

STATE OF FLORIDA
COMPLIANCE AND INTERNAL CONTROLS OVER
FINANCIAL REPORTING AND FEDERAL AWARDS

In Accordance With OMB Circular A-133

For the Fiscal Year Ended
June 30, 2009



STATE OF FLORIDA
AUDITOR GENERAL
DAVID W. MARTIN, CPA

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**STATE OF FLORIDA
COMPLIANCE AND INTERNAL CONTROLS OVER
FINANCIAL REPORTING AND FEDERAL AWARDS**

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EXECUTIVE SUMMARY

SUMMARY OF REPORT ON FINANCIAL STATEMENTS

The State of Florida's basic financial statements, as of and for the fiscal year ended June 30, 2009, were fairly presented in all material respects, in accordance with accounting principles generally accepted in the United States. Our report is included in the Florida Comprehensive Annual Financial Report for fiscal year ended June 30, 2009, issued by the Chief Financial Officer.

SUMMARY OF REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF THE FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

Internal Control Over Financial Reporting

We noted the following matters involving the internal control over financial reporting and its operation to be significant deficiencies:

- The **Agency for Health Care Administration** did not record a receivable and deferred revenue to represent its claim on Federal financial resources related to incurred but not reported (IBNR) Medicaid claims liabilities. (Finding No. FS 09-001)
- For receivable and related financial statement accounts, we found that the **Agency for Health Care Administration** and the **Departments of Education and Revenue**, and the **Agency for Workforce Innovation** did not properly accrue revenues due in accordance with generally accepted accounting principles. (Finding Nos. FS 09-002, FS 09-003, FS 09-004, FS 09-005, FS 09-006, and FS 09-007)
- For accounts payable and accrued liability accounts, the **Agency for Workforce Innovation** did not correctly record amounts due related to benefit payments. Additionally, the **Agency for Workforce Innovation** did not properly record a receivable to represent its claim on Federal financial resources for the payment of the Federally-funded portion of unemployment benefit payments. (Finding No. FS 09-008)
- For one or more financial statement accounts, the **Executive Office of the Governor** and the **Departments of Transportation, Management Services, and Financial Services** did not accurately report or classify assets, net assets, revenues, expenses, or liabilities in accordance with generally accepted accounting principles. (Finding Nos. FS 09-009, FS 09-010, FS 09-011, FS 09-012, and FS 09-013)

We consider the significant deficiencies described above relating to finding Nos. FS 09-001 through FS 09-008 to be material weaknesses.

We noted additional matters that were reported to management but that we did not consider to be significant deficiencies or material weaknesses.

- For one or more financial statement accounts, the **Departments of Revenue, Management Services, and Financial Services** did not accurately report or classify assets, net assets, revenues, expenses, or liabilities in accordance with generally accepted accounting principles. (Finding Nos. FS 09-014, FS 09-015, and FS 09-016)
- The **Department of Management Services** used a long-term investment rate assumption in determining the actuarial accrued liability for the Health Insurance Subsidy Pension plan that was not commensurate with the nature and mix of current and expected plan investments. The actuarial accrued liability is reported as required supplementary information to the basic financial statements. (Finding No. FS 09-017)
- The **Department of Financial Services** did not have sufficient procedures or did not completely follow established procedures to ensure that adjustments having an effect on fund balance accounts were correctly made and that all disclosures related to prior period adjustments were made. (Finding No. FS 09-018)

- The **Department of Financial Services'** processes for comparison of the Schedule of Expenditures of Federal Awards to the financial statements did not include the investigation and resolution of differences shown at the agency level. (Finding No. FS 09-019)

Compliance

The results of our audit of the State's basic financial statements disclosed no instances of noncompliance that are required to be reported by *Government Auditing Standards*.

SUMMARY OF REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133

State agencies, universities, and community colleges administered over 560 Federal awards programs or program clusters during the 2008-09 fiscal year. Expenditures for the 39 major programs totaled \$28.7 billion, or approximately 95 percent of the total expenditures of \$30.2 billion, as reported on the supplementary Schedule of Expenditures of Federal Awards.

Compliance requirements for major programs are identified pursuant to the OMB *Circular A-133 Compliance Supplement*. Types of compliance requirements include: Activities Allowed or Unallowed; Allowable Costs/Cost Principles; Cash Management; Davis-Bacon Act; Eligibility; Equipment and Real Property Management; Matching, Level of Effort, Earmarking; Period of Availability of Federal Awards; Procurement and Suspension and Debarment; Program Income; Real Property Acquisition/Relocation Assistance; Reporting; Subrecipient Monitoring; and Special Tests and Provisions.

Compliance

For the Unemployment Insurance Program, we were not able to audit the State's compliance with certain requirements included as Special Tests and Provisions, because the **Department of Revenue** did not maintain detailed records or data files to support the underlying computations used in the determination of the 2009 calendar year employers' unemployment tax contribution rates. (Finding No. FA 09-014)

The State of Florida complied, in all material respects, with the compliance requirements applicable to each of its other major Federal awards programs, except as described in the following instances, which resulted in opinion qualifications:

- The **Department of Children and Family Services** did not document, in a significant number of instances, the eligibility of clients to receive benefits under the Medicaid Cluster. Additionally, data exchange responses received were not processed timely. (Finding No. FA 09-059)
- **Agency for Health Care Administration** procedures did not reasonably ensure that current provider agreements were in effect for Medicaid providers receiving payments. (Finding No. FA 09-062)
- The **Department of Children and Family Services** did not meet the maintenance of effort requirement for the Block Grants for Community Mental Health Services. (Finding No. FA 09-067)
- The **Department of Children and Family Services** procedures did not provide for independent peer reviews for at least 5 percent of the entities providing Substance Abuse Prevention and Treatment Program services. (Finding No. FA 09-068)
- The **Division of Emergency Management's** final inspections and project closeout procedures did not provide an adequate and timely accounting of eligible costs for completed large projects. Additionally, **Division of Emergency Management** records were inaccurate and incomplete. (Finding No. FA 09-084)

The results of our audit also disclosed other instances of noncompliance pertaining to programs administered by **various State agencies, universities, and community colleges** as described in the SCHEDULE OF FINDINGS AND QUESTIONED COSTS. Some of the instances of noncompliance resulted in questioned costs subject to disallowance by the grantor agency.

Internal Control Over Compliance

We noted numerous matters at various State agencies, universities, and community colleges involving internal control over compliance and its operation that we consider to be significant deficiencies. Significant deficiencies are described in the SCHEDULE OF FINDINGS AND QUESTIONED COSTS and pertained to several compliance requirements. The following significant deficiencies were considered material weaknesses:

- The Department of Military Affairs did not have procedures in place to ensure compliance with the provisions of the Davis-Bacon Act. Additionally, the Department of Military Affairs did not have procedures in place to determine whether vendors were debarred or suspended prior to entering into agreements equal to or greater than \$25,000, for the National Guard Operations and Maintenance Projects Program. (Finding Nos. FA 09-005 and FA 09-006)
- For the Child Support Enforcement Program, Department of Revenue procedures did not always provide for timely establishment of support obligations or commencement of proceedings to establish support obligations and, if necessary, paternity, within the required time frame. The Department of Revenue also did not have controls in place to utilize the National Medical Support Notice (NMSN) which provides notice of Federal requirements to employers concerning obligations to provide health care coverage for children of noncustodial parents, when appropriate. Additionally, Department of Revenue procedures did not always provide for the provision of required child support services for interstate cases within the specified time frames. (Finding Nos. FA 09-048, FA 09-049, and FA 09-050)
- The instances described in the previous paragraphs on compliance for the Unemployment Insurance Program (Finding No. FA 09-014); Medicaid Cluster (Finding Nos. FA 09-059 and FA 09-062); Block Grants for Community Mental Health Services (Finding No. FA 09-067); and the Disaster Grants – Public Assistance (Presidentially Declared Disasters) Program (Finding No. FA 09-084) also involved material weaknesses in internal control.

Schedule of Expenditures of Federal Awards

The State's supplementary Schedule of Expenditures of Federal Awards (SEFA) is presented for purposes of additional analysis as required by OMB Circular A-133 and is not a required part of the State's basic financial statements. The State's SEFA does not include the State's blended component units, Workforce Florida, Inc., and Scripps Florida Funding Corporation; discretely presented component units of the State's universities and community colleges; or discretely presented component units other than the State's universities and community colleges. Information on the SEFA is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

American Recovery and Reinvestment Act of 2009 (ARRA)

During the 2008-09 fiscal year, the State of Florida received and expended over \$1.8 billion in Federal funding provided pursuant to the ARRA. The United States Congress mandated additional reporting and transparency requirements to be met by recipients of ARRA funds, and the Federal Single Audit has been identified as one of the tools that will be used to measure the degree of stewardship and accountability provided by the states for moneys provided under ARRA. Expenditures of ARRA funds are separately identified on the supplementary Schedule of Expenditures of Federal Awards. Programs that included ARRA funds, and for which findings are disclosed in the SCHEDULE OF FINDINGS AND QUESTIONED COSTS, are distinctively identified in the INDEX OF FINDINGS BY FEDERAL AGENCY AND COMPLIANCE REQUIREMENT.

SCOPE

As a condition of receiving Federal funds, the U.S. Office of Management and Budget (OMB) requires, as described in OMB Circular A-133, an audit of the State's financial statements and major Federal awards programs. Pursuant to Section 11.45, Florida Statutes, we conducted an audit of the basic financial statements of the State of Florida as of and for the fiscal year ended June 30, 2009. We also subjected supplementary information contained in the State's Comprehensive Annual Financial Report and the State's

Schedule of Expenditures of Federal Awards to auditing procedures applied in our audit of the basic financial statements. Additionally, we audited the State's compliance with governing requirements for the Federal awards programs or program clusters that we identified as major programs for the fiscal year ended June 30, 2009.

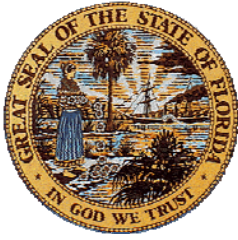
OBJECTIVES

The objectives of our audit were:

- The expression of opinions concerning whether the State's basic financial statements were presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States.
- The expression of an opinion concerning whether the State's Schedule of Expenditures of Federal Awards is presented fairly, in all material respects, in relation to the State's basic financial statements taken as a whole.
- To obtain an understanding of the internal control over compliance for each major Federal program, assess the control risk, and perform tests of controls, unless the controls were deemed to be ineffective.
- The expression of opinions concerning whether the State complied, in all material respects, with laws, regulations, and the provisions of contracts or grant agreements that may have a direct and material effect applicable to each of the major Federal programs.

METHODOLOGY

We conducted our audit in accordance with auditing standards generally accepted in the United States; applicable standards contained in *Government Auditing Standards* issued by the Comptroller General of the United States; the Single Audit Act Amendments of 1996; and related guidance provided by OMB Circular A-133.



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The President of the Senate, the Speaker of the
House of Representatives, and the
Legislative Auditing Committee

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

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the State of Florida as of and for the fiscal year ended June 30, 2009, which collectively comprise the State of Florida's basic financial statements and have issued our report thereon dated February 25, 2010. Our report was modified to include a reference to other auditors, the State's reclassification of certain funds, and issues with respect to the measurement of the Retiree Health Insurance Subsidy Program's actuarial accrued liability and unfunded actuarial accrued liability. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Other auditors audited the financial statements of the Prepaid College Program, the Florida Turnpike System, the Hurricane Catastrophe Fund, the College Savings Plan, certain discretely presented component units, and the Legislature, as described in our report on the State of Florida's financial statements. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that are reported on separately by those auditors.

Internal Control Over Financial Reporting

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

Our consideration of internal control over financial reporting was for the limited purpose described in the preceding paragraph and would not necessarily identify all deficiencies in internal control over financial reporting that might be significant deficiencies or material weaknesses. However, as discussed below, we identified certain deficiencies in internal control over financial reporting that we consider to be significant deficiencies.

A control deficiency exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the entity's

ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles such that there is more than a remote likelihood that a misstatement of the entity's financial statements that is more than inconsequential will not be prevented or detected by the entity's internal control. We consider the deficiencies described in finding Nos. FS 09-01 through FS 09-13 in the **FINANCIAL STATEMENT FINDINGS** section of the accompanying **SCHEDULE OF FINDINGS AND QUESTIONED COSTS** to be significant deficiencies in internal control over financial reporting.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by the entity's internal control.

Our consideration of the internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in the internal control that might be significant deficiencies and, accordingly, would not necessarily disclose all significant deficiencies that are also considered to be material weaknesses. However, we consider finding Nos. FS 09-01 through FS 09-08 in the **FINANCIAL STATEMENT FINDINGS** section of the accompanying **SCHEDULE OF FINDINGS AND QUESTIONED COSTS** to be material weaknesses.

Compliance and Other Matters

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

We also noted six additional matters involving the State's internal control over financial reporting, that we reported to management and that are described in finding Nos. FS 09-14 through FS 09-19 in the **FINANCIAL STATEMENT FINDINGS** section of the accompanying **SCHEDULE OF FINDINGS AND QUESTIONED COSTS**.

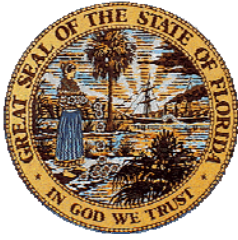
State agency responses to each of the findings identified in our audit are included in the **SCHEDULE OF FINDINGS AND QUESTIONED COSTS**. We did not audit these responses and, accordingly, we express no opinion on them.

Pursuant to Section 11.45(4), Florida Statutes, this report is a public record and its distribution is not limited. Auditing standards generally accepted in the United States of America require us to indicate that this report is intended solely for the information and use of the Legislative Auditing Committee, members of the Florida Senate and the Florida House of Representatives, Federal and other granting agencies, the Executive Office of the Governor, and applicable management and is not intended to be used and should not be used by anyone other than these specified parties.

Respectfully submitted,



David W. Martin, CPA
February 25, 2010



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REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133

The President of the Senate, the Speaker of the
House of Representatives, and the
Legislative Auditing Committee

Compliance

We have audited the compliance of the State of Florida with the types of compliance requirements described in the United States Office of Management and Budget (OMB) *Circular A-133 Compliance Supplement* that are applicable to each of its major Federal programs for the fiscal year ended June 30, 2009. The State of Florida's major Federal programs are identified in the **SUMMARY OF AUDITOR'S RESULTS** section of the accompanying **SCHEDULE OF FINDINGS AND QUESTIONED COSTS**. Compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major Federal programs is the responsibility of the management of the State of Florida. Our responsibility is to express an opinion on the State of Florida's compliance based on our audit.

The State of Florida's basic financial statements include the operations of component units that received Federal awards during the fiscal year ended June 30, 2009, that are not included in the State's supplementary Schedule of Expenditures of Federal Awards. Our audit of Federal awards, as described below, did not include the operations of the blended component units, Workforce Florida, Inc., and Scripps Florida Funding Corporation, or discretely presented component units of the State agencies, universities, and community colleges. As applicable, Federal awards administered by these component units are the subjects of audits completed by other auditors. Our audit, as described below, also did not include the operations of the Legislature.

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

We were unable to obtain sufficient documentation supporting the compliance of the State of Florida with the Unemployment Insurance Program (CFDA No. 17.225) regarding Special Tests and Provisions – Employer Experience Rating (see finding No. FA 09-014 in the accompanying **SCHEDULE OF FINDINGS AND QUESTIONED COSTS**), nor were we able to satisfy ourselves as to the State of Florida's compliance with those requirements by other auditing procedures.

As described in the accompanying **SCHEDULE OF FINDINGS AND QUESTIONED COSTS**, the State of Florida did not comply with the requirements listed below for the Federal Programs listed below. Compliance with such requirements is necessary, in our opinion, for the State of Florida to comply with the requirements applicable to the respective Program.

Finding No. FA 09-	Major Program	Types of Compliance Requirements Not Complied With
059, 062	Medicaid Cluster (CFDA Nos. 93.775, 93.776, 93.777, and 93.778)	Eligibility and Special Tests and Provisions – Provider Eligibility
067	Block Grants for Community Mental Health Services (CFDA No. 93.958)	Matching, Level of Effort, Earmarking
068	Block Grants for the Prevention and Treatment of Substance Abuse (CFDA No. 93.959)	Special Tests and Provisions – Independent Peer Reviews
084	Disaster Grants – Public Assistance (Presidentially Declared Disasters) (CFDA No. 97.036)	Special Tests and Provisions – Project Accounting

In our opinion, except for the effects of such noncompliance, if any, as might have been determined had we been able to examine sufficient evidence regarding the State of Florida's compliance with the requirements of the Unemployment Insurance Program regarding Special Tests and Provisions – Employer Experience Rating, and except for the noncompliance described in the preceding paragraph, the State of Florida complied, in all material respects, with the requirements referred to above that are applicable to each of its major Federal programs for the fiscal year ended June 30, 2009. The results of our auditing procedures also disclosed other instances of noncompliance with those requirements, which are required to be reported in accordance with OMB Circular A-133, and which are described in the accompanying **SCHEDULE OF FINDINGS AND QUESTIONED COSTS** as finding Nos. FA 09-:

004 through 006	008	011 and 012	015
019	023 through 025	027 and 028	030 and 031
035	044	047 through 050	052 through 054
058	060 and 061	065	071 through 073
081	083	086	088 through 103
106 through 116			

Internal Control Over Compliance

The management of the State of Florida is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts, and grants applicable to Federal programs. In planning and performing our audit, we considered the State of Florida's internal control over compliance with requirements that could have a direct and material effect on a major Federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance, but not for the purpose of expressing an opinion on the

effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the State of Florida's internal control over compliance.

Our consideration of internal control over compliance was for the limited purpose described in the preceding paragraph and would not necessarily identify all deficiencies in the entity's internal control that might be significant deficiencies or material weaknesses as defined below. However, as discussed below, we identified certain deficiencies in internal control over compliance that we consider to be significant deficiencies and others that we consider to be material weaknesses.

A *control deficiency* in an entity's internal control over compliance exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect noncompliance with a type of compliance requirement of a Federal program on a timely basis. A *significant deficiency* is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to administer a Federal program such that there is more than a remote likelihood that noncompliance with a type of compliance requirement of a Federal program that is more than inconsequential will not be prevented or detected by the entity's internal control. We consider the deficiencies in internal control over compliance described in the following finding Nos. of the accompanying **SCHEDULE OF FINDINGS AND QUESTIONED COSTS** to be significant deficiencies:

001 through 010	012 through 019	022	027 through 029
031	033 through 039	045	047 through 054
057 through 059	062	064 and 065	067 and 068
071 through 073	075 and 076	079 and 080	083 and 084
086 and 087	089	092	100 and 101
106 through 116			

A *material weakness* is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that material noncompliance with a type of compliance requirement of a Federal program will not be prevented or detected by the entity's internal control. Of the significant deficiencies in internal control over compliance described in the accompanying **SCHEDULE OF FINDINGS AND QUESTIONED COSTS**, we consider the following items to be material weaknesses.

Finding No. FA 09-	Major Program	Compliance Requirement
005, 006	National Guard Operations Maintenance Projects (CFDA No. 12.401)	Davis-Bacon Act, Procurement, and Debarment and Suspension
014	Unemployment Insurance (CFDA No. 17.225)	Special Tests and Provisions – Employer Experience Rating
048 through 050	Child Support Enforcement (CFDA No. 93.563)	Special Tests and Provisions – Establishment of Paternity and Support, Securing and Enforcing Medical Support, and Provision of Child Support Services for Interstate Cases
059, 062	Medicaid Cluster (CFDA Nos. 93.775, 93.776, 93.777, and 93.778)	Eligibility and Special Tests and Provisions – Provider Eligibility
067	Block Grants for Community Mental Health Services (CFDA No. 93.958)	Matching, Level of Effort, Earmarking
084	Disaster Grants – Public Assistance (Presidentially Declared Disasters) (CFDA No. 97.036)	Special Tests and Provisions – Project Accounting

Schedule of Expenditures of Federal Awards

We have audited the basic financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the State of Florida as of and for the year ended June 30, 2009, and have issued our Independent Auditor's Report thereon dated February 25, 2010. Our Independent Auditor's Report was modified to include a reference to other auditors, the State's reclassification of certain funds, and issues with respect to the measurement of the Retiree Health Insurance Subsidy Program's actuarial accrued liability and unfunded actuarial accrued liability. Our audit was performed for the purpose of forming opinions on the financial statements that collectively comprise the State of Florida's basic financial statements. The accompanying **SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS** is presented for purposes of additional analysis as required by OMB Circular A-133 and is not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

The State agencies, universities, and community colleges' responses to the findings identified in our audit are described in the accompanying **SCHEDULE OF FINDINGS AND QUESTIONED COSTS**. We did not audit these responses and, accordingly, we express no opinion on them.

Pursuant to Section 11.45(4), Florida Statutes, this report is a public record and its distribution is not limited. Auditing standards generally accepted in the United States of America require us to indicate that this report is intended for the information and use of the Legislative Auditing Committee, members of the Florida Senate and the Florida House of Representatives, Federal and other granting agencies, the Executive Office of the Governor, applicable management, and Workforce Florida, Inc., and is not intended to be and should not be used by anyone other than these specified parties.

