$8,846	\$1,649	\$4,909	\$64	\$525,694	(\$3,503)

\* Some previously reported FY07 figures were adjusted due to a change in accounting method implemented in FY08.

**TABLE 8A  
FISCAL YEAR 2008 EXPENDITURES  
GRAPHS BY SCHOOL**



\* Some previously reported FY07 figures were adjusted due to a change in accounting method implemented in FY08.

**TABLE 9**  
**F&A EXPENDITURES (RECOVERY)**  
**BY SPONSOR AND F&A RATE**  
(in thousands)

	F&A RATE PERCENTAGES											
	54% / 53% /52.5%		26%		25.8%		8%		OTHER		Total F&A Costs	
	FY08	FY07*	FY08	FY07*	FY08	FY07*	FY08	FY07*	FY08	FY07*	FY08	FY07*
<b>FEDERAL AGENCIES</b>												
NIH	\$94,114	\$101,539	\$2,589	\$2,463	\$6,656	\$4,262	\$2,099	\$2,035	\$989	\$754	\$106,447	\$111,053
NSF	4,618	4,823	91	60	1,256	2,369	26	20	76	54	6,067	7,326
USDE	146	121	50	40	-	-	20	21	233	226	449	408
NASA	2,359	2,502	25	18	-	-	-	-	-	-	2,384	2,520
DOD	2,276	1,961	141	144	-	-	23	36	3	23	2,443	2,164
EPA	168	162	-	-	-	-	-	-	-	-	168	162
DHHS OTHER	704	544	171	226	-	-	44	31	75	82	994	883
DOE	933	981	100	140	-	-	-	-	-	-	1,033	1,121
DHHS HRSA	102	21	289	258	-	-	55	6	184	220	630	505
USDA	17	21	-	-	-	-	1	4	54	77	72	102
OTHER	126	41	37	10	14	40	-	-	64	51	241	142
<b>TOTAL FEDERAL</b>	<b>105,563</b>	<b>112,716</b>	<b>3,493</b>	<b>3,359</b>	<b>7,926</b>	<b>6,671</b>	<b>2,268</b>	<b>2,153</b>	<b>1,678</b>	<b>1,487</b>	<b>120,928</b>	<b>126,386</b>
<b>OTHER GOVERNMENT</b>	-	12	11	(1)	-	-	5	4	129	96	145	111
<b>PRIVATE SOURCES</b>												
INDUSTRY	529	456	-	1	-	-	39	34	2,035	2,036	2,603	2,527
FOUNDATIONS & TRUSTS	98	260	-	-	-	-	40	40	2,255	1,787	2,393	2,087
VOL HEALTH	-	-	-	-	-	-	12	14	676	614	688	628
OTHER	23	73	29	31	-	-	39	48	649	214	740	366
<b>TOTAL PRIVATE</b>	<b>650</b>	<b>789</b>	<b>29</b>	<b>32</b>	<b>-</b>	<b>-</b>	<b>130</b>	<b>136</b>	<b>5,615</b>	<b>4,651</b>	<b>6,424</b>	<b>5,608</b>
<b>TOTAL</b>	<b>\$106,213</b>	<b>\$113,517</b>	<b>\$3,533</b>	<b>\$3,390</b>	<b>\$7,926</b>	<b>\$6,671</b>	<b>\$2,403</b>	<b>\$2,293</b>	<b>\$7,422</b>	<b>\$6,234</b>	<b>\$127,497</b>	<b>\$132,105</b>

\* Some previously reported FY07 figures were adjusted due to a change in accounting method implemented in FY08.

**TABLE 10**  
**F&A EXPENDITURES (RECOVERY)**  
**BY SPONSOR AND AGREEMENT TYPE**  
(in thousands)

	FY08			FY07*			CHANGE	
	DIRECT AGREEMENTS	SUB AGREEMENTS	TOTAL	DIRECT AGREEMENTS	SUB AGREEMENTS	TOTAL	\$\$	%
<b>FEDERAL AGENCIES</b>								
NIH	\$98,762	\$7,685	\$106,447	\$104,279	\$6,774	\$111,053	(\$4,606)	-4%
NSF	5,686	381	6,067	6,943	383	7,326	(1,259)	-17%
USDE	381	68	449	365	43	408	41	10%
NASA	1,886	498	2,384	1,948	572	2,520	(136)	-5%
DOD	1,957	486	2,443	1,510	654	2,164	279	13%
EPA	37	131	168	89	73	162	6	4%
DHHS OTHER	867	127	994	782	101	883	111	13%
DOE	821	212	1,033	853	268	1,121	(88)	-8%
DHHS HRSA	478	152	630	447	58	505	125	25%
USDA	53	19	72	77	25	102	(30)	-29%
OTHER	145	96	241	79	63	142	99	70%
TOTAL FEDERAL	111,073	9,855	120,928	117,372	9,014	126,386	(5,458)	-4%
<b>OTHER GOVERNMENT</b>	145	-	145	111	-	111	34	31%
<b>PRIVATE SOURCES</b>								
INDUSTRY	2,602	-	2,602	2,527	-	2,527	75	3%
FOUNDATIONS & TRUSTS	2,393	-	2,393	2,087	-	2,087	306	15%
VOL HEALTH	689	-	689	628	-	628	61	10%
OTHER	740	-	740	366	-	366	374	102%
TOTAL PRIVATE	6,424	-	6,424	5,608	-	5,608	816	15%
<b>TOTAL</b>	\$117,642	\$9,855	\$127,497	\$123,091	\$9,014	\$132,105	(\$4,608)	-3%

\* Some previously reported FY07 figures were adjusted due to a change in accounting method implemented in FY08.