Respectfully submitted,



David W. Martin, CPA

March 15, 2010

(except as related to field work in regard to the Schedule of Expenditures of Federal Awards that was performed concurrently with the Independent Auditor's Report on Financial Statements dated February 25, 2010)

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

SUMMARY OF AUDITOR'S RESULTS

Financial Statements

Type of auditor's report issued:

Unqualified on all opinion units

Internal control over financial reporting:

Material weakness identified? Yes

Significant deficiencies identified that
are not considered to be material weaknesses? Yes

Noncompliance material to financial statements noted? No

Federal Awards

Internal control over major programs:

Material weaknesses identified? Yes

Significant deficiencies identified that
are not considered to be material weaknesses? Yes

Type of report the auditor issued on compliance for major programs:

Unqualified for all major programs, except for the following
programs which were qualified:

Unemployment Insurance (17.225)

Medicaid Cluster (93.775, 93.776, 93.777, and 93.778)

Block Grants for Community Mental

Health Services (93.958)

Block Grants for the Prevention and Treatment

of Substance Abuse (93.959)

Disaster Grants - Public Assistance (Presidentially

Declared Disasters) (97.036)

Any audit findings disclosed that are required to be reported
in accordance with Section .510(a) of OMB Circular A-133? Yes

Dollar threshold used to distinguish between
Type A and Type B programs: \$44,651,754

Auditee qualified as low-risk auditee? No

LISTING OF MAJOR PROGRAMS
FISCAL YEAR ENDED JUNE 30, 2009

Name of Federal Program or Cluster (1)	CFDA Number(s)	Total Expenditures
SNAP Cluster (3)	10.551, 10.561	\$ 2,633,217,933
Child Nutrition Cluster	10.553, 10.555, 10.556, 10.559	733,021,006
Special Supplemental Nutrition Program for Women, Infants, and Children	10.557	363,173,347
Child and Adult Care Food Program	10.558	143,646,863
National Guard Military Operations and Maintenance (O&M) Projects (3)	12.401	37,374,412
CDBG - State Administered Small Cities Program Cluster	14.228	62,563,223
Employment Service Cluster (3)	17.207, 17.801, 17.804	45,037,566
Unemployment Insurance (3)	17.225	4,448,531,189
WIA Cluster (3)	17.258, 17.259, 17.260	96,211,122
Highway Planning and Construction Cluster	20.205, 20.219	1,836,413,649
Transportation Infrastructure Finance and Innovation Act (TIFIA) Program	20.223	158,626,609
Title I, Part A Cluster (3)	84.010, 84.389	733,046,309
Special Ed Cluster (3)	84.027, 84.173, 84.391, 84.392	676,096,758
Federal Family Education Loans - Guarantee Agency	84.032	837,254,117 (4)
Career and Technical Education - Basic Grants to States	84.048	65,231,229
Vocational Rehabilitation Cluster	84.126	124,525,220
Twenty-First Century Community Learning Centers	84.287	46,090,535
Reading First State Grants	84.357	45,646,839
English Language Acquisition Grants	84.365	49,230,376
Improving Teacher Quality State Grants	84.367	125,252,934
Aging Cluster (3)	93.044, 93.045, 93.053, 93.705, 93.707	75,580,860
Immunization Cluster	93.268	180,529,153
TANF Cluster	93.558	456,796,016
Child Support Enforcement (3)	93.563	235,653,543
Refugee and Entrant Assistance - State Administered Programs	93.566	74,554,433
Low-Income Home Energy Assistance	93.568	53,164,662
CCDF Cluster (3)	93.575, 93.596, 93.713	381,561,669
Foster Care-Title IV-E	93.658	173,956,382
Adoption Assistance (3)	93.659	79,627,323
Children's Health Insurance Program	93.767	368,701,153
Medicaid Cluster (3)	93.775, 93.776, 93.777, 93.778	9,965,882,387
HIV Care Formula Grants	93.917	124,086,911
Block Grants for Community Mental Health Services	93.958	27,931,998
Block Grants for Prevention and Treatment of Substance Abuse	93.959	95,414,299
Homeland Security Cluster	97.004, 97.067	84,546,761
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	251,633,809
Hazard Mitigation Grant	97.039	57,236,939
Research and Development Cluster	(2)	573,720,159
Student Financial Aid Cluster (including No. 84.032 FFEL - Lenders)	(2)	2,222,594,138
Total		<u>\$ 28,743,363,831</u>

Notes: (1) The Schedule of Expenditures of Federal Awards identifies the programs included within the respective clusters.
(2) The Schedule of Expenditures of Federal Awards identifies the various CFDA numbers included within the respective clusters.
(3) These programs include ARRA funds expended during the 2008-09 fiscal year.
(4) The amount shown includes the value of loans guaranteed during the 2008-09 fiscal year totaling \$596,734,459. See the Schedule of Expenditures of Federal Awards, Note 2, for a description of the determination of the value of loans guaranteed.

FINANCIAL STATEMENTS FINDINGS

Our audit of the State of Florida's basic financial statements for the fiscal year ended June 30, 2009, disclosed certain matters that we communicated in the **INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF BASIC FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**. These findings are categorized in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States. Those standards require that findings be categorized in a manner that discloses their significance. The categorizations established and defined by the standards are as follows:

A *significant deficiency* is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles such that there is more than a remote likelihood that a misstatement of the entity's financial statements that is more than inconsequential will not be prevented or detected. A *control deficiency* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis.

A *material weakness* is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected.

Our audit also disclosed six additional matters, included in this section of the report as finding Nos. FS 09-014 through FS 09-019, involving the State's internal control over financial reporting.

MATERIAL WEAKNESS**NET RECEIVABLES**

Finding Number	FS 09-001
Opinion Unit	Governmental Fund: Health and Family Services
Financial Statements	Net Receivables and Deferred Revenues
Account Title(s)	
SW Fund Number	202400
State Agency	Florida Agency for Health Care Administration (FAHCA)
OLO-GF-SF-FID	680000-20-2-474001
GL Code(s)	164, 489
Adjustment Amount	\$268,222,218
Prior Year Finding	Report No. 2009-144, Finding No. FS 08-002
Finding	As previously reported, the FAHCA, Bureau of Finance and Accounting (Bureau), did not record a receivable and deferred revenue to represent its claim on Federal financial resources related to the incurred but not reported (IBNR) Medicaid claims liabilities.
Criteria	Unmatured long-term indebtedness, including IBNR Medicaid claims liabilities, should be reported as long-term liabilities in the governmentwide financial statements, and a receivable and deferred revenue should be recorded in the governmental fund financial statements to represent the State's claim on Federal resources that will be used to finance the Federal portion of expenses related to the IBNR amounts.
Condition	The Bureau recorded the long-term liability for IBNR Medicaid claims for the fiscal year ending June 30, 2009; however, the Bureau had not recorded the receivable and deferred revenue equal to the amounts due from Federal resources.
Cause	The Bureau did not have in place fiscal year close-out procedures to record the receivable and deferred revenue representing the Federal resources due related to the IBNR amounts.
Effect	Prior to audit adjustments, net receivables and deferred revenues in the governmental fund financial statements were understated by approximately \$268 million.
Recommendation	We again recommend that the Bureau establish procedures to record net receivables and deferred revenue in recognition of its claim on Federal resources related to the IBNR Medicaid claims.
State Agency Response and Corrective Action Plan	The financial statement checklist has been updated to include this task. The checklist is used during management review.
Estimated Corrective Action Date	December 21, 2009
Agency Contact and Telephone Number	Angela Booker (850) 412-3821

MATERIAL WEAKNESS**NET RECEIVABLES**

Finding Number	FS 09-002
Opinion Unit	Governmental Funds: Health and Family Services Fund and General Fund
Financial Statements	Net Receivables and Expenditures
Account Title(s)	
SW Fund Number	202400 and 100000
State Agency	Florida Agency for Health Care Administration (FAHCA)
OLO-GF-SF-FID	680000-20-2-474001 and 100000-10-1-000298
GL Code(s)	151, 711
Adjustment Amount	\$99,967,362, \$47,825,900
Finding	Emergency payments to Medicaid providers were recorded and reported as expenditures rather than receivables by the FAHCA, Bureau of Finance and Accounting (Bureau).
Criteria	Generally accepted accounting principles require that eligibility criteria be met prior to recognizing payments on behalf of Federal programs as expenditures. In the absence of such recognition, payments should be recorded and reported as receivables.
Condition	Due to system issues related to the ability to process certain Medicaid claims, the Bureau recorded emergency payments to Medicaid providers, in anticipation of subsequently receiving and processing authorized Medicaid claims. In making emergency payments to the providers, expenditure recognition criteria were not considered and the emergency payments were recorded as expenditures rather than receivables.
Cause	Due to functionality issues with the implementation of a new Florida Medicaid Management Information System by the new Medicaid fiscal agent, FAHCA experienced difficulty providing reimbursement to Medicaid providers for claims that should normally be processed through the System. In an attempt to temporarily provide Medicaid providers with necessary operating cash flow, estimates of amounts due were made and paid to providers.
Effect	The Health and Family Services Fund and General Fund, prior to adjustment, receivables were understated and expenditures were overstated by approximately \$100 million and \$48 million, respectively. Additionally, FAHCA overstated expenditures for the Medical Assistance Program (CFDA No. 93.778) by approximately \$100 million on the Schedule of Expenditures of Federal Awards.
Recommendation	We recommend that the Bureau enhance its procedures to ensure that all appropriate recognition criteria are considered prior to recognizing payments on behalf of Federal programs as expenditures.
State Agency Response and Corrective Action Plan	In accordance with State statutes and Federal directives, emergency payments have been processed for Medicaid providers. An accounts receivable is established and subsequent claims are processed and posted to the accounts receivable. Finance and Accounting will initiate communication with Medicaid Contract Management to identify any outstanding ARs related to emergency payments and will post adjusting entries accordingly.
Estimated Corrective Action Date	June 30, 2010
Agency Contact and Telephone Number	Angela Booker (850) 412-3821

MATERIAL WEAKNESS**NET RECEIVABLES**

Finding Number	FS 09-003
Opinion Unit	Governmental Fund: Health and Family Services
Financial Statements	Net Receivables and Fees
Account Title(s)	
SW Fund Number	202400
State Agency	Florida Agency for Health Care Administration (FAHCA)
OLO-GF-SF-FID	680000-20-2-339094
GL Code(s)	151, 613
Adjustment Amount	\$22,303,682
Finding	The FAHCA, Bureau of Finance and Accounting (Bureau), did not fully record amounts due from counties for disproportionate share hospital, low income pool, exemptions to ceilings, and other Statewide issue receivables.
Criteria	Generally accepted accounting principles require that all receivables, representing amounts uncollected at year-end, for which the agency has a legal claim, be reported in the financial statements.
Condition	<p>A spreadsheet to track the above receivables is initiated in the Medicaid Program Analysis (MPA) office where the amounts due are recorded after letters of agreement are executed with the counties. Payments received are recorded in the spreadsheet by the Bureau based on actual deposits. Staff in both offices were able to input or modify the spreadsheet. The total amount due at June 30, as recorded in the spreadsheet, was recorded in FLAIR by the Bureau for financial statement purposes.</p> <p>In some instances, spreadsheet formulas were overwritten by amounts directly input into the spreadsheet and payments recorded were not always supported by a deposit. In addition, the spreadsheet did not contain grand totals and the calculated year-end total contained errors.</p>
Cause	The spreadsheet utilized to track the counties' receivables was not sufficiently maintained to ensure that the amounts due, payments received, and the ending balances were accurate.
Effect	Prior to adjustment, net receivables and fee revenues were understated by \$22 million in the Health and Family Services Fund.
Recommendation	We recommend that the Bureau enhance controls over the use of the spreadsheet to ensure the accurate recording of amounts due, amounts received and amounts receivable from the counties.
State Agency Response and Corrective Action Plan	Finance and Accounting will maintain a master copy of the DSH/LIP spreadsheet. F&A will update based on actual deposits or adjustments received by MPA.
Estimated Corrective Action Date	January 6, 2010
Agency Contact and Telephone Number	Debra Nelsen (850) 412-3825

MATERIAL WEAKNESS**NET RECEIVABLES**

Finding Number	FS 09-004
Opinion Unit	Governmental Fund: Health and Family Services
Financial Statements	Net Receivables
Account Title(s)	
SW Fund Number	202400
State Agency	Florida Agency for Health Care Administration (FAHCA)
OLO-GF-SF-FID	680000-20-2-339094
GL Code(s)	159, 711
Adjustment Amount	\$9,175,243
Prior Year Finding	Report No. 2009-144, Finding No. FS 08-003
Finding	As previously reported, the FAHCA, Bureau of Finance and Accounting (Bureau), did not record an uncollectible allowance related to net receivables for drug rebates.
Criteria	Generally accepted accounting principles require that, for governmental funds, all receivables should be reported net of estimated uncollectible amounts.
Condition	<p>The Bureau employed year-end procedures to record the uncollectible allowances for receivables. However, for receivables related to drug rebates for the fiscal year ending June 30, 2009, an uncollectible allowance was not recorded.</p> <p>In accordance with generally accepted accounting principles, governmental fund financial statements are presented using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized when they are measurable and available to finance current expenditures. Receivables that are determined to be uncollectible would not be available to finance current expenditures and, therefore, uncollectible allowances should be recorded to reduce receivables and related revenues. At FAHCA, drug rebates are recorded throughout the fiscal year as refund revenues and, at fiscal year end, these revenues are reclassified to reduce expenditures.</p>
Cause	The Bureau did not have in place sufficient supervisory review procedures to ensure that the fiscal year close-out entries relating to net receivables were properly recorded.
Effect	Prior to audit adjustment, net receivables were overstated and expenditures reported in the governmental fund financial statements were understated by approximately \$9 million.
Recommendation	We again recommend that the Bureau ensure that fiscal year-end procedures are performed to appropriately record all accounts receivable uncollectible allowances.
State Agency Response and Corrective Action Plan	The financial statement checklist has been updated to include this task. The checklist is used during management review.
Estimated Corrective Action Date	December 12, 2009
Agency Contact and Telephone Number	Angela Booker (850) 412-3821

MATERIAL WEAKNESS**NET RECEIVABLES**

Finding Number	FS 09-005
Opinion Unit	Governmental Fund: Public Education
Financial Statements	Net receivables, Prior period adjustments, Taxes
Account Title(s)	
SW Fund Number	200200
State Agency	Florida Department of Education (FDOE)
OLO-GF-SF-FID	480000-20-2-555001
GL Code(s)	152, 542, 611
Adjustment Amount	\$56,593,334, \$55,458,661, \$1,134,672
Finding	FDOE had not reported receivables and the corresponding tax revenues relating to tax collections received after June 30 that applied to periods ending June 30, 2008, and 2009.
Criteria	In accordance with generally accepted accounting principles, derived tax revenues (for example, State gross receipts taxes) are recognizable when the underlying exchange occurs, subject to the availability criterion. Receivables are recognized when the underlying exchange transaction occurs and an enforceable claim exists. Chief Financial Officer (CFO) procedures provide that taxes collected on behalf of the State or payable to the State on or before June 30, and received after June 30, but prior to August 1, are to be recorded as taxes receivable and tax revenues, net of estimated refunds.
Condition	FDOE utilized the cash basis of accounting during the fiscal year to record and report tax revenues. Procedures in place did not incorporate CFO procedures to record and report fiscal year 2008-09 taxes collected after June 30, but prior to August 1. As a result of this deficiency, applicable tax revenues were not appropriately accrued and recorded, and receivable accounts were not established as of June 30, 2008, and 2009. The understatement of these accounts also lead to the fund balance being understated at June 30, 2008, and required an adjustment to correct the beginning fund balance as of July 1, 2008.
Cause	Fiscal year-end reporting procedures were not designed and implemented to identify tax receipts collected after fiscal year-end that applied to periods prior to or on June 30. As a result, applicable revenues were not appropriately accrued and recorded; and receivable accounts were not established for either fiscal year-end 2008 or 2009. This also resulted in fund balance accounts being understated as of June 30, 2008.
Effect	Prior to audit adjustment, net receivables, beginning fund balances, and tax revenues in the Public Education Fund were understated by \$56,593,334; \$55,458,661, and \$1,134,672 respectively.
Recommendation	We recommend that FDOE design and implement appropriate year-end reporting procedures to ensure that receivable and the corresponding tax revenues are appropriately accrued and reported.
State Agency Response and Corrective Action Plan	The Department of Revenue (DOR) is the cognizant agency with respect to collecting gross receipt tax revenues and these revenues are initially assessed and received by DOR, and subsequently deposited into the State Treasury by DOR. Therefore, FDOE is not accountable for the process by which DOR collects gross tax receipts. Additionally, the FDOE is unable to validate the accuracy or timeliness of these tax revenues relative to their status as of June 30. Given these circumstances, FDOE respectfully submits that this audit finding more appropriately should be addressed to DOR than FDOE. Additionally, FDOE suggests that DOR should seek statutory changes that will remedy the accrual issues related to this finding.

**Estimated Corrective
Action Date**

January 28, 2010

**Agency Contact and
Telephone Number**Martha K. Asbury
(850) 245-0420**Auditor's Remarks**

Under the security provided for the State's accounting records, the FDOR lacked the authority and access that would be required to update the FDOE's accounts. The FDOE should discuss with applicable CFO management and staff concerns relative to the CFO's procedures for the accrual of year-end receivables.

MATERIAL WEAKNESS**NET RECEIVABLES**

Finding Number	FS 09-006
Opinion Unit	Governmental Fund: Transportation Fund
Financial Statements	Net receivables, Prior period adjustments, Taxes
Account Title(s)	
SW Fund Number	200400
State Agency	Florida Department of Revenue (FDOR)
OLO-GF-SF-FID	730000-20-2-319001
GL Code(s)	152, 542, 611
Adjustment Amount	\$51,780,474, \$48,432,309, \$3,348,165
Finding	FDOR understated tax receivables and tax revenues for the fiscal years ended June 30, 2008, and 2009, relating to tax revenues received in July and applying to the prior period. Consequently, fund balance as of June 30, 2008, was also understated.
Criteria	In accordance with generally accepted accounting principles, derived tax revenues (for example, State sales taxes, fuel taxes, etc.) are recognizable when the underlying exchange occurs, subject to availability criterion. Receivables are recognized when the underlying exchange transaction occurs and an enforceable claim exists. Chief Financial Officer procedures provide that taxes collected on behalf of the State or payable to the State on or before June 30, and received after June 30, but prior to August 1, are to be recorded as taxes receivable and tax revenues.
Condition	FDOR recorded taxes receivable and applicable tax revenues based upon the identification of State fuel taxes collected during July 2009 and applying to the period prior to or on June 30. However, our tests disclosed that FDOR identified the State Comprehensive Enhanced Transportation System (SCETS) fuel tax as a local (i.e. county) tax rather than a State tax and accordingly the SCETS tax was not determined to be a receivable. As a result, SCETS fuel tax revenues were not appropriately accrued and recorded, and applicable receivable accounts were not established as of June 30, 2008, and 2009. The understatement of these accounts also led to the fund balance being understated as of June 30, 2008, and required an adjustment to correct the beginning fund balance as of July 1, 2008.
Cause	Procedures in place provided for the identification of State fuel taxes, with the exception of the SCETS fuel tax. The identification of the SCETS fuel tax as a State tax had been overlooked. As a result, all applicable tax revenues and accounts receivable were understated as of fiscal year-end 2008 and 2009. This also resulted in the applicable fund balance account being understated as of June 30, 2008.
Effect	Prior to audit adjustment, receivable, beginning fund balances, and tax revenues reported in the Governmental fund financial statements were understated by \$51,780,474.86, \$48,432,309, and \$3,348,165, respectively.
Recommendation	We recommend that FDOR enhance its fiscal year-end closing procedures to ensure that all tax revenues collected in July and applying to the prior period, are identified, accrued, and recorded, including the applicable receivable amounts.
State Agency Response and Corrective Action Plan	Historically from the time DOR began recording taxes receivable in accordance with GASB 22 there has been no inclusion of the SCETS portion in the Fuel Tax Collection Trust Fund. We have revised our year-end closing procedures to include the SCETS portion as part of the taxes receivable calculation for the Fuel Tax Collection Trust Fund. We will also review the other trust funds to determine

if additional changes need to be made and revise our closing procedures as necessary.

**Estimated Corrective
Action Date**

June 30, 2010

**Agency Contact and
Telephone Number**

Kim VelDink
(850) 922-8728

MATERIAL WEAKNESS**NET RECEIVABLES**

Finding Number	FS 09-007
Opinion Unit	Proprietary Fund: Unemployment Compensation
Financial Statements	Accounts receivable, Allowance for uncollectibles, Fees, Other non-operating revenues, and Prior period adjustments
Account Title(s)	
SW Fund Number	507501
State Agency	Florida Agency for Workforce Innovation (FAWI)
OLO-GF-SF-FID	750000-50-2-765002 and 750000-50-2-767002
GL Code(s)	152, 159, 532, 667, 689
Adjustment Amount	Various

Finding FAWI's accounts receivable account was overstated due to significant errors in recording receivables and the incorrect application of methodologies used to determine allowances for uncollectible accounts related to different categories of accounts receivable.

Criteria In accordance with generally accepted accounting principles (GAAP), proprietary fund financial statements are presented using a full accrual basis of accounting. Revenues are recognized and reported when earned. Uncollected revenues are recognized and reported as receivables. GAAP requires that receivables are to be reported net of an allowance for receivable amounts that are determined or estimated to be uncollectible. One method to determine the amount of the allowance account is to apply a percentage to the receivables account balances.

Condition FAWI summarizes and reports several categories of accounts receivable for financial statement purposes. Our audit disclosed that in two of the receivable categories, errors occurred causing overstatements in the receivable balances and a prior period adjustment. Additional information on the deficiencies is described below:

- FAWI's 2008 and 2009 fiscal year-end closing procedures used to record estimated year-end receivables related to unemployment compensation coverage fees were not updated to include changes introduced in fiscal year 2007-2008 by the implementation of the Department of Revenues' SUNTAX System. The SUNTAX System produced an accounts receivable balance in the amount of \$173,652,039 for the fiscal year ending June 30, 2009. However, using a previously applied, but no longer applicable estimating methodology, FAWI recorded an additional \$134,811,446 in accounts receivable. This caused the receivables account at June 30, 2009, as well as the corresponding revenue account, to be overstated by \$134,811,446.
- A similar condition existed at June 30, 2008, requiring a prior period adjustment of \$130,381,964 to reduce the July 1, 2008, beginning net asset balance, for the overstatement of receivables at June 30, 2008.
- FAWI calculated an allowance percentage of 3.14 percent for its allowance account for uncollectibles related to unemployment compensation coverage fees. However, our audit disclosed that the methodology used to develop the allowance percentage excluded certain receivables, which had they been included, would have shown the percentage to be 16.85 percent. The understated percentage when applied to the receivables account caused the account, as well as the corresponding revenue account, to be overstated by \$23,805,767.
- In another instance during FAWI's process to determine the percentage of uncollectible receivables related to the overpayment of unemployment compensation benefits, a significant input error caused the percentage to be understated. The understated percentage, when applied to the receivables

account caused the account, as well as the corresponding revenue account, to be overstated by \$6,380,114 as of June 30, 2009.

Cause	FAWI did not have in place adequate supervisory review procedures to ensure that the calculations supporting the fiscal year-end adjustments were accurate. Additionally, procedures had not been updated to reflect changes needed because of the implementation of new information systems.
Effect	Prior to adjustments, accounts receivable, net of allowance for uncollectibles, and applicable revenues accounts reported in the Proprietary Fund financial statements were overstated by amounts totaling \$164,997,327; and the July 1, 2008 net assets balance was overstated by \$130,381,964.
Recommendation	We recommend that FAWI enhance its supervisory review procedures over the fiscal year-end closing process to ensure that receivable and revenue adjustments are accurate and supported by the information system used to calculate such amounts.
State Agency Response and Corrective Action Plan	<p>As recommended, FAWI will enhance its supervisory review procedures over the fiscal year-end closing process to ensure that receivable and revenue adjustments are accurate and supported by the information system used to calculate such amounts. Forms are being revised to document the review. Additional resources are being allocated to assist with financial statement preparation, and we anticipate that this back-up will allow for more a thorough review of year-end closing processes.</p> <p>In addition, FAWI and DOR staff will concentrate on defining specifications for the "Statement of Aged Accounts" report. This report is necessary for fully supported accrual entries and will be assigned a high priority level so it is available by the closing of the current fiscal year allowing resolution to the items noted within this finding.</p>
Estimated Corrective Action Date	June 30, 2010
Agency Contact and Telephone Number	Wayne Summerlin (850) 245-7348

MATERIAL WEAKNESS

ACCOUNTS PAYABLE, DUE FROM FEDERAL GOVERNMENT AND REVENUES

Finding Number	FS 09-008
Opinion Unit	Proprietary Fund: Unemployment Compensation
Financial Statements	Accounts payable and accrued liabilities and Benefit payments; Due from Federal government; and Grants and donations revenues
Account Title(s)	
SW Fund Number	507501
State Agency	Florida Agency for Workforce Innovation (FAWI)
OLO-GF-SF-FID	750000-50-2-765002
GL Code(s)	311, 779, 164, 683, 779, 355
Adjustment Amounts	\$70,494,724, \$47,336,782, \$9,364,067

Finding FAWI's accounts payable and accrued liabilities account was misstated due to deficiencies in the procedures used to identify, estimate, and record the accrued balances. Additionally, FAWI's procedures did not require the recording of a Due from Federal Government (receivable) to represent its claim on the federal resources needed to fund the Federally-funded portion of the benefit payments.

Criteria In accordance with accounting principles generally accepted in the United States (GAAP), proprietary fund financial statements are presented using a full accrual basis of accounting. GAAP requires accounts payable to be recognized and reported when an expense is incurred. This would include the accrual of a liability (expense) in the period in which the liability is incurred but not paid. In addition, a corresponding receivable and revenue amount should be recorded for the portion of the accrued expenses that will be funded through Federal resources.

Condition FAWI summarizes and reports several categories of accounts payable for financial statement purposes. Our audit disclosed problems with two categories of the year-end accounts payable that, before adjustments, caused a misstatement of various accounts on the financial statements. Specifically:

- FAWI's fiscal year-end closing procedures required the estimation and recording of an accrued liability for unemployment compensation benefits. The methodology used in estimating the liability consisted of applying a computed payment rate to current year benefit payment amounts. Our audit disclosed that the methodology contained information not relevant to the calculation of the year-end accrued liability balance. As a result, the estimated accrued liability at June 30, 2009, and the corresponding benefit payment expense were overstated by \$70,494,724.
- Additionally, the year-end closing procedures were not amended to include procedures to record receivables from Federal resources, such as those due from newly created Federal grants for extended Unemployment Compensation benefits and the American Recovery and Reinvestment Act. Our audit disclosed that receivable and revenue amounts had not been recorded totaling \$47,336,782 for these Federal grants.
- Unemployment claims are paid to Florida claimants by other states for those claimants that reside in the other states. In turn, the other states submit periodic invoices to Florida to seek reimbursement for the payments. FAWI's year-end closing procedures provide for recording an accounts payable based on the total outstanding invoices sent to Florida by other states. Based on these procedures, FAWI recorded 12 invoices totaling \$3,664,777 that had been received from other states by July 20, 2009. However, FAWI's year-end closing procedures did not require the identification and estimation of an accrual for the remaining amounts outstanding which were due to other states. Our audit disclosed an additional 31 invoices, totaling \$9,364,067,

had been received through August 26, 2009, which was the last day for FAWI to submit its adjustments to the Statewide Financial Reporting Section for inclusion in the State's financial statements.

Cause	FAWI's fiscal year-end closing procedures related to accounts payable and accrued liabilities and receivables funded by Federal resources did not provide complete guidance relative to the recording of the year-end adjustments described above. Additionally, supervisory review procedures were not in place to ensure that the above-described adjustments were appropriately made.
Effect	Prior to audit adjustments, the amounts reported for accounts payable and accrued liabilities and benefit payments expense in the Unemployment Compensation Fund were overstated by \$61,130,657, and amounts reported for Due from Federal Government and noncapital grants and donations revenues were understated by \$47,336,782. Additionally, FAWI had overstated Unemployment Insurance (CFDA No. 17.225) expenditures by approximately \$40 million on the Schedule of Expenditures of Federal Awards (SEFA).
Recommendation	We recommend that FAWI enhance its fiscal year-end closing procedures to ensure that they contain adequate guidance relative to the identification, estimation, and recording of accounts payable and accrued liabilities, including any related amounts due from Federal government. We also recommend that appropriate supervisory review procedures be established for fiscal year-end closing procedures for these accounts.
State Agency Response and Corrective Action Plan	As recommended, FAWI will enhance its fiscal year-end closing procedures to ensure that the procedures contain adequate guidance relative to the identification, estimation, and recording of accounts payable and accrued liabilities, including any related amounts due from the Federal government. Supervisory review procedures will be enhanced for fiscal year-end closing procedures for these accounts, and forms will be revised to document the review. We anticipate that additional resources which are being allocated to assist with financial statement preparation will allow for a more thorough review of year-end closing processes. Working within guidelines and timeframes established by the Florida Department of Financial Services (DFS) Statewide Financial Reporting Section, FAWI's financial staff will strive to develop a greater awareness/anticipation of possible needs for enhanced financial statement reporting measures to appropriately reflect a changing and expanding program.
Estimated Corrective Action Date	June 30, 2010
Agency Contact and Telephone Number	Wayne Summerlin (850) 245-7348

SIGNIFICANT DEFICIENCY

ACCOUNTS PAYABLE AND EXPENDITURES

Finding Number	FS 09-009
Opinion Unit	Governmental Fund: General Fund
Financial Statements	Accounts Payable and Accrued Liabilities, Expenditures
Account Title(s)	
SW Fund Number	100000
State Agency	Florida Executive Office of the Governor (EOG)
OLO-GF-SF-FID	310000-10-1-000092
GL Code(s)	311, 711
Adjustment Amount	\$98,003,815

Finding Errors in the amounts recorded for accounts payable were noted. We also found that EOG had not designed or implemented effective fiscal year-end financial reporting procedures over the recording and reporting of its accounts payable.

Criteria Accounting principles generally accepted in the United States require the reporting of accounts payable at fiscal year-end for goods and services received, but for which payment has not been made. The related expenditures should be recognized when the liability is incurred. Additionally, a liability is incurred when performance conditions set forth in contracts are met and payment is due to the contractor.

Condition EOG's Office of Tourism, Trade, and Economic Development (OTTED) upon approval by the Governor, enters into contracts with businesses eligible to receive funds from the Quick Action Closing Fund (QAC). This fund was created to offer incentives to attract, retain, and provide favorable conditions for growth of certain high-impact business facilities, privately developed critical rural infrastructure, or key facilities in economically distressed urban or rural communities. These contracts are statutorily required to include the performance conditions that must be met before payment is due. Each contract awardee must certify that conditions have been met and provide supporting documentation when requesting payment. OTTED contract managers are required to review payment requests and accompanying awardee certifications of contract condition completion and submit to Finance and Accounting a listing of amounts meeting the condition for payment, but for which payment had not been made (i.e., accounts payable) as of June 30. However, our testing disclosed that unexpended contract balances totaling \$36,165,000 for eight QAC contracts executed from June 29, 2009, to June 30, 2009, were included as accounts payable and expenditures, though performance conditions had not been met by June 30, 2009.

Additionally, Finance and Accounting staff posted prior year payable entries totaling \$61,838,815 in an attempt to reconcile disbursement amounts between Departmental and Central Accounting for fiscal year 2008-09. The overstatement caused by the inclusion of these prior year payables in the ending trial balance was identified during fiscal year-end 2008-09 closing procedures, but the errors were not corrected.

Cause Accounts payable information provided by OTTED was not subject to review by Finance and Accounting prior to the recording of the accounts payable balance. Additionally, supervisory review procedures were not performed to ensure that accounting errors identified during the closing process were corrected.

Effect Prior to audit adjustment, accounts payable and the related expenditure balances in the Governmental funds were overstated by \$98,003,815.

Recommendation	We recommend that EOG design and implement effective review procedures to ensure that accounts payables and related expenditures are recorded accurately at fiscal year-end.
State Agency Response and Corrective Action Plan	We concur with the Auditor General finding that accounts payable were overstated. The Executive Office of the Governor currently has procedures in place for the accurate accounting of accounts payable; however, these procedures will be enhanced to include additional levels of final review. Additional written guidance will also be provided to all program area office staff defining the existence of an accounts payable as compared to an obligation at fiscal year end.
Estimated Corrective Action Date	July, 2010
Agency Contact and Telephone Number	Kelley Sasso or Dawn Hanson (850) 487-1011

SIGNIFICANT DEFICIENCY**PRIOR PERIOD ADJUSTMENTS**

Finding Number	FS 09-010
Opinion Unit	General Fund, Nonmajor Governmental Funds
Financial Statements	Obligations under security lending agreements, Prior period adjustment, Fees and charges, Operating transfers in, Expenditures-General government, Operating transfers out
Account Title(s)	100000, 200800
SW Fund Number	Florida Executive Office of the Governor (EOG)
State Agency	310000-10-1-000092 (Governor General Office Fund), 310000-20-2-177001 (Economic Development Trust Fund)
OLO-GF-SF-FID	General Fund 711, 758
GL Code(s)	Non-Major Governmental Fund 398, 542, 613, 658, 711
Adjustment Amount	General Fund \$8,000,000 Non-Major Governmental Fund \$82,163,049, \$187,159,326, \$113,000,000, \$8,000,000 and \$3,723
Finding	The EOG's beginning fund equity for the Nonmajor Governmental Fund was understated by \$187,159,326 due to improper accounting treatment for general revenue transfers in the prior fiscal year. Additionally, \$8,000,000 of general revenue transfers were improperly classified during the current year.
Criteria	The Florida State Board of Administration (FSBA) is to invest the moneys of EOG's Economic Development Trust Fund for the Innovation Incentive Grant Program (Program) pursuant to Section 215.44(1), Florida Statutes. As the Economic Development Trust Fund is reported by the EOG for financial statement purposes, the investments and other related balances reported by the FSBA are eliminated and are to be reported by the EOG in the Economic Development Trust Fund. The FSBA provides the EOG with year-end trial balances for the various entities in the Program for which the FSBA is providing investment services. The EOG is to adjust its account balances for the Economic Development Trust Fund based upon the FSBA trial balances and provide those balances to the Florida Department of Financial Services (FDFS) for inclusion in the State's financial statements. Moneys appropriated to the Innovation Incentive Program and disbursed to the FSBA for investment from the Governor General Office Fund should be recorded as an interfund operating transfer between the Governor General Office Fund and the Economic Development Trust Fund.
Condition	During the prior fiscal year, \$189,090,000 in moneys transferred from the Governor General Office Fund to the FSBA for the benefit of the Innovation Incentive Program was recorded by the EOG as expenditures rather than as operating transfers between the Governor General Office Fund and the Economic Development Trust Fund. The Economic Development Trust Fund did not record the receipt of these moneys from the EOG General Office Fund as an operating transfer causing the prior year Fund balances - ending to be understated by \$187,159,326, which subsequently caused the current year's Fund balances - beginning to be also understated by \$187,159,326. The EOG also did not record all the investment accounts and balances provided by the FSBA as of June 30, 2008. Further, during the current fiscal year, \$8,000,000 in operating transfers were recorded as expenditures (Governor General Office Fund) and fees (Economic Development Trust Fund) rather than operating transfers.
Cause	The EOG inappropriately recorded the moneys transferred from the Governor General Office Fund to the Economic Development Trust Fund as an expenditure in the Governor General Office Fund rather than an operating transfer. Additionally, the EOG did not effectively reconcile its balances recorded in the

	Economic Development Trust Fund with the trial balances received from the FSBA during the prior fiscal year.
Effect	Prior to adjustment, beginning fund equity was understated by \$187,159,326. Additionally, to record the correct asset balances during the current fiscal year, Obligations under security lending agreements, fees, operating transfers in and out, and expenditures were also misstated by EOG.
Recommendation	We recommend that the EOG enhance its fiscal year-end processes to ensure that all financial records and adjustments to account balances communicated by FSBA for investments and related accounts are timely accounted for and reported to FDFS for inclusion in the State's financial statements. Additionally, we recommend that the EOG enhance its procedures over the identification and classification of amounts transferred between the EOG and other State funds to ensure that such moneys are properly accounted for and reported in the State's financial statements.
State Agency Response and Corrective Action Plan	We concur with the finding that Florida State Board of Administration (FSBA) accounts were not timely accounted for in Executive Office of the Governor (EOG) financial records; however, the EOG does have a procedure in place to accurately account for and report FSBA balances on the financial statements. We will incorporate an additional level of supervisor review to this process prior to the closing of EOG financial records.
Estimated Corrective Action Date	July, 2010
Agency Contact and Telephone Number	Kelley Sasso or Dawn Hanson (850) 487-1011

SIGNIFICANT DEFICIENCY**DEPOSITS, PRIOR PERIOD ADJUSTMENTS, AND FUND BALANCE**

Finding Number	FS 09-011
Opinion Unit	Governmental Fund: Transportation Fund
Financial Statements	Noncurrent liabilities-Deposits, Prior period adjustments, Unreserved fund balance, Fund balance reserved for capital outlay
Account Title(s)	
SW Fund Number	200400
State Agency	Florida Department of Transportation (FDOT)
OLO-GF-SF-FID	550000-10-2-540001
GL Code(s)	488, 542, 549, 556
Adjustment Amount	\$121,939,434, \$8,721,682, \$30,050,000
Finding	FDOT staff made two errors in judgment that resulted in incorrect amounts being reported for the Deposits and Prior period adjustments financial statement line items. Additionally, FDOT incorrectly included in the amount reported as Fund balance reserved for capital outlay the amount transferred to the State's General Revenue Fund in the first quarter of the subsequent fiscal year pursuant to Legislative appropriation.
Criteria	Generally accepted accounting principles require that amounts recorded as liabilities represent actual obligations of the entity and that adjustments to prior year fund balances be made only to correct errors. They also provide that the portion of fund balance appropriable for expenditure cannot be reported as a reservation of fund balance.
Condition	FDOT recorded as a Noncurrent liability an amount (\$121,939,434), relating to its Federal State Infrastructure Bank Program, that was not a liability. Additionally, it recorded an increase of \$8,721,682 in beginning fund balance that should not have been recorded as no error had occurred. Also, pursuant to Section 59 of Chapter 2009-081, Laws of Florida, a transfer of \$30,050,000 was made from the State Transportation Trust Fund (STTF) to the State's General Revenue Fund in July 2009. This amount had been inappropriately recorded as part of the account, Reserved for capital outlay, rather than as unreserved. Prior to audit adjustment there was no unreserved fund balance in the STTF at June 30, 2009.
Cause	<p>FDOT recorded a liability in a prior year relating to Federal funds received for the Federal State Infrastructure Bank Program that FDOT staff thought was eventually due back to the Federal Government. However, upon audit inquiry, it was determined that the amount had met revenue recognition criteria and was not due back to the Federal Government.</p> <p>Additionally, FDOT staff determined that a prior period adjusting entry was necessary in the Transportation Fund – Business as infrastructure expenditures paid in the prior year by the STTF, within the Transportation Fund – Government, on behalf of the Transportation Fund – Business, were not properly capitalized in the Business Fund. FDOT staff thought that a corresponding prior period adjustment was necessary in the STTF. However, the expenditures were appropriately reported in the STTF in the prior year and a prior period adjustment was not necessary.</p> <p>Also, FDOT staff did not consider the effect on reserved fund balance of Legislatively mandated transfers of STTF resources to the State's General Revenue Fund in the first quarter of the subsequent fiscal year.</p>
Effect	Prior to audit adjustments, the Noncurrent liabilities - Deposits line item was overstated by \$121,939,434. Additionally, the Prior period adjustments line item was overstated by \$8,721,682. Also, Unreserved fund balance and Fund

	Balance reserved for capital outlay were understated and overstated, respectively, by \$30,050,000.
Recommendation	FDOT staff need to ensure that there is appropriate support for reported amounts. FDOT staff also need to be alert to the effect that transactions occurring in a subsequent fiscal year can have on the current year.
State Agency Response and Corrective Action Plan	FDOT concurs with the audit findings and will be more alert to the effects of prior year/subsequent year transactions on current year fund balance. In addition, FDOT will be more cognizant of the effect of transfers to the General Revenue Fund on fund balance reserves. FDOT feels it provided adequate support for the amounts recorded; adjustments to Noncurrent liabilities were recorded based upon a different interpretation of earned/unearned revenue.
Estimated Corrective Action Date	Immediately
Agency Contact and Telephone Number	Joe Kowalski, Deputy Comptroller (850) 414-4864

SIGNIFICANT DEFICIENCY**PENDING INVESTMENT PURCHASES AND SALES**

Finding Number	FS 09-012
Opinion Unit	Pension and Other Employee Benefits Trust Funds
Financial Statements	Limited partnerships, Pending investment sales, Pending investment purchases, and Net increase (decrease) in fair market value.
Account Title(s)	
SW Fund Number	737201
State Agency	Florida Department of Management Services (FDMS)
OLO-GF-SF-FID	720000-73-2-309001
GL Code(s)	14265, 15115, 31115, 67799
Adjustment Amount	\$64,627,074, \$1,174,736,436
Finding	Adjustments to account balances of the Florida Retirement System Trust Fund (FRSTF) identified by the Florida State Board of Administration (FSBA) and communicated to the FDMS were not sent to the Florida Department of Financial Services (FDFS) so that the affects of the adjustments could be reflected in the State's financial statements.
Criteria	The FSBA and FDMS share responsibilities for the administration and financial reporting of the FRSTF. The FSBA has the responsibility to invest the moneys of the FRSTF pursuant to Section 121.151, Florida Statutes, whereas FDMS has financial statement reporting responsibilities. The FSBA provides FDMS with a fiscal year-end trial balance and subsequent adjustments for all applicable investment and other related balances, which FDMS is to provide to FDFS for recording in the State's financial statement records.
Condition	Not all the adjustments to account balances communicated by FSBA to FDMS were provided to FDFS for recording.
Cause	Although these adjustments to account balances were communicated to FDMS by FSBA, FDMS had overlooked these adjustments.
Effect	Prior to adjustment, Pending investment purchases and Pending investment sales were overstated by \$1,174,736,436, and Limited partnerships and Net increase (decrease) in fair market value were understated by \$64,627,074.
Recommendation	We recommend FDMS enhance its fiscal year-end processes to ensure that all financial records and adjustments to account balances communicated by FSBA for FRSTF investments are timely accounted for and reported to FDFS for inclusion in the State's financial statements.
State Agency Response and Corrective Action Plan	We concur with the recommendation. The FDMS Bureau of Financial Management Services will amend its procedures to ensure that FSBA adjustments are reviewed and posted at year end.
Estimated Corrective Action Date	June 30, 2010
Agency Contact and Telephone Number	Mitchell Clark (850) 487-9888

SIGNIFICANT DEFICIENCY

OBLIGATIONS UNDER REVERSE REPURCHASE AGREEMENTS AND POOLED INVESTMENTS WITH STATE TREASURY

Finding Number	FS 09-013
Opinion Unit	Various
Financial Statements	Obligations under reverse repurchase agreements and Pooled investments with the State Treasury
Account Title	
SW Fund Number	Various
State Agency	Florida Department of Financial Services (FDFS)
OLO-GF-SF-FID	Various
GL Code(s)	149, 393
Adjustment Amount	\$437,350,143
Finding	Liabilities reported as Obligations under reverse repurchase agreements and assets reported as Pooled investments with State Treasury were both understated by \$437,350,143.
Criteria	<p>GASB Codification Section 150.939, defines reverse repurchase agreements for governmental entities as the temporary conversion of securities into cash with the attached promise to repay such cash plus interest in exchange for the return of the same securities.</p> <p>GASB Codification Section 155.115, provides that reverse repurchase agreements should be reported as a liability on the balance sheet captioned "Obligations under Reverse Repurchase Agreements."</p>
Condition	The total amount of obligations under reverse repurchase agreements held by the State Treasury at June 30, 2009, was not reported to the FDFS for inclusion in the financial statements as Obligations under reverse repurchase agreements. Likewise, the amount of Pooled investments with the State Treasury (contra-entry) was also understated by the amount of Obligations under reverse repurchase agreements not reported.
Cause	During the fiscal year, the State Treasury (an organizational unit of the FDFS) was required to use a new external investment reporting system due to a change in investment custodians. The new external investment reporting system included information related to investments, security lending, and reverse repurchase agreements. Although the State Treasury had prior-year documents and procedures in place to address the fiscal year-end reporting requirements, procedures had not been updated to identify the specific reports and information required from the new system to properly record fiscal year-end information. Furthermore, the supervisory review process over the preparation of these amounts was not sufficiently rigorous.
Effect	Prior to adjustment, Obligations under reverse repurchase agreements (liability) and Pooled investments with State Treasury (asset) were understated in various opinion units by a total of \$437,350,143.
Recommendation	We recommend that State Treasury continue to update its fiscal year-end reporting procedures to identify the specific reports and information required to correctly report investment and reverse repurchase agreement balances. Furthermore, we recommend that the State Treasury enhance its supervisory review process to ensure that such errors are timely detected and corrected.
State Agency Response and Corrective Action Plan	We agree. We will update our fiscal year-end reporting procedures to reflect the new processes. In addition, appropriate procedures will be put in place to enhance our review process to ensure that errors are timely detected and corrected.