**TABLE 11**  
**FISCAL YEAR 2008 FEDERAL EXPENDITURES**  
**BY FEDERAL AGENCY AND SCHOOL**  
(in thousands)

FEDERAL AGENCIES	School of Medicine		Arts & Sciences		School of Engineering		GWB School of Social Work		Other Schools		Total University	
	FY08	\$ Change from FY07*	FY08	\$ Change from FY07*	FY08	\$ Change from FY07*	FY08	\$ Change from FY07*	FY08	\$ Change from FY07*	FY08	\$ Change from FY07*
NIH	\$372,070	(\$11,600)	\$13,021	\$620	\$9,254	\$2,219	\$3,530	(\$217)	\$256	(\$62)	\$398,131	(\$9,040)
NSF	9,650	(6,492)	11,116	(1,014)	5,909	74	43	84	307	201	27,025	(7,147)
USDE	584	89	1,566	170	81	(41)	71	(11)	3,726	(62)	6,028	145
NASA	182	(666)	6,824	(253)	730	298	-	-	-	-	7,736	(621)
DOD	5,380	816	465	72	2,180	(209)	-	-	-	-	8,025	679
EPA	-	-	3	(3)	613	101	-	-	-	-	616	98
DHHS OTHER	4,071	201	-	(17)	19	19	187	175	-	-	4,277	378
DOE	208	(227)	3,102	(26)	497	(102)	-	-	-	-	3,807	(355)
DHHS HRSA	3,878	829	-	-	-	-	-	-	-	-	3,878	829
USDA	162	(272)	120	(60)	158	25	-	-	-	-	440	(307)
OTHER	311	(96)	714	412	129	103	12	12	166	52	1,332	483
<b>TOTAL FEDERAL</b>	<b>\$396,496</b>	<b>(\$17,418)</b>	<b>\$36,931</b>	<b>(\$99)</b>	<b>\$19,570</b>	<b>\$2,487</b>	<b>\$3,843</b>	<b>\$43</b>	<b>\$4,455</b>	<b>\$129</b>	<b>\$461,295</b>	<b>(\$14,858)</b>

\* Some previously reported FY07 figures were adjusted due to a change in accounting method implemented in FY08.

**TABLE 12**  
**FISCAL YEAR 2008 COST SHARING EXPENDITURES**  
**BY DETAILED COST CATEGORY AND SCHOOL**  
(in thousands)

DETAILED COST CATEGORY	School of Medicine		Arts & Sciences		School of Engineering		GWB School of Social Work		Other Schools		Total University	
	FY08	\$ Change from FY07*	FY08	\$ Change from FY07*	FY08	\$ Change from FY07*	FY08	\$ Change from FY07*	FY08	\$ Change from FY07*	FY08	\$ Change from FY07*
Academic Salaries	\$14,424	\$1,819	\$2,135	\$401	\$116	(\$90)	\$48	\$7	\$11	(\$104)	\$16,734	\$2,033
Staff Salaries	3,748	123	63	(22)	2	1	20	3	75	75	3,908	180
Grad Assistant	482	174	83	(128)	10	-	-	-	-	-	575	46
<b>Subtotal Salaries</b>	18,654	2,116	2,281	251	128	(89)	68	10	86	(29)	21,217	2,259
Fringe Benefits	3,369	397	420	69	20	(6)	14	1	20	(7)	3,843	454
Stipends/Health Allowance	118	3	6	6	-	(9)	3	3	-	-	127	3
Consultants	7	(12)	-	(5)	-	-	-	-	-	-	7	(17)
Consumable Supplies	6,184	370	19	(31)	14	12	-	-	-	-	6,217	351
Other	1,617	(448)	101	(132)	148	(2,220)	2	2	15	(5)	1,883	(2,803)
Travel	32	24	9	(30)	2	(2)	2	2	-	(1)	45	(7)
Subcontracts	18	(12)	-	-	-	-	-	-	-	-	18	(12)
Equipment	1,272	1,021	108	94	-	(10)	-	-	-	-	1,380	1,105
<b>TOTAL DIRECT COSTS</b>	31,271	3,459	2,944	222	312	(2,324)	89	18	121	(42)	34,737	1,333
F&A Costs	8,088	1,053	1,130	86	63	(37)	28	5	18	(20)	9,327	1,087
<b>TOTAL</b>	\$39,359	\$4,512	\$4,074	\$308	\$375	(\$2,361)	\$117	\$23	\$139	(\$62)	\$44,064	\$2,420

\* Some previously reported FY07 figures were adjusted due to a change in accounting method implemented in FY08.