**Estimated Corrective
Action Date**

June 30, 2010

**Agency Contact and
Telephone Number**Bert Wilkerson, Chief
Bureau of Funds Management
(850) 413-2760Alan Sands, Audit Director
DFS Inspector General's Office
(850) 413-4962

ADDITIONAL MATTERS

NET RECEIVABLES AND DEFERRED REVENUE

Finding Number	FS 09-014
Opinion Unit	Governmental Fund: General Fund; Government Wide
Financial Statements	Net receivables, Deferred revenue
Account Title(s)	
SW Fund Number	100000
State Agency	Florida Department of Revenue (FDOR)
OLO-GF-SF-FID	730000-74-1-000405
GL Code(s)	159, 389
Adjustment Amount	\$215,152,768
Finding	The FDOR estimate of uncollectible accounts was understated and deferred revenues were overstated due to the use of improper assumptions regarding the collectability of receivables.
Criteria	Pursuant to generally accepted accounting principles, revenues of governmental funds are recognized when the underlying exchange transaction occurs, subject to availability criterion. State Chief Financial Officer procedures provide that taxes payable to the State on or before June 30, and received by July 31 are to be recorded as tax revenue and receivables. Deferred revenue is to be recorded if the receivable is not expected to be collected by July 31. Deferred revenue on the Governmental Fund statements is reported as revenue on the Government-wide statements. Receivables are reduced by an allowance for uncollectible accounts, as applicable.
Condition	FDOR identified receivables that were reportable as deferred revenues, net of estimated uncollectible accounts. However, our tests disclosed improper assumptions were used in developing the percentage of receivables estimated as uncollectible, which resulted in an understatement of the allowance for uncollectible accounts, and an overstatement of net receivables and deferred revenues.
Cause	FDOR's process for determining the collectability of receivables segregated receivables by the year recorded and determined a collectability percentage for each year's receivables. The collectability percentage for each year was based upon the percentage of the total receivables collected for the particular year's receivables, regardless of the date of collection. Since this process did not take into account the age of the receivable at the time of collection, and recognize that the collectability percentage decreased as the age of the receivable increased, the collectability of the older receivables was overestimated.
Effect	Prior to adjustment, net receivables and deferred revenues in the General Fund were overstated by \$215,152,768. Additionally, revenues, receivables, and net assets in the Government-wide statements were overstated.
Recommendation	We recommend that FDOR review its process for estimating uncollectible accounts, to ensure that an aging schedule of accounts receivable is properly designed and utilized in the estimation of uncollectible accounts.
State Agency Response and Corrective Action Plan	The Department's recording of Deferred Revenue and Allowance for Uncollectible has been a work in progress for the past two years. We agree with the recommendation and will revise the current methodology used in the aging of accounts receivable and the determination of the estimated uncollectible accounts. We will survey other agencies to identify the best method for estimating uncollectible accounts. Procedures will then be revised as needed and implemented by the fiscal year end.

**Estimated Corrective
Action Date**

June 30, 2010

**Agency Contact and
Telephone Number**Kim VelDink
(850) 922-8728

ADDITIONAL MATTERS

CERTIFICATES OF PARTICIPATION

Finding Number	FS 09-015
Opinion Unit	Internal Service Fund
Financial Statements	Certificates of participation payable (current and non-current); Buildings, equipment and other depreciable assets; Interest expense; and Rents – state.
Account Title	
SW Fund Number	607201
State Agency	Florida Department of Management Services (FDMS)
OLO-GF-SF-FID	720000-60-2-495001
GL Code(s)	284, 372, 462, 674, 783
Adjustment Amount	\$20,690,000, \$1,875,000, \$18,815,000, \$1,080,241
Finding	The FDMS incorrectly eliminated account balances relating to the assets and liabilities associated with the Certificates of Participation, Series 1995B and 1995C that funded the construction of youthful offender correctional facilities.
Criteria	GASB Codification Section D20.102 defines legal defeasance as occurring when debt is legally satisfied based upon certain provisions in the debt instruments even though the debt is not actually paid. When debt is defeased, it is no longer reported as a liability on the face of the financial statements.
Condition	The FDMS reviewed a resolution identifying the transfer of a sub-lease and the transfer of facility operations constructed with funds from the Certificates of Participation, Series 1995B and 1995C. The resolution specified the transfer of operations from the Florida Department of Juvenile Justice (FDJJ) to the Florida Department of Corrections (FDOC). However, FDMS interpreted the transfer as a legal defeasance that removed the debt and other related accounts from the FDMS financial records.
Cause	Effective July 1, 2008, the sub-lease between FDJJ and the FDMS was terminated and a new sub-lease was entered into between the FDOC and the FDMS. The FDMS incorrectly interpreted the change in sub-lease as a legal defeasance.
Effect	Prior to adjustment, Certificates of participation payable (current and non-current liabilities) were understated by \$20,690,000; Buildings, equipment and other depreciable assets were understated by \$20,690,000; and Interest expense and Rents – state were understated by \$1,080,241.
Recommendation	We recommend that FDMS enhance its review procedures to ensure that changes affecting recorded debt issues meet the appropriate criteria as identified by the authoritative literature.
State Agency Response and Corrective Action Plan	We concur with the recommendation. We will update the year-end procedures for dealing with changes that affect recorded debt.
Estimated Corrective Action Date	June 30, 2010
Agency Contact and Telephone Number	Mitchell Clark (850) 487-9888

ADDITIONAL MATTERS

DEFERRED COMPENSATION TRUST FUND

Finding Number	FS 09-016
Opinion Unit	Other Aggregate Funds: Pension and Other Employee Benefits
Financial Statements	
Account Title(s)	Various
SW Fund Number	739999
State Agency	Florida Department of Financial Services (FDFS)
OLO-GF-SF-FID	430000-73-2-155001
GL Code(s)	532, 617, 779
Adjustment Amount	Various – See Below

Finding FDFS has not designed or established effective fiscal year-end financial reporting procedures over the recording and reporting of financial activity related to the Deferred Compensation Plan (Plan) reported within the Combining Statement of Fiduciary Changes in Net Assets of the Pension and Other Employee Benefits Trust Funds. As a result, financial information submitted to the Statewide Financial Reporting Section contained significant undetected Plan financial reporting errors.

Criteria GASB Codification Section D25, *Deferred Compensation Plans (IRC Section 457)*, and Sections 1300.102c and .111, *Fund Accounting* establish accounting and financial reporting standards for deferred compensation plans.

Condition FDFS is charged with oversight responsibilities for administering and reporting of the Plan for employees of the State of Florida. The FDFS' role as a fiduciary includes correctly reporting plan activity consisting of participant contributions, payments, transfers, and roll-overs. A third-party administrator assists the FDFS' Deferred Compensation Program Office with administrative matters, including record-keeping, and provides reports which are used, along with provider reports, to prepare a Summary Schedule of Plan Assets at fiscal year-end. The Summary Schedule of Plan Assets is forwarded to the FDFS' Finance and Accounting Office where it is used to record plan asset balances and changes in plan activity for the fiscal year. The financial information is then transmitted to the Statewide Financial Reporting Section for inclusion in the State's financial statements.

Our audit disclosed that the financial statements displaying the Plan contained significant errors that were not detected by the Finance and Accounting Office. The errors related to the incorrect recording of a prior period adjustment in the amount of \$74,937,233, to reduce fund equity, an overstatement of Plan contributions by \$202,125,940, and an overstatement of benefit payments by \$127,188,707.

Cause The majority of annual financial activity of the Plan is maintained by a third-party administrator, however, certain cash transactions are recorded in FLAIR (State's general ledger system) monthly. At fiscal year-end, the Summary Schedule of Plan Assets is provided to the Deferred Compensation Program Office which is subsequently sent to the FDFS Finance and Accounting Office for coding and input into FLAIR. When coding and inputting this information into FLAIR, the FDFS Finance and Accounting Office did not consider the effect of cash transactions previously recorded to FLAIR. For example, cash transactions representing plan contributions were recorded monthly in FLAIR and contributions reported in the Summary Schedule of Plan Assets by the third-party administrator were also recorded in FLAIR, causing an overstatement of contributions.

Effect	Prior to adjustment, plan contributions were overstated by \$202,125,940; benefit payments were overstated by \$127,188,707; and a prior period adjustment was incorrectly recorded for \$74,937,233.
Recommendation	We recommend that FDFS design and establish effective fiscal year-end financial reporting procedures over the recording and reporting of financial activity related to the Deferred Compensation Plan to ensure that Plan account balances and Plan activity are correctly recorded and reported in the future.
State Agency Response and Corrective Action Plan	We concur. The Bureau of Financial and Support Services has met with the Bureau of Deferred Compensation to gain a better understanding of the financial information provided in the Schedule of Plan Assets reported by the third party administrator. Written internal procedures have been updated to ensure these amounts are properly reported in future years.
Estimated Corrective Action Date	June 30, 2010
Agency Contact and Telephone Number	Michael Alexander, Chief Bureau of Financial Services (850) 413-2092 Kandi Winters, Chief Bureau of Deferred Compensation (850) 413-3401 Alan Sands, Audit Director DFS Inspector General's Office (850) 413-4962

ADDITIONAL MATTERS
REQUIRED SUPPLEMENTARY INFORMATION
PENSION

Finding Number	FS 09-017
SW Fund Number	737204
State Agency	Florida Department of Management Services (FDMS)
Prior Year Finding	Report No. 2009-144, Finding No. 08-007
Finding	As previously reported, the investment return assumption (discount rate) of 7.75 percent (long-term rate) used by FDMS in determining the actuarial accrued liability for the Health Insurance Subsidy (HIS) Plan, was not commensurate with the nature and mix of current and expected plan investments. Plan investments were invested to yield short-term rates. The use of a short-term, rather than long-term, rate may have resulted in the calculation of a significantly larger estimated actuarial accrued liability.
Criteria	Codification of Governmental Accounting and Financial Reporting Standards, Section Pe5, <i>Pension Plans - Defined Benefit</i> establishes reporting requirements for pension plans. This section provides that the investment return assumption (discount rate) should be based on an estimated long-term investment yield for the plan, with consideration given to the nature and mix of current and expected plan investments and the basis used to determine the actuarial value of assets.
Condition	<p>The HIS Plan provides cash payments to retirees as provided by Section 112.363, Florida Statutes. In general, an eligible retiree is entitled to a benefit of \$5 per month per year of service, with a minimum benefit of \$30 and a maximum benefit of \$150 per month.</p> <p>In applying GASB pension requirements, FDMS elected to use an investment return assumption (discount rate) of 7.75 percent. This long-term rate was used based on the assumption that the plan would become prefunded. However, as the State has not yet established a program to prefund these benefits, a discount rate commensurate with a short-term investment yield may have been more appropriate. Plan assets were being held in short-term investments until benefit payments were disbursed. Net assets reported as of June 30, 2006, 2007, and 2008, amounted to \$159.4 \$192.4 and \$238.3 million, respectively. The annualized net investment returns earned on these funds for the three-year period ending June 30, 2008, was 4.69 percent.</p>
Cause	The Department has completed the July 1, 2008, HIS valuation, the results of which are reported as required supplementary information in the FY 2008-09 Comprehensive Annual Financial Report. However, the Department again elected to use an investment return assumption (discount rate) of 7.75 percent. In selecting the discount rate used to calculate the estimate of the actuarial accrued liability, FDMS's actuary has reported that the use of the discount rate is based on the premise that if the program becomes prefunded its assets would be allocated among the various asset classes consistent with the Florida Retirement System (FRS) investments. Additionally, the actuary reported that if the program is not funded on a long-term basis, the investment return assumption may need to be revised. FDMS has contacted the principals of the FRS Assumptions Conference and requested their input on the HIS assumptions, however, as of December 2009, the issues remain outstanding.
Effect	The selection of a discount rate has a significant effect on the calculation of the actuarial accrued liability that is reported as required supplementary information. The actuarial accrued liability reported for HIS benefits using a 7.75 percent discount rate was \$5.109 billion as of July 1, 2008. The use of a discount rate in

	the 4 to 5 percent range would have produced a liability that may have been significantly larger.
Recommendation	We again recommend that FDMS utilize a discount rate consistent with the nature and mix of current and expected plan investments.
State Agency Response and Corrective Action Plan	As previously reported, the principals of the FRS Assumptions Conference have been contacted regarding the assumptions for HIS. A response was not received in time for the 2008 HIS valuation and a meeting scheduled on September 25, 2009, in conjunction with the 2009 FRS Assumptions Conference was postponed. We are awaiting a response from the principals about a meeting regarding the assumptions for the 2010 HIS valuation.
Estimated Corrective Action Date	By the next FRS Assumptions Conference in the fall of 2010.
Agency Contact and Telephone Number	Garry Green (850) 414-6349

ADDITIONAL MATTERS

SFRS COMPILATION PROCEDURES

Finding Number	FS 09-018
Opinion Unit	Various
Financial Statements	Pooled Investments with State Treasury, Fund balance unreserved, Fund balance reserved for encumbrances, Fund balance reserved for advances, Fund balance reserved for long-term receivables, Fund balance reserved for capital outlay, Due from and to other funds, Operating transfers in and out, and Current expenditures
Account Title(s)	
SW Fund Number	100000, 202600, 202400, 200200, 200400, 200800, 201600, and 301000
State Agency	Florida Department of Financial Services (FDfs)
OLO-GF-SF-FID	Various
GL Code(s)	148, 163, 353, 549, 551, 554, 555, 556, 658, 711, 758
Adjustment Amount	Various
Finding	Compilation procedures performed by the CFO Statewide Financial Reporting Section (SFRS) did not ensure that fund balance (e.g., equity) accounts were, in all instances, properly adjusted to reflect SFRS adjustments to several other related accounts, that Capital Projects Fund budgetary release accounts were properly closed, and that all prior period adjustments were properly disclosed.
Criteria	<p>Generally accepted accounting principles require reporting, as reserved, the portion of fund balance that is not available for expenditure or is legally segregated for a specific use. Additionally, SFRS procedures require fund balance reserves to match the assets for Long-term receivables, less any related long-term liabilities such as deferred revenues.</p> <p>Funds are appropriated from the General Fund to the Capital Projects Fund during the fiscal year, in which the flow of funds is accounted for through budgetary release accounts. At fiscal year-end, SFRS procedures provided that the amounts recorded in the budgetary accounts were to be closed (zeroed-out), and any remaining balances/activity were to be recorded as Due to/from other funds and Operating transfers in/out, as appropriate, for financial statement reporting purposes.</p> <p>Additionally, generally accepted accounting principles require that prior period adjustments be explained in the notes to the financial statements.</p>
Condition	<p>We noted instances in which amounts were recorded in error and in which SFRS compilation procedures did not consider, in all instances, additional adjustments required as a result of correctly adjusting other accounts. We also noted instances in which some prior period adjustments were not disclosed in the notes to the financial statements. The errors and omissions described below were corrected through SFRS posting of audit adjustments.</p> <ul style="list-style-type: none"> ➤ SFRS recorded year-end negative fair market valuation (FMV) adjustments related to Pooled Investments in the State Treasury which reduced fund balance, without determining the effects, if any, on fund balance reservations. For example, we noted several instances in which agencies closed their financial records with no unreserved fund balance. In these instances, negative FMV adjustments caused deficit unreserved fund balances. The amounts totaled \$53,354,148. ➤ In a related instance, a negative fair market value adjustment of \$1,786,915 was recorded to a fund that had been reclassified to a different statewide fund, causing an incorrect reduction in fund balance. ➤ Our testing disclosed that Deferred revenue accounts were not taken into account prior to recording adjusting entries, totaling \$407,927,978, to

Reserve for long-term receivables. This resulted in an overstatement of Reserve for long-term receivables of the same amount.

- SFRS initiated financial statement presentation changes to report Advances to other entities (asset) as a separate line item on the statements and made adjustments to reserve fund balance for the amount of the advances. However, the amount recorded as a reserve had not been reduced by unearned revenues totaling \$46,081,999, related to the reported advances, causing the Fund balance reserved for advances to be overstated and Fund balance unreserved to be understated in the same amount.
- Adjustments were recorded that improperly reduced the Fund balance reserved for capital outlay in the Florida Forever Fund by \$29,416,628. The Florida Forever Fund had two separate State fund identification numbers with fund balances. For State appropriation, budgeting, and financial statements reporting purposes, these funds are collectively considered one fund. SFRS made adjustments to one of the sub-funds without consideration of the need for adjustments to fund balance classifications in the other sub-fund.
- SFRS erroneously recorded amounts in the Capital Projects Fund, totaling \$67,103,832, for Due from other funds; \$221,436,206, for Operating transfers in; and \$154,332,374, for Current expenditures, that did not represent actual year-end receivables or the flow of resources. Due to balancing requirements for these accounts, the SFRS recorded offsetting entries for the same amounts in the General Fund for Due to other funds, Operating transfers out, and Current expenditures that also did not represent actual liabilities or the outflow of resources.
- Explanations for prior period adjustments were not disclosed for the following:
 - For Governmental Activities – five prior period adjustments related to the Transportation, Public Education, and Non-major Governmental funds, totaling \$309,563,802 were not disclosed.
 - For Business-type Activities – three prior period adjustments related to the Transportation, Unemployment Compensation, and Non-major Enterprise funds, totaling \$117,136,810 were not disclosed.
 - For State Component Units – five prior period adjustments related to the University of Florida, Other State Universities, and Florida College funds, totaling \$63,594,499 were not disclosed.

Cause

SFRS procedures were not sufficient, or completely followed, in all instances, to ensure that adjustments having an effect on fund balance accounts were correctly made and that all disclosures related to prior period adjustments were made. With respect to the Florida Forever Fund, SFRS procedures did not address the need to consider all related sub-fund accounts when making adjustments. SFRS procedures related to Capital Projects funds did not provide for reconciling the reasonableness of the amounts reported to an independent external source (e.g., the State's Central Accounting Component of FLAIR), which would have allowed the identification of the overstatements. With respect to the note descriptions of the prior period adjustments, SFRS did not follow existing procedures requiring the disclosure of explanations for all prior period adjustments.

Effect

Prior to audit adjustment, the account Pooled investments with the State Treasury was understated by \$1,786,915; Fund balance unreserved was understated by \$479,734,412; Fund balance reserved for encumbrances was overstated by \$341,831; Fund balance reserved for advances to other funds was overstated by \$46,081,999; Fund balance reserved for long-term receivables was overstated by \$407,927,978; and Reserved for capital outlay

and grants in aid – FCO was overstated by \$23,595,689.

Also, prior to audit adjustment, Due from other funds, Operating transfers in, and Current expenditures were overstated in the Capital Projects Fund by \$67,103,832, \$221,436,206, and \$154,332,374, respectively. Additionally, Due to other funds, Operating transfers out, and Current expenditures were overstated by the same amounts in the General Fund.

Prior to audit adjustment, full disclosure was not provided in the notes to the financial statements.

Recommendation

We recommend that SFRS enhance its compilation procedures to ensure that, in making SFRS adjustments to accounts that may have an effect on fund balance, the SFRS consider the effects, if any, on the related fund balance reserved and unreserved accounts. We also recommend that SFRS enhance its compilation procedures to consider the effects of adjustments, if any, of sub-fund accounts to all accounts within the Florida Forever Fund. Further, to ensure the reasonableness of amounts reported in the Capital Projects fund, we recommend that SFRS reconcile the amounts appropriated for capital projects to available independent sources of information in the State's Central Accounting Component of FLAIR. Additionally, we recommend that existing compilation procedures be followed to ensure all prior period adjustments are disclosed in the Notes to the Financial Statements.

**State Agency Response and
Corrective Action Plan**

We concur. Compilation procedures will be enhanced, amounts appropriated for capital projects will be reconciled to the Central Accounting Component of FLAIR, and note disclosure will be made for all prior period adjustments.

**Estimated Corrective
Action Date**

June 30, 2010

**Agency Contact and
Telephone Number**

Paul Reynolds, Financial Administrator
Bureau of Accounting
(850) 413-5687

Alan Sands, Audit Director
DFS Inspector General's Office
(850) 413-4962

ADDITIONAL MATTERS

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Finding Number	FS 09-019
State Agency	Florida Department of Financial Services (FDFS)
Finding	FDFS did not fully consider differences identified by its comparison of the Schedule of Expenditures of Federal Awards (SEFA) to the financial statements.
Criteria	OMB Circular A-133 §____.310(b), requires the auditee to prepare a SEFA for the period covered by the auditee's financial statements. The SEFA should be presented fairly in all material respects in relation to the auditee's financial statements taken as a whole. To ensure accuracy and completeness, the SEFA and the financial statements should be reconciled.
Condition	FDFS compiled information provided by State agencies, universities, and community colleges to prepare the State's SEFA, which disclosed Federal awards expenditures totaling approximately \$30.2 billion for the 2008-09 fiscal year. As part of its compilation procedures, FDFS performed analytics, data validations, and reviews to help ensure the accuracy of the data provided by the State agencies, universities, and community colleges. FDFS prepared a comparison by agency of Federal expenditures reported on the SEFA to Federal revenues reported on the financial statements. The difference between the SEFA and the financial statements as shown on the comparison totaled \$635 million; however, the differences shown for each agency varied in amount, ranging up to approximately \$2.7 billion. FDFS' comparison did not identify explanations for the differences between the SEFA and the financial statements. We subsequently identified causes for the material differences and reconciled the SEFA to the financial statements.
Cause	FDFS' comparison of the SEFA to the financial statements resulted in differences that were within three percent of the total amount reflected on the SEFA, and FDFS staff did not believe any further investigation of the differences was warranted.
Effect	Misstatements in the SEFA and the financial statements could occur and not be detected. Misstatements in the SEFA could also lead to mistakes in the identification of major programs.
Recommendation	We recommend that FDFS ensure that differences noted when reconciling the SEFA to the financial statements are appropriately investigated and resolved.
State Agency Response and Corrective Action Plan	We will ensure that differences noted when reconciling the SEFA to the financial statements are appropriately investigated, documented, and resolved.
Estimated Corrective Action Date	Fiscal year ending June 30, 2010
Agency Contact and Telephone Number	Mike Rutherford, Financial Administrator Bureau of Accounting (850) 413-5594 Alan Sands, Audit Director DFS Inspector General's Office (850) 413-4962

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FEDERAL FINDINGS AND QUESTIONED COSTS

Our audit findings with regard to compliance and internal controls over compliance with the requirements of major Federal awards programs are disclosed on the following pages. Where applicable and determinable, we have disclosed actual questioned costs where known or likely questioned costs exceeded \$10,000. To identify the nature and significance of each finding, we have identified each finding with one or more of the following designations:

- **Significant Deficiency.** A *significant deficiency* is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to administer a Federal program such that there is more than a remote likelihood that noncompliance with a type of compliance requirement of a Federal program that is more than inconsequential will not be prevented or detected. A *control deficiency* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect on a timely basis noncompliance with a type of compliance requirement of a Federal program. A significant deficiency is considered in relation to a type of compliance requirement or applicable audit objective identified in the OMB *Circular A-133 Compliance Supplement*.
- **Material Weakness.** A *material weakness* is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that material noncompliance with a type of compliance requirement of a Federal program will not be prevented or detected. A material weakness is considered in relation to a type of compliance requirement or applicable audit objective identified in the OMB *Circular A-133 Compliance Supplement*.
- **Noncompliance.** A finding presenting noncompliance with provisions of laws, regulations, contracts, or grants caused by error or fraud, the effects of which are material in relation to a type of compliance requirement or applicable audit objective identified in the OMB *Circular A-133 Compliance Supplement*.
- **Material Noncompliance.** A finding presenting noncompliance with provisions of laws, regulations, contracts, or grants caused by error or fraud, the effects of which are material in relation to a major Federal program taken as a whole.
- **Opinion Qualification.** A finding presenting a condition that affects the auditor's ability to give an unqualified opinion on compliance. This would include findings of (a) noncompliance with provisions of laws, regulations, contracts, or grants, the effects of which are material to the respective major Federal award program; or (b) inadequate records that resulted in restrictions being placed on the scope of the audit.
- **Questioned Costs.** Costs that are questioned by the auditor because of an audit finding that reported: (a) a violation or possible violation of a provision of a law, regulation, contract, grant, cooperative agreement, or other agreement or document governing the use of Federal funds, including funds used to match Federal funds; (b) costs, at the time of the audit, which were not supported by adequate documentation; or, (c) costs incurred that appeared unreasonable and did not reflect the actions a prudent person would take in the circumstances.
- **Other.** Matters of significance that, in the auditor's opinion, should be reported but do not clearly fit in any of the above-noted designations.

We have presented our findings, generally, by Federal grantor agency and in the order of the Catalog of Federal Domestic Assistance Number (CFDA No.) assigned to each applicable Federal award program. Findings that pertain to multiple programs are generally presented as the first finding within the Federal grantor agency section. In some instances, a finding may pertain to programs provided by more than one Federal grantor agency. In such instances,

the finding is presented within the section for the Federal grantor agency that provided the most funding for the applicable State agency. Findings for the Student Financial Assistance Cluster and the Research and Development Programs Cluster are presented within separately marked sections of the report. An **INDEX OF FEDERAL FINDINGS BY FEDERAL AGENCY AND COMPLIANCE REQUIREMENT** is included to assist Federal grantor agencies in identifying applicable findings.

U.S. DEPARTMENT OF AGRICULTURE

Finding Number	FA 09-001
CFDA Number	10.553, 10.555, 10.556, 10.559
Program Title	Child Nutrition Cluster
Compliance Requirement	Activities Allowed or Unallowed, Allowable Costs/Cost Principles, Eligibility, and Reporting
State Agency	Florida Department of Education (FDOE)
Federal Grant/Contract Number and Grant Year	N/A
Finding Type	Significant Deficiency
Finding	FDOE management had not implemented certain systems modification and access security controls for the Child Nutrition Program (CNP) System.
Criteria	<p>Information Technology Best Practices</p> <p>Systems Modification Controls: Establishing controls over the modification of application software programs (change management) helps to ensure that only authorized programs and authorized modifications are implemented. Program modification functions should operate independently of production functions. Only after the modification has been completed, has received both system testing and user acceptance testing, and has been approved by internal IT project management or the contractor and the user, should it be moved into production.</p> <p>Access Controls: Management should implement and document procedures that provide access control based on an individual's demonstrated need to view, add, or delete data. Access controls should include the use of individual user identifications (IDs) and passwords to allow for attributing user activities to the responsible user. Additionally, the risk of inappropriate or unnecessary access privileges can be reduced through the employment of such controls as documenting authorizations for system access, periodically reviewing the appropriateness of access privileges, and promptly removing the access privileges of former employees.</p>
Condition	<p>FDOE used the CNP System, a Web-based application and claims processing system, in its administration of USDA Child Nutrition programs. The CNP System contains comprehensive maintenance utilities allowing online submission and approval of documents and claims via the Internet by FDOE personnel and sponsor users. Key features are: (1) Through a single interface, information regarding sponsors, applications, claims, reports, and advances can be managed; (2) A single database is to contain core information that can be utilized across the child nutrition programs; (3) Partially completed documentation can be saved online, allowing the user to complete the process at a later time; and (4) User access to the programs is to be administered by FDOE personnel and assigned by security groupings via login ID and password. The CNP System was used in the processing of approximately \$670 million in claims paid to providers during the 2008-09 fiscal year.</p> <p>As described below, we noted deficiencies in FDOE procedures for system modifications and security:</p> <ul style="list-style-type: none"> ➤ In response to our inquires regarding 10 of 19 completed program modifications (5 completed program modifications and 5 emergency program modifications), FDOE did not provide documentation supporting appropriate approval of the change request, independent testing, and user acceptance. In addition, there were no written policies and procedures regarding system modification controls for the CNP System.

- To gain access to the CNP System, users were to complete the CNP Florida Signer/User Authorization Form for approval by FDOE. In response to our inquiry regarding six of the ten user accounts tested, FDOE did not provide the completed and approved form. Two of the six accounts were established for FDOE employees and one was established for a sponsor. The three remaining accounts were established by FDOE for use by unspecified users. Further inquiry and examination of FDOE records disclosed that FDOE had established 140 nonspecific user accounts in anticipation of them being populated with specific users. After our inquiries, FDOE permanently removed these accounts on November 5, 2009.
- Certain other aspects of FDOE access security controls did not sufficiently reduce the risk of inappropriate or unnecessary access. Specific details of access security control deficiencies are not disclosed in this report to avoid the possibility of compromising FDOE security. Appropriate FDOE personnel have been notified of these issues.
- FDOE did not timely remove access privileges for three of the five terminated employees having access to the CNP System. For these three, the time elapsing from termination to the removal of access privileges ranged from 344 to 374 days.

Cause	FDOE did not utilize a change management system for tracking system enhancements and program modifications. The cause for the untimely removal of employee access to the CNP System was not readily determinable. However, FDOE staff indicated that access is normally removed upon receipt of an email or verbal request, and in these instances, documentation of such requests was not available.
Effect	Absent appropriate modification and access security controls, the integrity of the data contained within the CNP System is subject to increased risk of compromise.
Recommendation	We recommend that FDOE develop written policies and procedures governing system modification controls and ensure appropriate documentation is maintained to document all system modifications. In addition, access to the CNP System should be supported by access authorization forms and access should be given only to specific users. FDOE should improve access security controls and ensure that access is removed promptly upon an employee's or user's termination.
State Agency Response and Corrective Action Plan	FDOE has revised policies and procedures governing system modifications. Controls have been developed or revised to ensure appropriate documentation of system modifications. All system modification files and related information are stored in one location on the network drive, which is backed up at regular intervals by the FDOE Data Center. Access to the CNP System is now supported solely by user authorization forms. We are e-mailing reminders and detailed instructions two times a year to food service directors to review staff access to the CNP System and advise of any changes.
Estimated Corrective Action Date	February 17, 2010
Agency Contact and Telephone Number	Martha K. Asbury (850) 245-0420

U.S. DEPARTMENT OF AGRICULTURE

Finding Number	FA 09-002
CFDA Number	10.553, 10.555, 10.556, 10.559
Program Title	Child Nutrition Cluster
Compliance Requirement	Reporting
State Agency	Florida Department of Education (FDOE)
Federal Grant/Contract Number and Grant Year	5FL300323 2008
Finding Type	Significant Deficiency
Finding	FDOE procedures for preparing and reviewing the Annual Report of Revenues (FNS-13) were not adequate to detect errors in the amount reported.
Criteria	7 CFR 210.17 (g) <i>Reports</i>
Condition	Federal requirements provide that a FNS-13 report be submitted to the Food and Nutrition Service at the U.S. Department of Agriculture. This report identifies the State revenues that are to be counted toward the State revenue matching requirements for the National School Lunch Program (CFDA No. 10.555). FDOE staff incorrectly reported the amount of matching funds on the FNS-13 report submitted in November 2008. FDOE reported \$9,165,197 in matching revenues; however, \$9,059,981 was actually received, resulting in an overstatement of \$105,216. FDOE staff indicated that a supervisory review was performed; however, documentation was not available to evidence the review.
Cause	The amount reported was FDOE's matching requirement for the 2009 grant. FDOE staff indicated that the error resulted from working on the 2009 distribution at the same time the 2008 report was being prepared.
Effect	While the amount of matching funds received was in accordance with Federal regulations and met the minimum matching requirements, inaccurate reports may impact the ability of the Federal grantor agency officials to properly monitor compliance with Program requirements.
Recommendation	Subsequent to our audit inquiries, FDOE staff submitted a revised FNS-13 report. We recommend that FDOE staff review its procedures related to supervisory review of the FNS-13 report.
State Agency Response and Corrective Action Plan	The revised FNS-13 report was submitted on September 21, 2009. The procedures have been reviewed, and revisions have been made to ensure timely and accurate filing of the FNS-13 report. The procedures, FNS-13 instructions, and backup documentation are now required to be submitted to the supervisor for review and approval of the FNS-13 report.
Estimated Corrective Action Date	September 21, 2009
Agency Contact and Telephone Number	Martha K. Asbury (850) 245-0420

U.S. DEPARTMENT OF AGRICULTURE

Finding Number	FA 09-003
CFDA Number	10.557, 10.558
Program Title	Special Supplemental Nutrition Program for Women, Infants, and Children (WIC) Child and Adult Care Food Program (CACFP)
Compliance Requirement	Cash Management
State Agency	Florida Department of Health (FDOH)
Federal Grant/Contract Number and Grant Year	N/A
Finding Type	Significant Deficiency
Finding	FDOH's procedures for identifying account codes related to its Federal programs did not appear adequate to identify material omissions in selection criteria used to establish clearance patterns.
Criteria	The Cash Management Improvement Act Agreement between the State of Florida and the Secretary of the Treasury, United States Department of the Treasury (7.2), provides that the State agencies are responsible for providing accurate selection criteria related to program expenditures to ensure proper clearance pattern computation by the Florida Department of Financial Services (FDFS).
Condition	FDOH had not established written procedures related to the identification and submission of account codes to FDFS. FDOH staff indicated that selection criteria were subject to a review by FDOH staff knowledgeable in program accounting and operations. However, the review did not include a comparison of the expenditures for the identified account codes with total program expenditures. Such a comparison would assist in the identification of material omissions. Our review of the account codes submitted by FDOH for the WIC and CACFP programs indicated that FDOH had excluded an account code related to Food Products from the selection criteria submitted to FDFS. The Food Products account code totaled \$229,775,395 (81 percent) of total WIC program expenditures of \$371,636,091 for the 2008-09 fiscal year. The Food Products account code totaled \$156,214,098 (98 percent) of total CACFP expenditures of \$160,178,175.
Cause	According to FDOH staff, the account code was overlooked as it was a new category for the 2008-09 fiscal year. Additionally, FDOH could not provide documentation evidencing the review of the selection criteria prior to submission to FDFS.
Effect	FDFS generated a clearance pattern for the direct component of the WIC program; however, it was based on .3 percent of total Program expenditures. FDFS was not able to generate a clearance pattern for the direct component of the CACFP program, and, therefore used the previous year's clearance pattern to calculate the State's interest liability. The lack of current, complete clearance patterns may have an effect on the State's interest liability to the U.S. Treasury.
Recommendation	We recommend that FDOH enhance its existing procedures to include a comparison of expenditures generated by the listing of account codes to total program expenditures to ensure the accuracy and completeness of the account code listing.

**State Agency Response and
Corrective Action Plan**

Procedures are being updated to include an automated tool for generating the Cash Management Improvement Act (CMIA) report deliverables to Department of Financial Services (DFS). The tool will allow Revenue Management to conduct routine online comparison between the account codes that are provided to DFS at the start of each year to the actual disbursing categories during the quarterly reconciliation process.

1. Develop an access data base to extract account information and disbursements from Florida Accounting Information Resource (FLAIR) for the CMIA programs.

2. Update the procedures to include more validation and email receipt confirmation between FDOH and DFS.

**Estimated Corrective
Action Date**

March 31, 2010

**Agency Contact and
Telephone Number**

Gary Mahoney
(850) 245-4149

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U.S. DEPARTMENT OF DEFENSE

Finding Number	FA 09-004
CFDA Number	12.401
Program Title	National Guard Military Operations and Maintenance Projects
Compliance Requirement	Allowable Costs/Cost Principles
State Agency	Florida Department of Military Affairs (FDMA)
Federal Grant/Contract Number and Grant Year	W911YN-03-2-1000 (Master Cooperative Agreement), Various Cooperative Agreements
Finding Type	Noncompliance and Significant Deficiency Questioned Costs - \$1,352,220.89 (Federal Share \$1,335,441.33)
Finding	FDMA did not obtain periodic certifications for employees whose salaries and benefits were paid solely from a single cooperative agreement or obtain personnel activity reports for employees whose salaries were paid from two or more cooperative agreements.
Criteria	OMB Circular A-87, Attachment B, Section 8.h., <i>Support of salaries and wages</i>
Condition	Our review of salary payments totaling \$1,352,220.89, including benefits of \$337,528.08, for 24 employees and 6 contract staff disclosed periodic certifications had not been prepared for 20 employees who were paid solely from a single cooperative agreement, or for 5 contract employees who were paid solely from a single cooperative agreement. Additionally, personnel activity reports were not prepared for 1 employee whose salary was paid, in part, from 3 cooperative agreements, or for 3 employees and 1 contract employee whose salaries were paid, in part, from 1 cooperative agreement and from State funding.
Cause	FDMA management advised us that they were unaware of the certification and personnel activity report requirements for employees charged directly to cooperative agreements.
Effect	Absent the periodic certifications and personnel activity reports required by OMB Circular A-87, FDMA had not fully substantiated the salary costs charged to the Program.
Recommendation	We recommend that FDMA ensure that certifications and personnel activity reports are prepared and maintained for all employees that work on Federal cooperative agreements.
State Agency Response and Corrective Action Plan	FDMA has implemented a certification statement and percentage of time charged to cooperative agreements to FLNG Form 718 (FDMA Employee Time Log). This form is completed monthly by all employees, used as time and attendance report, personnel activity report and signed by employee and supervisor.
Estimated Corrective Action Date	Corrective action completed September 2009
Agency Contact and Telephone Number	Rita Segui (904) 823-0253

U.S. DEPARTMENT OF DEFENSE

Finding Number	FA 09-005
CFDA Number	12.401
Program Title	National Guard Military Operations and Maintenance Projects
Compliance Requirement	Davis-Bacon Act
State Agency	Florida Department of Military Affairs (FDMA)
Federal Grant/Contract Number and Grant Year	W911YN-03-2-1000 (Master Cooperative Agreement), W911YN-08-2-1002 (Federal 2007-08), W911YN-09-2-1002 (Federal 2008-09)
Finding Type	Noncompliance, Material Weakness, and Significant Deficiency Questioned Costs – \$193,375.65
Finding	FDMA did not have procedures in place to ensure that the provisions of the Davis-Bacon Act were incorporated into environmental remediation construction contracts over \$2,000, or to obtain the required weekly certified payrolls from contractors and subcontractors for contracts or subcontracts covered by the Davis-Bacon Act.
Criteria	<p>National Guard Regulation 5-1, Chapter 34, paragraph 3.e., <i>AGN Environmental Programs Management</i> – When required by Federal assistance program legislation, environmental remediation construction will have the provisions of the Davis-Bacon Act inserted in construction contracts over \$2,000 that are awarded by states and state contractors and subcontractors.</p> <p>29 CFR Part 1 - <i>Procedures for predetermination of wage rates</i>; Part 3 - <i>Contractors and subcontractors on public building or public work financed in whole or in part by loans or grants from the United States</i>; and Part 5 - <i>Labor standards provisions applicable to contracts covering federally financed and assisted construction</i> – The Davis-Bacon Act requires the payment of minimum wages, including fringe benefits, to laborers and mechanics engaged in construction activity financed by or with the assistance of the United States and that each contractor or subcontractor engaged in the construction shall furnish each week a statement with respect to the wages paid each of its employees engaged in work covered under the Act.</p>
Condition	FDMA did not have procedures in place to require contracts for contamination clean-up, including excavation and soil removal activities (environmental remediation), to include provisions pertaining to the Davis-Bacon Act wage rate requirements. A listing of FDMA contracts for environmental remediation was not maintained; however, our tests disclosed one environmental remediation contract for \$211,678.65, with payments totaling \$193,375.65 during the 2008-09 fiscal year. FDMA did not require the contractor to submit weekly certified payrolls evidencing compliance with the wage rate requirements set forth in the Davis-Bacon Act. As such, a determination could not be made on postaudit as to whether the contractor paid appropriate wages.
Cause	FDMA management was not aware that environmental remediation construction contracts were not exempt from the provisions of the Davis-Bacon Act and did not include Davis-Bacon Act requirements in the applicable contracts.
Effect	The absence of FDMA procedures to ensure compliance with Davis-Bacon Act provisions may result in the disallowance of costs by the Federal grantor agency.
Recommendation	FDMA should establish procedures to ensure that the provisions of the Davis-Bacon Act are incorporated into contracts when required and that weekly certified payrolls from contractors and subcontractors are obtained evidencing compliance with the wage rate requirements. We also recommend that FDMA determine the extent of other contracts for environmental remediation and consider the appropriateness of modifying such contracts, if any, to include Davis-Bacon Act provisions.

**State Agency Response and
Corrective Action Plan**

It is DMA's understanding that the Davis-Bacon Act requirements applicable to environmental remediation construction projects were recently rescinded. We received the new National Guard Regulation (NGR) 5-1 National Guard Grants and Cooperative Agreements (Interim) dated January 15, 2010. The implementing instructions for the new regulation state that Chapters 13 through 61 of the previous NGR 5-1 have been rescinded and have been incorporated into the Master Cooperative Agreement (MCA) and Appendices. Additionally, our current MCA and appendices, dated August 2009, do not contain provisions requiring Davis-Bacon Act compliance. Should we subsequently determine that the Davis-Bacon Act is applicable to our environmental remediation construction projects, we will ensure that the provisions are incorporated into contracts and that weekly certified payrolls from contractors and subcontractors are obtained evidencing compliance with the wage rate requirements.

**Estimated Corrective
Action Date**

Not applicable

**Agency Contact and
Telephone Number**

Lieutenant Colonel Patrick J. Hicks
(904) 823-0285

U.S. DEPARTMENT OF DEFENSE

Finding Number	FA 09-006
CFDA Number	12.401
Program Title	National Guard Military Operations and Maintenance Projects
Compliance Requirement	Procurement and Suspension and Debarment
State Agency	Florida Department of Military Affairs (FDMA)
Federal Grant/Contract Number and Grant Year	W911YN-03-2-1000 (Master Cooperative Agreement), W911YN-07-2-1001 (Federal 2006-07), W911YN-08-2-1001 (Federal 2007-08), and W911YN-09-2-1001 (Federal 2008-09)
Finding Type	Noncompliance, Material Weakness, and Significant Deficiency
Finding	FDMA did not have procedures in place to determine whether vendors were debarred or suspended prior to entering into agreements equal to or greater than \$25,000 (covered transactions).
Criteria	32 CFR 34 Appendix A. 7., <i>Debarment and Suspension</i>
Condition	Our audit disclosed FDMA had not implemented procedures requiring staff to determine whether vendors were listed on the Excluded Parties List System (EPLS) maintained by the General Services Administration for vendors debarred or suspended from receiving Federal funds. During the 2008-09 fiscal year, FDMA expended approximately \$28.6 million on Federal purchases. We tested 30 Federal purchases totaling \$2,384,681.68, of which 2 purchases totaling \$339,912 exceeded the \$25,000 threshold. In these two instances, FDMA did not verify that the vendors were not debarred or suspended prior to entering into the agreements. We determined the two vendors were not on the EPLS at the time of our testing.
Cause	FDMA management indicated that they were not aware of the requirement to check the EPLS before making purchases or entering into agreements equal to or greater than \$25,000.
Effect	Covered Federal transactions may be entered into with vendors that have been debarred or suspended, resulting in charges subject to disallowance by the Federal agency.
Recommendation	We recommend that FDMA implement procedures to ensure that the EPLS is used to confirm, prior to entering into a covered transaction, that potential vendors are not debarred or suspended from receiving Federal funds.
State Agency Response and Corrective Action Plan	FDMA acknowledges the oversight and has implemented immediate corrective action. Prior to contract award, the EPLS web site is checked and a copy of the resultant response is added to the contract file.
Estimated Corrective Action Date	Immediate
Agency Contact and Telephone Number	Robert D. Bell (904) 823-0241

U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT

Finding Number	FA 09-007
CFDA Number	14.228, 14.255
Program Title	Community Development Block Grants (CDBG) - State Administered Small Cities Program Cluster
Compliance Requirement	Allowable Costs/Cost Principles and Subrecipient Monitoring
State Agency	Florida Department of Community Affairs (FDCA)
Federal Grant/Contract Number and Grant Year	Various
Finding Type	Significant Deficiency
Prior Year Finding	Report No. 2009-144, Finding No. FA 08-002
Finding	FDCA management had not established appropriate internal controls regarding user access for the Grants Records Information Tracking System (GRITS).
Criteria	<p>24 CFR 570.490, <i>Recordkeeping requirements</i></p> <p>Information Technology Best Practices</p> <p>Access Controls: Management should implement and document procedures that provide access control based on an individual's demonstrated need to view, add, or delete data. Access controls should include the use of individual user identifications (IDs) and passwords to allow for attributing user activities to the responsible user. Additionally, the risk of inappropriate or unnecessary access privileges can be reduced through the employment of such controls as ensuring users participate in information security awareness training, documenting authorizations for system access, periodically reviewing the appropriateness of access privileges, and promptly removing the access privileges of former employees.</p>
Condition	<p>FDCA used GRITS to track CDBG grants and related activities, including subgrantee payments and monitoring. CDBG expenditures totaled approximately \$60.8 million to 125 subgrantees during the period July 1, 2008, through June 30, 2009.</p> <p>Our review disclosed that security awareness training began to be provided in May 2009, but as similarly noted in the prior audit, additional security controls related to user access needed improvement. Specific details of the issues are not disclosed in the report to avoid the possibility of compromising FDCA security. Appropriate FDCA personnel have been notified of the issues.</p>
Cause	FDCA staff indicated that GRITS was being replaced by a new grants management system. As a result, no enhancements were made to GRITS and none were planned.
Effect	Absent appropriate security controls, the integrity of the data contained within GRITS could be compromised.
Recommendation	Until such time as GRITS is replaced or no longer used to support critical grant activities, we again recommend FDCA ensure that GRITS access controls are enhanced to ensure access privileges are appropriate.
State Agency Response and Corrective Action Plan	GRITS is the grant record information tracking system used by the Community Development Block Grant (CDBG) program to keep track of all activities, including funding, accomplishments, beneficiaries and monitoring. It is used on a daily basis by all CDBG staff; thus, there is no password or system ID and only CDBG staff have read/write access to the information. (The person in the Finance and Accounting Office that processes payments for the program has read-only access to GRITS information.) GRITS runs from the network and is backed up on a daily basis by the ISS office.

Although GRITS was never intended to be the official recordkeeping system for the program, it is now relied on by staff in all phases of grants management. However, the Finance and Accounting Office is the official record keeper for all financial records, and HUD's online IDIS and DRGR systems track financial information, accomplishments and beneficiaries for the regular program and disaster grants, respectively. The file maintained by the grant manager is the official file.

Since the program is backed up daily, staff always have access to the most recent changes made. In the time that GRITS has been operational, data has not been lost, nor have discrepancies been discovered, other than simple data entry errors. Data entry errors are easily found when reports are run. Reports reflect all kinds of anomalies that are then checked out and corrected immediately.

At the present time, no major modifications are planned for GRITS, as CDBG does not have the administrative funds to create a new system. CDBG is looking into creating a web-based system for reporting requirements such as Section 3, MBE, and Audits.

CDBG, with the assistance of the ISS division, will explore the feasibility of implementing security controls to GRITS.

**Estimated Corrective
Action Date**

June 30, 2010

**Agency Contact and
Telephone Number**

Jacquelyn Dupree, Community Program Manager
(850) 922-1879

U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT

Finding Number	FA 09-008
CFDA Number	14.228, 14.255
Program Title	Community Development Block Grants (CDBG) – State Administered Small Cities Program Cluster
Compliance Requirement	Reporting
State Agency	Florida Department of Community Affairs (FDCA)
Federal Grant/Contract Number and Grant Year	Various
Finding Type	Noncompliance and Significant Deficiency
Finding	FDCA procedures for preparing the annually required Section 3 Summary Report did not provide assurance that the reported data was complete and accurate.
Criteria	24 CFR 135.90, <i>Reporting</i> ; 24 CFR 570.487(d), <i>Other applicable laws and related program requirements</i>
Condition	<p>For each housing and community development assistance grant over \$200,000 that involves housing rehabilitation, housing construction, or other public construction, FDCA was required to submit an annual Section 3 Summary Report, <i>Economic Opportunities for Low- and Very Low-Income Persons</i>. The Section 3 Summary Report requires information on employment and training and contracts awarded, such as dollar amounts of award, number of new hires that are Section 3 residents, and total number of Section 3 businesses receiving contracts. FDCA submitted its first Section 3 Summary Report in December 2008 for the period July 1, 2007, through June 30, 2008. During that period, FDCA provided approximately \$85.8 million in housing and community development assistance to local government subgrantees.</p> <p>FDCA's procedures for preparing the Section 3 Summary Report consisted of sending reminder letters regarding report submission to CDBG subgrantees with open subgrant contracts, collecting and reviewing subgrantee reports, and follow-up actions to obtain corrected reports from subgrantees when errors were noted. The Section 3 Summary Report included data obtained from 102 reports submitted by the subgrantees. Our review of the Section 3 Summary Report submitted in December 2008 disclosed that the report was incomplete and included data entry errors. More specifically, we noted that:</p> <ul style="list-style-type: none"> ➤ FDCA had not obtained reports from subgrantees related to 42 contracts open during the applicable reporting period. Additionally, FDCA had not maintained a listing of the subgrantees that had not submitted reports and was unable to provide documentation evidencing follow-up efforts to obtain the reports not received. ➤ Ten of the 102 reports received indicated an earlier reporting period, July 1, 2006, through June 30, 2007, resulting in an overstatement of data for the 2007-08 reporting period. For example, 3 of the reported 17 new hires, \$10.4 million of the reported \$94 million construction contract awards, the 2 reported Section 3 businesses, and the entire \$1,481,158 reported for Section 3 contract awards were related to the 2006-07 reporting period. ➤ We noted three data entry errors summarized from reports submitted by subgrantees for the 2007-08 reporting period, resulting in an understatement of total new hires by 4, construction contract awards by \$2,037,335, and nonconstruction contracts by \$52,000.

Cause	<p>FDCA staff indicated that:</p> <ul style="list-style-type: none"> ➤ It was the first year they had submitted the report and the procedures were new. Subgrantee contracts for reporting periods prior to July 1, 2008 did not include the requirement for the subgrantees to submit Section 3 reports to FDCA. Follow-up was not continued for reports not submitted due to a heavy workload and because existing contracts were well underway. ➤ In relation to the inclusion of data from the 2006-2007 reporting period, FDCA staff indicated that no duplicate reporting occurred and the 2006-07 reporting period data was used because it had not been previously reported.
Effect	Failure to provide reports that are complete and accurate may limit the ability of USDHUD to properly account for Federal funds and administer the CDBG Program.
Recommendation	We recommend that FDCA establish procedures to obtain all relevant subgrantee Section 3 reports and provide assurance that amounts reported on the annual CDBG Section 3 Summary Report are complete and accurate.
State Agency Response and Corrective Action Plan	<p>FDCA is currently working on a comprehensive outreach and programmatic effort to rectify deficiencies in Section 3 reporting:</p> <ul style="list-style-type: none"> • First, CDBG staff attended Section 3 training sponsored by USDHUD in February 2010, which covered Section 3 regulations, compliance, and reporting. • Second, CDBG is implementing a Section 3 outreach effort to train subgrantees on improving outreach for Section 3 hiring of employees, business concerns, and accurately reporting on the Section 3 Summary Report (HUD-60002 Form). CDBG has published a RFP for professional assistance on this project. The RFP process is scheduled to be concluded on March 1, 2010, with a contract awarded no later than March 11, 2010. • Third, CDBG is working to create its own Section 3 database and reporting system for subgrantees that will generate the HUD-60002 form for the State of Florida, due to HUD by September 30 of each year. This will eliminate user error on data entries. • Fourth, CDBG will enforce paragraph (10)(c) in the Grant Award Agreement “(c) If any reports required by this Agreement have not been submitted to the Department or have been submitted with incorrect, incomplete or insufficient information”, CDBG will find the subgrantee in default and may choose to withhold payment for Request For Funds.
Estimated Corrective Action Date	June 30, 2010
Agency Contact and Telephone Number	Jacquelyn Dupree, Community Program Manager (850) 922-1879

U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT

Finding Number	FA 09-009
CFDA Number	14.228, 14.255
Program Title	Community Development Block Grants (CDBG) – State Administered Small Cities Program Cluster
Compliance Requirement	Subrecipient Monitoring
State Agency	Florida Department of Community Affairs (FDCA)
Federal Grant/Contract Number and Grant Year	Various
Finding Type	Significant Deficiency
Prior Year Finding	Report No. 2009-144, Finding No. FA 08-005
Finding	FDCA again did not prepare an annual monitoring plan or quarterly schedules, which should include the subgrantees to be monitored and the projected date of the monitoring visits.
Criteria	OMB Circular A-133, §____.400(d), <i>Pass-through entity responsibilities</i> ; State of Florida Consolidated Plan – Federal Fiscal Years 2005-2010, Appendix 4, <i>Monitoring of the Small Cities CDBG Program</i> ; FDCA 2005 Disaster Recovery Initiative Action Plan and Amendment
Condition	FDCA personnel were responsible for monitoring subgrantee compliance with governing Federal regulations, State rules, and contract terms. During the 2008-09 fiscal year, FDCA provided CDBG pass-through funds totaling \$60,772,998 to 125 subgrantees. CDBG staff prepared spending plans at the beginning of each quarter that included descriptions of estimated travel related to monitoring visits for the 2008-09 fiscal year. However, as similarly noted in audit report No. 2009-144, finding No. FA 08-005, FDCA personnel did not prepare an annual monitoring plan. Additionally, the quarterly spending plans did not always include sufficient detail, such as the subgrantees to be monitored, subgrant contract numbers, type of monitoring to be performed, and planned dates of monitoring visits.
Cause	FDCA staff indicated that during the 2008-09 fiscal year, the quarterly spending plan was the vehicle used by staff to project monitoring visits to be conducted during the applicable quarters.
Effect	Absent a detailed monitoring plan, FDCA's ability to ensure that monitoring efforts are adequate and carried out as planned is limited.
Recommendation	Effective July 1, 2009, FDCA staff instituted a requirement for submission of an annual monitoring plan. We recommend that FDCA ensure that its annual monitoring plan or quarterly schedules include sufficient detail.
State Agency Response and Corrective Action Plan	Recommendation has been implemented.
Estimated Corrective Action Date	March 31, 2010
Agency Contact and Telephone Number	Jacquelyn Dupree, Community Program Manager (850) 922-1879

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U.S. DEPARTMENT OF LABOR

Finding Number	FA 09-010
CFDA Number	17.207, 17.801, 17.804 17.258, 17.259, 17.260
Program Title	Employment Service (ES) Cluster Workforce Investment Act (WIA) Cluster
Compliance Requirement	Reporting
State Agency	Florida Agency for Workforce Innovation (FAWI)
Federal Grant/Contract Number and Grant Year	Various
Finding Type	Significant Deficiency
Prior Year Finding	Report No. 2009-144, Finding No. FA 08-006
Finding	FAWI had not conducted monitoring of the security controls for the vendor-owned Employ Florida Marketplace (EFM) System.
Criteria	29 USC 49i, <i>Record keeping and accountability</i> 29 USC 2871(f), <i>Fiscal and management accountability information systems</i> FAWI Information Systems Security Program, Policy No. 5.02, established responsibilities and operating policies and procedures for ensuring an adequate level of information security for all information collected, created, processed, transmitted, stored, or disseminated on FAWI information systems. This policy includes by reference Federal Information Processing Standards (FIPS) and National Institute of Standards and Technology (NIST) Special Publication (SP) 800 Services, which provide standards applicable to Federal information systems.
Condition	FAWI is responsible for administering the Federal workforce programs, and Section 445.004(2), Florida Statutes, designates Workforce Florida, Inc. (WFI), as the principal workforce policy organization for the State. As a collaborative effort between FAWI and WFI to provide employment services to the general public, WFI entered into a contract with a third-party vendor for the acquisition of a Web-based job listing services system, EFM. EFM maintains data, such as those related to labor exchange services provided to customers, and is used to create the performance reports submitted to USDOL for the ES Cluster and WIA Cluster. USDOL uses the WIA Cluster performance reports to disseminate state-by-state comparisons of the information and to determine states' eligibility for incentive grants or to impose sanctions based on performance failures. Provisions in the contract between WFI and the vendor allowed FAWI to conduct or arrange for monitoring of the vendor. As similarly reported in the prior audit, FAWI had not conducted monitoring of the vendor's EFM System security controls; however, in June 2009, a monitoring tool for the EFM System was developed.
Cause	Corrective actions planned and communicated by FAWI in response to audit report No. 2009-144, finding No. FA 08-006, had not been fully implemented by June 30, 2009. According to FAWI personnel, corrective actions will be completed by June 30, 2010.
Effect	Without an established process to ascertain the appropriateness of the vendor's security controls, FAWI lacks assurance that EFM System security controls are implemented correctly and operating as intended. Effective system security controls would help to ensure the integrity of data, such as employment earnings, employment status, and retention rates, used in preparing ES and WIA performance reports.

Recommendation	We recommend that FAWI monitor EFM System security controls.
State Agency Response and Corrective Action Plan	FAWI and WFI will engage a third party contractor to conduct a risk assessment of the EFM system in February 2010. Subsequent to the risk assessment, AWI will monitor the EFM system's controls for effectiveness and appropriateness by June 30, 2010.
Estimated Corrective Action Date	June 30, 2010
Agency Contact and Telephone Number	Kevin Neal (850) 245-7145

U.S. DEPARTMENT OF LABOR

Finding Number	FA 09-011
CFDA Number	17.225
Program Title	Unemployment Insurance (UI)
Compliance Requirement	Procurement and Suspension and Debarment
State Agency	Florida Department of Revenue (FDOR)
Federal Grant/Contract Number and Grant Year	UI-18014-09-55-A-12
Finding Type	Noncompliance
Prior Year Finding	Report No. 2009-144, Finding No. FA 08-010
Finding	FDOR did not always follow established procedures to demonstrate that, prior to entering into a covered transaction with a contractor, a determination was made that the contractor was not suspended or debarred.
Criteria	<p>29 CFR 97.35 <i>Subawards to debarred and suspended parties</i>; 29 CFR 98.300, <i>What must I do before I enter into a covered transaction with another person at the next lower tier?</i></p> <p>The FDOR <i>Purchasing and Contract Management Manual</i> requires that prior to expending Federal funds in excess of \$25,000, the requestor of the procurement must verify that the vendor is not suspended or debarred by checking the Excluded Parties List System (EPLS) and re-address the contractor's status with a new search when a contract is renewed. The EPLS results are to be included with the Contract/Lease Routing Sheet.</p>
Condition	During the 2008-09 fiscal year FDOR renewed two contracts, for an increase totaling \$1,470,521, funded with UI funds. Contrary to FDOR procedures, for one of two renewed contracts, FDOR did not verify that the contractor was not suspended or debarred from receiving Federal funds prior to renewing the contract. The contract renewal for the covered transaction was executed on May 28, 2009, for an increase in the amount of \$1,220,000. Also, the Contract/Lease Routing Sheet incorrectly indicated that Federal funds were not being used. On the date of our review, the contractor was not listed on the EPLS.
Cause	The contract manager did not attend a contract manager training class prior to May 2009 and was not aware that Federal funds were being used on the contract.
Effect	Federal funds may be subject to misuse absent proper verification that the contractor was not suspended or debarred from receiving Federal funds.
Recommendation	We recommend that FDOR continue its efforts to provide training to contract managers and to ensure the effective implementation of the <i>Purchasing and Contract Management Manual</i> .
State Agency Response and Corrective Action Plan	We concur, and we did check to verify contractors were not disbarred. Effective February 8, 2010, the General Tax Administration Program will review all contract routing sheets where federal funds are used and check for disbarment of the vendor.
Estimated Corrective Action Date	Contract management classes were completed in December 2009
Agency Contact and Telephone Number	James R. Evers, General Tax Administration Program Director (850) 488-5163

U.S. DEPARTMENT OF LABOR

Finding Number	FA 09-012 (Interim Finding No. FAWI-2)
CFDA Number	17.225
Program Title	Unemployment Insurance (UI)
Compliance Requirement	Reporting
State Agency	Florida Agency for Workforce Innovation (FAWI)
Federal Grant/Contract Number and Grant Year	N/A
Finding Type	Noncompliance and Significant Deficiency
Finding	FAWI did not have procedures in place to retain documentation to evidence the accuracy of the amounts reported on the ETA 2208A (UI3) report. Additionally, supervisory review of the report did not extend to supporting documentation.
Criteria	ET Handbook 336, Chapter II – Reporting, Section III.A.2., UI-3 – Reporting Instructions provide that data must be traceable to supporting documentation.
Condition	<p>The UI Program requirements include the preparation and submission of eight financial reports and one special report. The ETA 2208A (UI3), Quarterly UI Contingency Report, is the special report that includes staff years worked and paid by program category. For example, as of September 30, 2008, FAWI reported 481.46 year-to-date staff years for claims activities and total staff years of 918.70. FAWI used data obtained from PeopleFirst, the State's personnel system, to prepare the ETA 2208A (UI3) report for the quarter ended September 30, 2008. FAWI staff indicated that the data is analyzed but that the analysis is not documented. FAWI staff also indicated that staff in two offices obtain data from PeopleFirst and a reconciliation of the two efforts is performed to ensure all appropriate data is obtained from PeopleFirst; however, documentation of the reconciliation was not retained.</p> <p>Additionally, while FAWI management indicated that a supervisory review of the ETA 2208A (UI3) was performed, the review involved reading the report and did not include a comparison of the reported amounts to supporting documentation.</p>
Cause	FAWI procedures for the preparation of the ETA 2208A report did not require that documentation be maintained regarding the results of FAWI's analysis of the data generated by PeopleFirst, nor did they require documentation of the supervisory review performed.
Effect	Absent appropriate supporting documentation, FAWI had not fully substantiated the accuracy of the data reported and we could not test its accuracy and completeness.
Recommendation	To ensure that all applicable data is obtained and used in preparation of the report, we recommend that FAWI establish procedures requiring that documentation be maintained supporting the analysis and reconciliation of data used to prepare the ETA 2208A (UI3) report. We also recommend that the reviewer compare the report against supporting documentation and document his or her review.
State Agency Response and Corrective Action Plan	Data from People First is pulled independently by both Information Technology (IT) staff and Finance and Accounting (F&A) staff and compared for appropriate content before being sent to the UI3 preparer in the Unemployment Compensation section. This is a key step in the FAWI cost allocation process and the process could not proceed if this data were not obtained. The comparison of the data from the two independent extractions is evidenced in emails that were provided previously to Auditor General staff, along with a written description of the process. The two files, as extracted, are now being retained and are available for audit. If there is ever a difference, there will be multiple emails identifying the differences until the reconciliation is agreed upon; otherwise, there is only the initial request for download of People First data. The

reconciled data is sent on to the UI3 preparer who selects what is needed for the UI3 report. The email message that transmits the file location of the verified data to the UI3 preparer is being modified to read: "A review of the current time data, which confirms that the time (data) downloaded from People First by both F&A and IT programming staff match, has been completed." This email transmission will serve as documentation of the reconciliation of the time data.

The UC section also has a manual, which has recently been updated and expanded, detailing the procedures to follow when preparing the UI3. FAWI will implement a procedure that will ensure that the reviewer compares the report against supporting documentation and documents the review.

**Estimated Corrective
Action Date**

March 31, 2010

**Agency Contact and
Telephone Number**

Tom Clendenning
(850) 245-7499

Wayne Summerlin
(850) 245-7348

U.S. DEPARTMENT OF LABOR

Finding Number	FA 09-013 (Interim Finding No. FAWI-1)
CFDA Number	17.225
Program Title	Unemployment Insurance (UI)
Compliance Requirement	Reporting
State Agency	Florida Agency for Workforce Innovation (FAWI)
Federal Grant/Contract Number and Grant Year	N/A
Finding Type	Significant Deficiency
Finding	FAWI did not have adequate supervisory review procedures in place to ensure that the amounts reported on the ETA 2112 report were accurate.
Criteria	UI Reports Handbook No. 401, <i>ETA 2112 UI Financial Transaction Summary</i>
Condition	<p>The ETA 2112, Monthly UI Financial Transaction Summary, reports a summary of transactions in the State's unemployment fund, which consists of the Clearing Account, Unemployment Trust Fund Account, and the Benefit Payment Account. For example, the Summary for the month ending February 28, 2009, reported deposits totaling \$742,147,916.92, disbursements totaling \$861,040,635.52, and withholding totaling \$16,712,413.</p> <p>FAWI's procedures for the review of the ETA 2112 report required the preparer to submit the report and supporting documentation to supervisory staff for review; however, FAWI's procedures did not require a periodic review of the methodology used to prepare the report to ensure that all applicable accounts were included in the amounts to be reported. Without an appropriate review that includes the methodology, errors could occur and not be timely detected.</p> <p>During our audit, we examined the ETA 2112 report for the period ending February 28, 2009. FAWI informed us of three errors in amounts on that report that FAWI staff discovered during the process of preparing subsequent reports. These errors were the result of including cumulative amounts on the report instead of the monthly totals. Because of reporting cumulative information, the amounts reported for reimbursements from local governments and Indian tribes, state governments, and nonprofit organizations were collectively overstated by \$7,719,705.52.</p> <p>Our review of the ETA 2112 report for the period ending February 28, 2009, disclosed an additional three amounts that were reported incorrectly. FAWI overstated the amounts reported in the Benefit Payments account for Unemployment Compensation to Ex-Federal Employees by \$741 and Extended Unemployment Compensation by \$153,173. Additionally, FAWI understated the amount reported for withholding in the Unemployment Trust Fund Account by \$1,441,214. These errors were the result of the omission of the EFT Warrant Cancellations amount and one day's Federal Income Tax Withholding.</p>
Cause	According to FAWI staff, the omission of the EFT Warrant Cancellations was a longstanding error in accumulating the amounts to be reported. The error in the withholding amount was due to a clerical error that was not detected upon supervisory review.
Effect	Material errors could occur and not be subject to timely detection.
Recommendation	We recommend that FAWI implement a procedure to periodically review the methodology used to prepare the report and ensure that, in accordance with established procedures, a thorough supervisory review is conducted.

**State Agency Response and
Corrective Action Plan**

The three line items noted in the finding are being processed as follows:

The Withholding understatement was corrected by submitting a revised February 2009 ETA 2112 report on December 2, 2009. Confirmation of update of the report by USDOL was received December 3.

The Reimbursement overstatement was corrected, after consultation with USDOL, by submitting a spreadsheet to USDOL on December 4, 2009, detailing the correct amounts for Reimbursement on lines 33, 34 and 35, and the offsetting adjustment to Net UI Benefits on line 31 for the periods affected prior to July 2009. The correction of the error has no effect on the ending balances on the ETA 2112. The procedure related to this error has been corrected as of the September 2009 ETA 2112.

After consultation with USDOL, the inadvertent omission of the EFT cancellations will be corrected on the revised July 2009 ETA 2112, to be submitted in December 2009. This step has now been added to the 2112 checklist.

FAWI will review the methodology used to prepare the ETA 2112, establish periodic review of the methodology, and establish review procedures.

**Estimated Corrective
Action Date**

The initial methodology review will be completed by March 31, 2010, and will be conducted periodically thereafter. Methodology review procedures will be developed while the initial review is performed.

**Agency Contact and
Telephone Number**

Wayne Summerlin
(850) 245-7348

U.S. DEPARTMENT OF LABOR

Finding Number	FA 09-014
CFDA Number	17.225
Program Title	Unemployment Insurance (UI)
Compliance Requirement	Special Tests and Provisions - Employer Experience Rating
State Agency	Florida Department of Revenue (FDOR)
Federal Grant/Contract Number and Grant Year	N/A
Finding Type	Opinion Qualification, Material Weakness and Significant Deficiency
Finding	FDOR did not maintain detail records or data files to support the underlying computations (i.e., the system generated ratios) used in the determination of the 2009 calendar year employers' unemployment tax (UT) contribution rates. As a result, FDOR could not demonstrate, and we could not determine, whether the UT contribution rates were calculated in a manner consistent with the requirements of State law.
Criteria	Section 443.131, Florida Statutes, governs the Unemployment Compensation contribution rates assigned to each employer and describes the calculation methodology to be used in determining employers' experience-based tax rates.
Condition	<p>Pursuant to State law, FDOR provides unemployment tax collection services and determines and assigns employer UT contribution rates. The initial rate of 2.7 percent is assigned to new employers for the first 10 quarters of the employers' existence. The standard rate of 5.4 percent is assigned to employers with at least 10 quarters of existence that do not qualify for a variable rate, i.e., an experience-based tax rate. The experience-based tax rate formula contains three major ratios that are combined to determine an employer's final UT contribution rate. These three ratios are the final adjustment factor, the variable adjustment factor, and the employer's individual benefit ratio. The final adjustment factor sets the minimum rate, and for the 2009 calendar year, the minimum rate was .12 percent. The maximum rates are set by law at 5.4 percent for regular employers, 6.4 percent for employers participating in a short-time compensation plan, and 7.4 percent for employers at the penalty rate.</p> <p>The UT contribution rate calculation process is a highly automated process, and FDOR uses the System for Unified Taxation (SUNTAX) in the determination of UT contribution rates. Since SUNTAX is a real-time transaction system that immediately updates data by business process activity, it is critical that FDOR maintain sufficient documentation of the underlying computations (i.e., the system generated ratios) used in the determination of employers' unemployment tax (UT) contribution rates. Alternatively, the FDOR must have processes in place to reliably re-create the historical calculations, with sufficient detail.</p> <p>Our review of FDOR's process for calculating the 2009 calendar year UT contribution rates disclosed that FDOR did not have policies and procedures requiring the retention of sufficient detail to show how individual employer data was used in the SUNTAX computations of the ratios used to determine employers' UT contribution rates. In addition, the FDOR was unable to re-create the calculations using available SUNTAX data and programs.</p>
Cause	<p>FDOR has not developed a process that retains a record showing how the individual employers' electronic records were used to compute the ratios used to determine employers' UT contribution rates, or alternatively, developed programming that would allow it to re-create the calculations, with sufficient detail.</p> <p>In explanation, FDOR management indicated that FDOR's process does not result in the retention of a copy of the detail records selected at the time a job runs because those records continue to reside in the live data tables. Any changes made to account records after a job runs would be reflected in the change log or</p>

an adjustment record. FDOR management also maintained that there is no need to “snapshot” records at the time a job runs.

Effect

FDOR cannot demonstrate the accuracy of the SUNTAX generated amounts used in the calculation of the various ratios determined during the processing of the experience-based employers’ annual UT contribution rates. Since FDOR was unable to provide a sufficient level of detail, we were unable to verify the accuracy of the SUNTAX generated amounts for two of the three ratios (i.e., the final adjustment factor and the variable adjustment factor) used in determining employers’ variable rates. As shown below, employers with variable rates comprised 82 percent of all employers for 2009.

UT Rates Assigned	Number of Employers and Percentage	
Initial rate	76,617	18 percent
Variable rates:		
Minimum Rate	256,140	
Maximum Rate	23,636	
Standard Rate	1,417	82 percent
All Other Rates	76,361	
TOTAL	434,171	

Source: FDOR management as of April 13, 2009.

Recommendation

We recommend that FDOR implement procedures and develop a process to document and demonstrate how each employer record was used in the computation of the ratios used in determining the experience-based employers’ UT contribution rates. Such procedures should include requirements to maintain detail records or data files to support the underlying computations. Alternatively, FDOR should develop programs that allow the duplication of the calculations, with supporting detail records.

State Agency Response and Corrective Action Plan

State Agency Response and Corrective Action Plan: FDOR did not retain the spools of detail records selected to run 2009 Unemployment Tax rates. In anticipation of the audit finding, in November 2009, FDOR did implement a process to begin maintaining a copy of the spools of detail records selected to run 2010 and all future years’ Unemployment Tax rates. Additionally, FDOR has implemented a process whereby SUNTAX creates and maintains a recalculation list table that provides the before and after rate calculations by account. The updated, annual rate step-by-step procedures reflect the added line to copy spools and store on a shared drive.

Estimated Corrective Action Date

December 2009

Agency Contact and Telephone Number

James R. Evers, General Tax Administration Program Director
(850) 488-5163

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U.S. DEPARTMENT OF TRANSPORTATION

Finding Number	FA 09-015
CFDA Number	20.205
Program Title	Highway Planning and Construction
Compliance Requirement	Subrecipient Monitoring
State Agency	Florida Department of Transportation (FDOT)
Federal Grant/Contract Number and Grant Year	N/A
Finding Type	Noncompliance and Significant Deficiency
Prior Year Finding	Report No. 2009-144, Finding No. FA 08-014
Finding	FDOT program managers did not always follow established procedures for reviewing subrecipient audit reports and maintaining project information in the Single Audit Automated System (SAA System).
Criteria	OMB Circular A-133, §.200 <i>Audit requirements</i> , §.320(a) <i>Report submission</i> , §.400(d) <i>Pass-through entity responsibilities</i> , and §.405(c) & (d) <i>Management decisions</i> ; and FDOT Procedure Topic No. 450-010-001-h, <i>Federal and Florida Single Audit Procedure</i>
Condition	<p>FDOT's Office of Inspector General established procedures include the use of the SAA System to document the receipt and review of subrecipient audit reports. The SAA System accumulates applicable FLAIR expenditures with CFDA numbers for subrecipient projects to identify instances in which subrecipient audits are required. When audits are required, program managers were to verify that the correct CFDA number is entered into the SAA System and to complete and submit a Checklist electronically to document their review of the audit reports. Program managers were also to issue management decisions on audit findings within 6 months after receipt of the audit report and develop a corrective action timetable with the subrecipient to ensure that appropriate corrective action was initiated and completed.</p> <p>Our tests of 20 subrecipient projects for which 20 audit reports were due to FDOT by no later than June 30, 2008, and for which program managers were to complete a Checklist during the 2008-09 fiscal year, disclosed the following instances of noncompliance with FDOT procedures:</p> <ul style="list-style-type: none"> ➤ Three projects (located in FDOT Districts 1, 4, and 6) for which Checklists had not been timely completed. The time between the date the audit reports were received and the date the Checklists were completed in the SAA System ranged from 211 to 364 calendar days. ➤ Six projects (5 located in FDOT District 4 and 1 located in FDOT District 7) for which a Checklist had not been completed as of August 28, 2009, the date of our testing. The audit reports were received between March 2008 and September 2008. ➤ One project (located in FDOT District 4) for which FDOT did not issue a management decision on an audit finding included in an audit report received in July 2008. The audit finding addressed the subrecipient's lack of internal controls for reporting Federal expenditures for CFDA No. 20.205 in the proper reporting period on its Schedule of Expenditures of Federal Awards (SEFA). Subsequent to our audit inquiry, FDOT District staff verified that the subrecipient underreported on its SEFA Federal expenditures of \$1,420,032.38 paid by FDOT for the project. <p>Our tests also disclosed that for 6 of the 20 projects, the SAA System contained blank CFDA numbers (2 located in FDOT District 1, 3 located in FDOT District 4, and 1 located in FDOT District 7). Similarly, we tested 21 projects with audit reports due to FDOT by no later than June 30, 2009, and noted that for 4 projects</p>

	the SAA System contained blank CFDA numbers (2 located in FDOT District 4 and 1 located in each of FDOT Districts 6 and 7).
Cause	FDOT staff indicated that program managers did not follow the required procedures requiring them to timely complete the Checklists, timely follow up on audit findings, or verify that the correct CFDA number was entered to the SAA System. FDOT staff also noted that a workload increase and staff shortage were contributing factors.
Effect	Failure to timely review audit reports and provide management decisions, as well as, to maintain applicable project information in the SAA System, limits accountability for Federal financial assistance provided to subrecipients.
Recommendation	We recommend that FDOT more closely monitor program manager compliance with FDOT procedures.
State Agency Response and Corrective Action Plan	<p>We concur with the finding. Our Single Audit Coordinator will continue to work with the District Liaisons to continue training efforts regarding timely completion of single audit checklists. We conduct routine training and compliance reviews of our districts and program offices. In October of 2009, we conducted Single Audit training in Districts One and Seven, with over 120 in attendance.</p> <p>An upgrade was recently installed that will require the CFDA or CSFA numbers on checklists before submission. If those numbers do not self-populate from the FLAIR financial information downloaded into the automated system, they will have to be manually filled in before the checklists can be successfully submitted.</p>
Estimated Corrective Action Date	We plan to conduct Single Audit training and complete compliance reviews in Districts Four and Six in early 2010.
Agency Contact and Telephone Number	John Boone (850) 410-5828

U.S. DEPARTMENT OF EDUCATION

Finding Number	FA 09-016
CFDA Number	Various
Program Title	Various
Compliance Requirement	Cash Management
State Agency	Florida Department of Education (FDOE)
Federal Grant/Contract Number and Grant Year	N/A
Finding Type	Significant Deficiency
Finding	FDOE management had not implemented certain systems development and modification controls for the Cash Advance and Reporting of Distributions System (CARDS). In addition, FDOE's Information Systems Development Methodology (ISDM) manual was outdated.
Criteria	<p>Information Technology Best Practices</p> <p>Systems Development Controls: Management should establish and maintain an ISDM outlining procedures, practices, and guidelines governing the initiation, concept development, planning, requirements analysis, design, development, integration and test, implementation, operations, maintenance, and disposition of information technology. A complete and effective ISDM can reduce the risk that new systems or modifications may fail and not adequately satisfy user needs.</p> <p>Systems Modification Controls: Establishing controls over the modification of application software programs (change management) helps to ensure that only authorized programs and authorized modifications are implemented. Program modification functions should operate independently of production functions. Only after the modification has been completed, has received both system testing and user acceptance testing, and has been approved by internal IT project management or the contractor and the user, should it be moved into production.</p>
Condition	<p>FDOE began using CARDS on July 1, 2008. CARDS is a Web-based application that, when fully implemented, will provide information on the financial status of Federally-funded projects that have been sub-awarded to subrecipients. During the 2008-09 fiscal year, the cash advance phase of CARDS was available for use by subrecipients. On July 1, 2009, subrecipients began using CARDS to report expenditures of Federal program funds passed through FDOE. CARDS was utilized for the following major programs and program clusters for which FDOE provided approximately \$1.5 billion to subrecipients during the 2008-09 fiscal year:</p> <p>Title I, Part A Cluster (84.010 and 84.389) Special Education Cluster (IDEA) (84.027, 84.173, 84.391 and 84.392) Career and Technical Education – Basic Grants to States (84.048) Twenty-First Century Community Learning Centers (84.287) Reading First State Grants (84.357) English Language Acquisition Grants (84.365) Improving Teacher Quality State Grants (84.367)</p> <p>As described below, we noted deficiencies in regard to system development and modification controls:</p> <ul style="list-style-type: none"> ➤ Although requested, FDOE did not provide for our review the policies and procedures governing application system development and maintenance. Although the FDOE did maintain and provide for our review an ISDM manual, the manual did not address FDOE's Web-based systems, such as CARDS. We also noted that the ISDM manual included standards with effective dates ranging from August 1986 through September 8, 1995, and standards for program modifications dated June 1990. Based on our

inquiries and our examination of documents made available for our review, these standards appeared to be outdated.

- In response to our inquiries regarding six completed program modifications selected for further testing, FDOE did not provide documentation supporting the request and approval of the change, independent testing, and user acceptance of the change.

Cause	Documents provided by FDOE management indicated that a review or update of the FDOE policies and procedures had not been made since September 1995.
Effect	Absent current systems development and modification controls, the integrity, accuracy, and completeness of the CARDS data and reports are subject to increased risk of error.
Recommendation	We recommend that FDOE develop policies and procedures governing application system development and maintenance for CARDS. Additionally, FDOE should implement a current and comprehensive ISDM manual. We also recommend FDOE ensure appropriate documentation is maintained for all phases of system modifications.
State Agency Response and Corrective Action Plan	The Office of Technology and Information Services (OTIS) is in the process of developing an Information Systems Development Methodology (ISDM) that will be applied to all systems including CARDS and used by all OTIS software development and maintenance teams. The ISDM will identify the documentation that is appropriate for projects and tasks based on their size and complexity and the staff is assessing two options for tracking the progress of tasks. Additionally, FDOE will establish a cycle for systematic review of all processes and procedures and monitor at least annually.
Estimated Corrective Action Date	ISDM - June 30, 2010; Project and task tracking - August 31, 2010; Review cycle - June 30, 2010.
Agency Contact and Telephone Number	Martha K. Asbury (850) 245-0420

U.S. DEPARTMENT OF EDUCATION

Finding Number	FA 09-017 (Interim Finding No. FDOE-1)
CFDA Number	Various (See Condition)
Program Title	Various (See Condition)
Compliance Requirement	Cash Management
State Agency	Florida Department of Education (FDOE)
Federal Grant/Contract Number and Grant Year	N/A
Finding Type	Significant Deficiency
Finding	FDOE procedures for developing selection criteria were not adequate to identify significant omissions. Additionally, FDOE did not ensure that appropriate adjustments were made to clearance patterns.
Criteria	The Cash Management Improvement Act Agreement between The State of Florida and The Secretary of the Treasury, United States Department of the Treasury (7.2), provides that the State agencies are responsible for providing accurate selection criteria related to program expenditures to ensure proper clearance pattern computation by Florida Department of Financial Services (FDFS). Separate clearance patterns are generated for the various program components, such as, direct program costs, direct administrative costs, payroll, and indirect costs.
Condition	<p>Our review of FDOE's selection criteria disclosed that salary account codes with expenditures totaling \$56,089,838 for the 2008-09 fiscal year were excluded from the selection criteria provided to FDFS for the calculation of clearance patterns. The omissions related to the following programs with expenditures totaling \$1,464,135,169 for the 2008-09 fiscal year:</p> <ul style="list-style-type: none"> 84.010 – Title I Grants to Local Educational Agencies (LEAs) 84.027 – Special Education - Grants to States (IDEA, Part B) 84.048 – Career and Technical Education - Basic Grants to States (Perkins IV) 84.126 – Rehabilitation Services - Vocational Rehabilitation Grants to States 84.367 – Improving Teacher Quality State Grants <p>FDFS provided documentation indicating that it had questioned the exclusion of salary account codes beginning with the 2006-07 fiscal year. For the 2006-07 fiscal year, FDOE provided revised selection criteria including the salary account codes upon FDFS' request. Although FDFS had made inquiries with FDOE staff regarding the salary account codes for the 2007-08 and 2008-09 fiscal years, FDOE excluded the salary account codes from the selection criteria submitted to FDFS. Consequently, FDFS could not generate a payroll clearance pattern for the programs listed above, but rather used the clearance pattern for a previous period.</p> <p>Additionally, when submitting its annual report to FDFS, FDOE did not adjust the clearance pattern to properly reflect the methodology used for payroll draws. As a result, FDFS used a clearance pattern of five days to calculate the interest liability; however, the actual clearance pattern was four days.</p>
Cause	FDOE paid salaries for employees working on the Federal programs listed above from State funds and redistributed the amounts from the appropriate Federal trust funds. FDOE had established written procedures for the development of selection criteria for Federal program expenditures including payroll to be submitted to FDFS. However, the procedures had not been revised to address the selection criteria issues identified by FDFS. Additionally, while the procedures required a supervisory review by FDOE's comptroller prior to submission to FDFS, FDOE personnel indicated that the review process consisted of the comptroller providing supervisory assistance during the preparation of the selection criteria. FDOE did not have documentation to

	support the extent of the review.
	FDOE staff indicated that they were not aware of the requirement to make adjustments to the clearance patterns when submitting the annual report.
Effect	Without complete selection criteria, accurate clearance patterns cannot be generated, which may have an effect on calculation of the interest liability owed to the U.S. Treasury. By not adjusting the clearance pattern, the interest liability was overstated by an unknown amount.
Recommendation	We recommend that FDOE ensure that comments from FDFS regarding the selection criteria be considered and used to make appropriate revisions to its procedures. FDOE should also revise its procedures to include instructions on adjusting clearance patterns. In addition, FDOE should make appropriate adjustments to established clearance patterns when preparing the annual report to FDFS.
State Agency Response and Corrective Action Plan	FDOE will continue to seek written clarification and guidance from FDFS and will refine its procedures accordingly to ensure that the submission of the annual report and clearance patterns is in accordance with their requirements.
Estimated Corrective Action Date	June 2010
Agency Contact and Telephone Number	Martha K. Asbury (850) 245-0420

U.S. DEPARTMENT OF EDUCATION

Finding Number	FA 09-018
CFDA Number	84.010, 84.389; 84.027, 84.173, 84.391 and 84.392
Program Title	Title I, Part A Cluster Special Education Cluster (IDEA)
Compliance Requirement	Reporting
State Agency	Florida Department of Education (FDOE)
Federal Grant/Contract Number and Grant Year	N/A
Finding Type	Significant Deficiency
Finding	FDOE management had not implemented certain systems modification controls for the K-12 Student and Staff Database System.
Criteria	Information Technology Best Practices Systems Modification Controls: Establishing controls over the modification of application software programs (change management) helps to ensure that only authorized programs and authorized modifications are implemented. Program modification functions should operate independently of production functions. Only after the modification has been completed, has received both system testing and user acceptance testing, and has been approved by internal IT project management or the contractor and the user, should it be moved into production.
Condition	FDOE utilized the K-12 Student and Staff Database System (System) to obtain from district school boards student counts categorized by age and special need and information about school staff. FDOE utilized data from the System to prepare the National Public Education Finance Survey (NPEFS) and the Report of Children and Youth with Disabilities Receiving Special Education. The data also supported other State and Federal reporting requirements, including the U.S. Department of Education's <i>EDFacts</i> initiative, which provided for the use of performance data in decision making processes. Our tests of information technology controls for the K-12 Student and Staff Database System disclosed that policies and procedures had not been promulgated regarding system modification. FDOE provided for our review a list of 25 system modifications for the 2008-09 fiscal year; however, documentation of the request and approval, independent testing and movement to production, and user acceptance was not maintained.
Cause	FDOE did not utilize a change management system for tracking system enhancements and program modifications.
Effect	Absent appropriate system modification controls, the integrity of the data contained within the K-12 Student and Staff Database System is subject to increased risk of compromise.
Recommendation	We recommend that FDOE ensure appropriate documentation is maintained for all phases of system modifications.
State Agency Response and Corrective Action Plan	The Office of Technology and Information Services (OTIS) is in the process of developing an Information Systems Development Methodology (ISDM) that will be applied to all systems including the K-12 Student and Staff Database System, and used by all OTIS software development and maintenance teams and the staff is assessing two options for tracking the progress of tasks. Additionally, FDOE will establish a cycle for systematic review of all processes and procedures and monitor at least annually.

**Estimated Corrective
Action Date**ISDM - June 30, 2010; Project and task tracking - August 31, 2010; Review cycle
- June 30, 2010**Agency Contact and
Telephone Number**Martha K. Asbury
(850) 245-0420

U.S. DEPARTMENT OF EDUCATION

Finding Number	FA 09-019 (Interim Finding No. FDOE-2)
CFDA Number	84.389, 84.391, and 84.392
Program Title	Title I, Part A Cluster Title I Grants to Local Educational Agencies, Recovery Act Special Education Cluster (IDEA) Special Education – Grants to States (IDEA, Part B), Recovery Act Special Education – Preschool Grants (IDEA Preschool), Recovery Act
Compliance Requirement	Subrecipient Monitoring, Special Tests and Provisions for Awards with ARRA Funding
State Agency	Florida Department of Education (FDOE)
Federal Grant/Contract Number and Grant Year	H391A090024 2009 and H392A090027 2009
Finding Type	Noncompliance and Significant Deficiency
Finding	FDOE did not establish procedures to determine whether subrecipients maintained current registrations in the Central Contractor Registration database (CCR) at the time of the sub-award and disbursement of funds. Additionally, FDOE did not communicate to subrecipients all of the reporting requirements applicable to American Recovery and Reinvestment Act (Recovery Act) subawards or the Federal award number.
Criteria	<p>2 CFR 176.210, <i>Award term – Recovery Act Transactions listed in Schedule of Expenditures of Federal Awards and Recipient Responsibilities for Informing Subrecipients</i>; 2 CFR Part 176.50(c), <i>Award term – Reporting and registration requirements under section 1512 of the Recovery Act</i>; and U.S. Department of Education (USED) Grant Award Notification, dated April 1, 2009</p> <p>Recipients and their first-tier subrecipients must maintain current registrations in the CCR at all times during which they have active Federal awards funded with Recovery Act funds. CCR is the primary registrant database for the U.S. Federal Government and is used to collect, validate, store and disseminate data in support of agency acquisition missions, including Federal agency contract and assistance awards, which include grants, cooperative agreements and other forms of Federal assistance. CCR shares the data with Federal Government procurement and electronic business systems.</p> <p>Recipients agree to separately communicate to the subrecipient, and document at the time of sub-award and at the time of disbursement of funds, the Federal award number, CFDA number, and amount of Recovery Act funds.</p> <p>Recipients agree to require their subrecipients to specifically identify Recovery Act funding on their SEFA by identifying expenditures for Federal awards made under the Recovery Act and as separate rows on the Federal Audit Clearinghouse Data Collection Form (SF-SAC). In identifying Recovery Act expenditures, the prefix “ARRA” must be used in the name of the Federal program. This information is needed by the Federal awarding agencies, Offices of Inspector General, and the Government Accountability Office for monitoring and oversight purposes.</p>
Condition	During the 2008-09 fiscal year, FDOE awarded, in various amounts, a total of \$235,476,169 in Title I Recovery Act funds to 72 subrecipients. Additionally, FDOE awarded, in various amounts, a total of \$313,631,333 in IDEA, Part B Recovery Act funds to 73 subrecipients and \$9,850,404 in IDEA, Preschool Recovery Act funds to 68 subrecipients. As the recipient and pass-through entity for Recovery Act funds, FDOE is responsible for communicating to subrecipients the grant requirements applicable to the subawards, monitoring the subrecipients' compliance with those requirements, and establishing other internal controls as necessary to ensure that grant terms and conditions are met.

	<p>FDOE had not established procedures to determine whether subrecipients were registered in the CCR at the time of the sub-award and disbursement of funds. Based on our examination of subaward documents and subsequent inquiries, FDOE management was unable to demonstrate that it had communicated to subrecipients the requirements pertaining to subrecipient registration in the CCR and the separate identification of Recovery Act expenditures on the SEFA and the Data Collection Form. Also, FDOE had not notified subrecipients of the applicable Federal award number at the time of sub-award or the time of disbursement.</p>
Cause	<p>FDOE management indicated that it was their understanding that the subrecipients did not need to register in CCR because FDOE would be submitting the subrecipient information required for ARRA reporting. Therefore, as of June 30, 2009, FDOE had not provided any information regarding CCR registration to the subrecipients.</p>
Effect	<p>Failure to communicate to subrecipients the reporting requirements applicable to subawards of Recovery Act funds increases the risk that subrecipients will not be aware of such requirements and consequently, will not comply. Additionally, the ability of Federal agencies and oversight officials to monitor Recovery Act activities and expenditures may be limited.</p>
Recommendation	<p>FDOE management notified the subrecipients in September 2009 of the requirement to register in CCR. In December 2009, FDOE provided notification of the requirements for specifically identifying Recovery Act expenditures on the SEFA and Data Collection Form and the applicable Federal grant numbers. We recommend that FDOE establish procedures for monitoring compliance with such requirements.</p>
State Agency Response and Corrective Action Plan	<p>As noted in the recommendation, the Department notified all subrecipients of ARRA funds of the registration and reporting requirements in the many training events conducted, in memoranda, and on the project awards. In addition, the Department will continue to monitor subrecipient compliance with these and other ARRA requirements. Since formal quarterly reporting to USED did not commence until October 2009, and since SEFA reports are not due until much later in the cycle, there were no negative consequences to the short delays in making the notifications.</p>
Estimated Corrective Action Date	<p>December 2009</p>
Agency Contact and Telephone Number	<p>Martha K. Asbury (850) 245-0420</p>

U.S. DEPARTMENT OF EDUCATION

Finding Number	FA 09-020
CFDA Number	84.032
Program Title	Federal Family Education Loans (FFEL)
Compliance Requirement	Reporting and Special Test and Provisions
State Agency	Florida Department of Education (FDOE)
Federal Grant/Contract Number and Grant Year	N/A
Finding Type	Other
Finding	FDOE management had not implemented certain modification controls for the Federal Family Education Loans (FFEL) System.
Criteria	Information Technology Best Practices System Modification Controls: Establishing controls over the modification of application software programs (change management) helps to ensure that only authorized programs and authorized modifications are implemented. Program modification functions should operate independently of production functions. Only after the modification has been completed, has received both system testing and user acceptance testing, and has been approved by internal IT project management or the contractor and the user, should it be moved into production.
Condition	The FDOE Office of Student Financial Assistance uses the FFEL System to process and track loan applications, post borrower payments and other types of collections, and process claims submitted by lenders. Our tests disclosed that FDOE did not maintain documentation to demonstrate that appropriate procedures were followed when making modifications to the FFEL System. FDOE provided a list of 549 program modifications FFEL System completed during the 2008-09 fiscal year, including 12 classified as emergency fixes. The list also identified the type of modification as: change management, incident report, re-occurring task, project, research, and calendar event. We selected five program modifications identified by FDOE as completed, three of which were emergency fixes, for testing. In response to our inquiries, FDOE did not in four instances provide documentation evidencing user acceptance.
Cause	FDOE did not utilize change management procedures that captured information allowing a demonstration of adherence to best practices.
Effect	Absent appropriate modification controls, the integrity of the data contained within the FFEL System is subject to increased risk of compromise.
Recommendation	We recommend that FDOE maintain documentation demonstrating the approval of all system modifications and the independent programming, independent testing, and user acceptance of the modifications.
State Agency Response and Corrective Action Plan	Existing procedures require proper documentation of all systems modifications. Procedures will be reviewed and revised as necessary to ensure that the proper procedures are followed consistently. IT and program staff have been reminded that they must continue to be diligent in following procedures and maintaining accurate and complete documentation.
Estimated Corrective Action Date	June 30, 2010
Agency Contact and Telephone Number	Martha K. Asbury (850) 245-0420

U.S. DEPARTMENT OF EDUCATION

Finding Number	FA 09-021
CFDA Number	84.048
Program Title	Career and Technical Education – Basic Grants to States (Perkins IV)
Compliance Requirement	Matching, Level of Effort, and Earmarking
State Agency	Florida Department of Education (FDOE)
Finding Type	Other
Prior Year Finding	Report No. 2009-144, Finding No. FA 08-018 Report No. 2005-158, Finding No. FA 04-031

Finding

In the Summary Schedule of Prior Audit Findings, FDOE indicated that finding No. FA 08-018, regarding its ability to demonstrate compliance with the matching and level of effort requirements for State administration was not corrected and that FDOE had entered into a Cooperative Audit Resolution Oversight Initiative with USED. FDOE further indicated that as of June 30, 2009, work on the resolution of these findings had progressed; however, a final determination had not been made. We found that during the 2008-09 fiscal year, FDOE implemented procedures to document the calculation of the matching and maintenance of effort requirements. FDOE's calculation indicated that FDOE was required to expend \$1,395,493 in matching and maintenance of effort funds in the 2006-07 fiscal year. Our examination disclosed that FDOE's records support the expenditure of State funds for administration of the Program in that amount. The required matching and maintenance of effort amount was based on amounts reported during the 2007-08 fiscal year for the 2005-06 fiscal year that were awaiting USED's final determination.

U.S. DEPARTMENT OF EDUCATION

Finding Number	FA 09-022
CFDA Number	84.126
Program Title	Rehabilitation Services – Vocational Rehabilitation Grants to States (VR)
Compliance Requirement	Allowable Costs/Cost Principles
State Agency	Florida Department of Education (FDOE) Division of Vocational Rehabilitation (DVR) Division of Blind Services (DBS)
Federal Grant/Contract Number and Grant Year	H126A080086 2008, H126A090086 2009, and H126A090087 2009
Finding Type	Significant Deficiency Questioned Costs – \$7,172.60 (Federal Grant Nos. H126A080086 - \$5,380.10, H126A090086 - \$114.72, and H126A090087 - \$1,167.78)
Prior Year Finding	Report No. 2009-144, Finding No. FA 08-020
Finding	FDOE did not always authorize expenditures for client services in a timely manner and in one instance overpaid an invoice.
Criteria	34 CFR 361.50(e), <i>Written policies governing the provision of services for individuals with disabilities. Authorization of Services</i>
Condition	<p>According to DVR written procedures related to the nature and scope of vocational rehabilitation services, the authorization for such services is generally required to be documented prior to or at the same time the services are requested or purchased, except in certain situations. Similarly, DBS written procedures state that services must be authorized prior to service provision.</p> <p>During the 2008-09 fiscal year, FDOE expended \$51,615,163 for client services (\$43,384,857 for DVR clients and \$8,230,306 for DBS clients). We tested 29 client services expenditures totaling \$28,996.30 (\$12,164.67 for 19 DVR-related expenditures and \$16,831.63 for 10 DBS-related expenditures). Our audit disclosed that the services associated with 8 of these expenditures (7 for DVR and 1 for DBS) totaling \$7,142.60 were authorized or approved by the supervisor 15 days to 42 days after the services were completed. The eight expenditures were for medical and dining services, as well as tuition.</p> <p>Our review of the 29 client services expenditures also disclosed one instance where DBS overpaid an invoice by \$30. Subsequent to audit inquiry FDOE staff requested a refund for the overpayment of \$30.</p>
Cause	Established procedures with regard to the authorization of client services were not followed by personnel.
Effect	Prior authorization of client services assists FDOE management in maintaining adequate fiscal control of program activities. In addition, it provides additional assurances concerning the allowability of costs.
Recommendation	We recommend that FDOE ensure adherence to prescribed procedures regarding the authorization and approval of client services.
State Agency Response and Corrective Action Plan	<p>DVR continues to address adherence to prescribed procedures at biannual supervisor meetings, new counselor training, through communication with area directors, and counselor performance reviews.</p> <p>Consistent with the Condition noted above, the DBS requested and received a refund for the overpayment amount of \$30.</p>
Estimated Corrective Action Date	On-going
Agency Contact and Telephone Number	Martha K. Asbury (850) 245-0420

U.S. DEPARTMENT OF EDUCATION

Finding Number	FA 09-023
CFDA Number	84.126
Program Title	Rehabilitation Services – Vocational Rehabilitation Grants to States (VR)
Compliance Requirement	Eligibility
State Agency	Florida Department of Education (FDOE) Division of Vocational Rehabilitation (DVR) Division of Blind Services (DBS)
Federal Grant/Contract Number and Grant Year	N/A
Finding Type	Noncompliance
Finding	FDOE did not always ensure that eligibility determinations were made within the time frame required by Program regulations.
Criteria	34 CFR 361.41(b)(1), <i>Processing referrals and applications</i>
Condition	<p>An eligibility determination must be made within 60 days after an individual submits an application for vocational rehabilitation services. However, if exceptional and unforeseen circumstances beyond the control of the DVR or DBS preclude making an eligibility determination within 60 days, then the individual and DVR or DBS can agree to a specific extension of time.</p> <p>Our examination of case records related to 40 individuals (30 applicable to DVR and 10 applicable to DBS) disclosed 8 instances in which the determinations were made after the required 60 days or the agreed-to extension of time. In 7 of the 8 instances, the determinations were made from 4 to 36 days after the required 60 days or the agreed-to extension of time. In 1 of the 8 instances, the determination was made 119 days after the required date. Four of the 8 instances resulted in determinations of eligibility (1 DVR and 3 DBS) and 4 resulted in determinations of ineligibility. (1 DVR and 3 DBS)</p>
Cause	The determinations were made by staff in several districts. The cause of the untimely determinations was not readily determinable.
Effect	Untimely eligibility determinations delay the start of services for eligible individuals and may delay ineligible individuals in seeking other services.
Recommendation	We recommend that FDOE management emphasize to its counselors the importance of timely completing eligibility determinations.
State Agency Response and Corrective Action Plan	<p>DVR continues to address adherence to the prescribed procedures at bi-annual supervisors meetings, at new counselor and follow-up training, Area Directors meetings, and counselor performance reviews.</p> <p>DVR requires all new counselors to complete an extensive on-line training. This is to be completed during the first six month of employment or before the next "new counselor training."</p> <p>This on-line training specifically addresses the eligibility requirements.</p> <p>DBS requires that all counselors review caseload reports weekly to ensure that they monitor the 60 day determination requirement. Counselors are required to provide a report to the supervisor. Supervisors are required to review counselor's caseloads biweekly to determine adherence to the 60 day determination requirement. District administrators are required to meet with supervisors monthly to address any deficiencies in the counselors performance throughout the rehabilitation process. District administrators are also required to submit monthly performance and status reviews to the Quality Assurance consultant.</p>

**Estimated Corrective
Action Date**

Activities are on-going

**Agency Contact and
Telephone Number**Martha K. Asbury
(850) 245-0420

U.S. DEPARTMENT OF EDUCATION

Finding Number	FA 09-024
CFDA Number	84.126
Program Title	Rehabilitation Services – Vocational Rehabilitation Grants to States (VR)
Compliance Requirement	Reporting
State Agency	Florida Department of Education (FDOE) Division of Vocational Rehabilitation (DVR)
Federal Grant/Contract Number and Grant Year	H126A080086 2008
Finding Type	Noncompliance
Finding	FDOE did not accurately report data shown on the Annual VR Program/Cost Report (RSA-2)
Criteria	Rehabilitation Services Administration Policy Directive RSA-PD-06-08, <i>RSA 2 – Annual Vocational Rehabilitation Program/Cost Report</i> , 34 CFR 361.40, <i>Reports</i>
Condition	<p>As the State agency responsible for administering the VR Program in Florida, FDOE is required to submit the RSA-2 Report to USED on an annual basis. Data submitted on the RSA-2 Report includes financial and program information and is used by USED to administer and manage the Program.</p> <p>The 2008 RSA-2 Report, dated December 30, 2008, prepared by DVR included data obtained from the Federal Financial Status (SF-269) Report, Florida Accounting Information Resource Subsystem (FLAIR), and the Rehabilitation Information Management System (RIMS). RIMS is a case management system used by DVR to manage client services.</p> <p>Our test of DVR's 2008 RSA-2 Report disclosed several misstatements on Schedule II – Number of Individuals Served and Expenditure by Service Category. Based on the data provided by FDOE, FDOE misstated the number of individuals served on 4 of the 17 applicable lines. FDOE overstated the number of individuals receiving Vocational and Occupational Skills Training by 4 (44.4 percent) and All Other Training by 8 (2.8 percent). FDOE also understated Total Training by 190 (2.8 percent). Additionally, for All Other Placement, FDOE overstated the number of individuals by 1,276 (24.6 percent).</p>
Cause	FDOE staff reported amounts on the wrong line in one instance and did not update the figures from the prior year's annual report.
Effect	Absent accurate reports, USED's ability to properly administer the Program may be adversely impacted.
Recommendation	We recommend that FDOE examine its procedures for reviewing the accuracy of the RSA-2 Report and make appropriate modifications to those procedures to ensure the report is accurate when filed.
State Agency Response and Corrective Action Plan	Although the existing procedures include three (3) levels of fiscal review, FDOE has enhanced its procedures to include additional programmatic reviews by the RIMS technical staff and DVR's budget team prior to the submission of the RSA-2.
Estimated Corrective Action Date	March 2010
Agency Contact and Telephone Number	Martha K. Asbury (850) 245-0420

U.S. DEPARTMENT OF EDUCATION

Finding Number	FA 09-025
CFDA Number	84.126
Program Title	Rehabilitation Services – Vocational Rehabilitation Grants to States (VR)
Compliance Requirement	Reporting
State Agency	Florida Department of Education (FDOE) Division of Blind Services (DBS)
Federal Grant/Contract Number and Grant Year	H126A070087 2007
Finding Type	Noncompliance
Finding	FDOE did not complete and file the final Financial Status Report (SF-269) for the Federal funding year 2007 grant in a timely manner.
Criteria	34 CFR 361.41(b)(4), <i>Financial reporting</i>
Condition	FDOE is required to file the final SF-269 90 days after the expiration or termination of grant support. The Federal funding period for the 2007 grant extended from October 1, 2006, through September 30, 2008, thus the final SF-269 should have been filed by December 31, 2008. We noted that FDOE did not file the final SF-269 until April 27, 2009, or 117 days after the required due date.
Cause	Due to an oversight, the final SF-269 was not timely filed.
Effect	The failure to timely file the SF-269 limits the ability of USED to monitor the financial status of the Program and to assess compliance with the fiscal requirements contained in the grant and in the Rehabilitation Act of 1973, as amended.
Recommendation	We recommend that FDOE examine its procedures for reviewing the status of reports and revise them as necessary to ensure that final reports are timely filed.
State Agency Response and Corrective Action Plan	The Rehabilitation Services Administration's reporting Web site (RSAMIS) was recently upgraded to assist users to improve report monitoring and filing requirements. The ability to quickly review the status of reports which are not completed or filed was part of this upgrade. Additionally, FDOE is enhancing its procedures to address this issue.
Estimated Corrective Action Date	March 31, 2010
Agency Contact and Telephone Number	Martha K. Asbury (850) 245-0420

U.S. DEPARTMENT OF EDUCATION

Finding Number	FA 09-026
CFDA Number	84.181, 93.558, 93.667, and 93.940
Program Title	Special Education – Grants for Infants and Children Temporary Assistance for Needy Families Social Services Block Grant HIV Prevention Activities – Health Department Based
Compliance Requirement	Allowable Costs/Cost Principles
State Agency	Florida Department of Health (FDOH)
Federal Grant/Contract Number and Grant Year	H181A080099 2008 (CFDA No. 84.181), G-0802FLTANF 2008 (CFDA No. 93.558), 2009G992342 2008 and 2009 (CFDA No. 93.667), and 3U62PS423466-05S1 2008 and 2009 (CFDA No. 93.940)
Finding Type	Questioned Costs – \$410,465.65 (CFDA No. 84.181, \$174,230.45; CFDA No. 93.558, \$186,614; CFDA No. 93.667, \$10,941.19; and CFDA No. 93.940, \$38,750.01)
Prior Year Finding	Report No. 2009-144, Finding No. FA 08-024
Finding	FDOH had not fully resolved payment issues addressed in the prior audit.
Criteria	OMB Circular A-87(C.1.c) – Costs must be authorized or not prohibited under State or local laws or regulations; and Section 287.058(1), Florida Statutes – Procurements of contractual services shall be evidenced by a written agreement.
Condition	<p>In the prior audit, we disclosed that FDOH made payments contrary to its agreement with the University of Florida (UF), in that payments were made to UF Jacksonville Physicians, Inc., (UFJP), a component unit of UF, rather than to UF. FDOH renewed its contract with the University of Florida (UF) Board of Trustees for the Early Steps Program, for the period July 1, 2008, through June 30, 2011, but continued to make payments totaling \$360,844.45 to UFJP during the first six months of the 2008-09 fiscal year. Payments made to UF during the 2008-09 fiscal year for this contract totaled \$2,876,603.</p> <p>Our examination of FDOH records disclosed five additional contracts between FDOH and UF for which payments totaling \$618,596.19, including \$49,691.20 in Federal funds, were made to UF component units, rather than directly to UF.</p>
Cause	FDOH took actions to resolve the payment issues with the Early Steps contract after the matter was address in the prior audit; however, FDOH did not conduct a full review of all contracts between FDOH and UF to identify other instances in which the payee was not appropriate.
Effect	Absent written contractual agreements with entities being paid to perform services under FDOH-administered Federal programs, FDOH may lack appropriate legal recourse if services are not performed as anticipated.
Recommendation	FDOH should implement adequate procedures to ensure that payments for all Federally-funded contracts are made to the contractor. Also, FDOH should review all its contracts with UF to ensure that payments are directed to the appropriate UF officials.
State Agency Response and Corrective Action Plan	As a result of the previous findings, FDOH has established procedures to ensure that payments for all contracts, including federal and state funded contracts, are made to the contractor. The processes are in place and include: (1) Requesting contract providers to submit (Internal Revenue Service) IRS W-9 form. This information is cross referenced with the Federal Identification Number (FEID) to ensure that the name and the FEID are identical and (2) The Contract Disbursement Unit has enhanced its existing procedures to ensure that the provider's name is consistent with the remittance address on the contract as well as the provider's address in FLAIR - Vendor Subsystem, prior to making payments. In addition to reviewing all CMS contracts, FDOH reviewed all its

contracts with UF and is confident that payments are being directed to the appropriate UF Fiscal Office.

**Estimated Corrective
Action Date**

Complete.

**Agency Contact and
Telephone Number**

Gary Mahoney
(850) 245-4149

U.S. DEPARTMENT OF EDUCATION

Finding Number	FA 09-027
CFDA Number	84.181 and 93.558
Program Title	Special Education – Grants for Infants and Children (84.181) Temporary Assistance for Needy Families (93.558)
Compliance Requirement	Allowable Costs/Cost Principles
State Educational Agency	University of Florida (UF)
Administering State Agency	Florida Department of Health (FDOH)
Federal Grant/Contract Number and Grant Year	CFDA No. 84.181 H181A050099 2005; H181A060099 2006; and H181A070099 2007 July 1, 2005 – June 30, 2008 CFDA No. 93.558 G-0702FLTANF – October 1, 2007 – September 30, 2008
Finding Type	Noncompliance and Significant Deficiency
Prior Year Finding	Report No. 2009-144, Finding No. FA 08-024
Finding	The institution failed to provide for required Office of Management and Budget (OMB) <i>Circular A-133</i> audits of Federal programs for the 2005-06, 2006-07, and 2007-08 fiscal years.
Criteria	OMB <i>Circular A-133</i> §__.200 <i>Audit Requirements</i> ; §__.400(d), <i>Pass-Through Entity Responsibilities</i>
Condition	<p>The Florida Department of Health (FDOH) entered into a contract not to exceed \$8,745,651 with the UF Board of Trustees for the Early Steps Program, for the period July 1, 2005, through June 30, 2008. However, contrary to the contract terms, FDOH disbursed grant funds to UF Jacksonville Physicians, Inc. (UFJP), a component unit (CU) of UF, instead of paying UF. Consequently, the grant funds were not processed through UF's general accounting function. Although the contract was administered by UFJP, no formal agreements were executed by UF with the CU. Until October 2008, UF was unaware that the expenditures of those Federal funds were not subjected to UF's internal control processes and general oversight or included within the scope of UF's OMB <i>Circular A-133</i> Audit, and that the UFJP did not provide for an OMB <i>Circular A-133</i> Audit.</p> <p>Consequently, although required, the institution did not have an OMB <i>Circular A-133</i> audit of Federal funds expended for this program for the 2005-06, 2006-07, and 2007-08 fiscal years. The institution has indicated that an OMB <i>Circular A-133</i> audit will be completed for the 2008-09 fiscal year; however, the prior year audits will not be done (see Finding No. FA 09-028).</p>
Cause	The institution indicated that staff did not follow institution procedures regarding grant contracting. The institution has made a decision to not have an OMB <i>Circular A-133</i> audit of expenditures for the period July 1, 2005, through June 30, 2008.
Effect	In the absence of an OMB <i>Circular A-133</i> audit, the grantor had no assurance as to the institution's compliance with applicable laws and regulations and the grant agreements, and that the program funds were used for goods and services that were allowable and reasonable under the terms of the grant. OMB <i>Circular A-133</i> §__.225 provides that in cases of unwillingness to have an audit conducted, Federal agencies and pass-through entities shall take appropriate action using sanctions such as: (a) withholding a percentage of Federal awards until the audit is completed satisfactorily; (b) withholding or disallowing overhead costs; (c) suspending Federal awards until the audit is conducted; or (d) terminating the award.

Recommendation	The institution should provide for an OMB <i>Circular A-133</i> audit of the 2005-06, 2006-07, and 2007-08 fiscal years' program expenditures in accordance with OMB <i>Circular A-133</i> .
UF Response and Corrective Action Plan	The University of Florida component unit, University of Florida Jacksonville Physicians, Inc. (UFJP), will contract for an audit to determine compliance with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement applicable to the Early Steps Program during the 36 month period ended June 30, 2008. The auditor will express an opinion on UFJP's compliance with the aforementioned requirements. Additionally, the auditor will examine the schedule of expenditures of UFJP related to the Early Steps Program for the period July 1, 2005, through June 30, 2008, and express an opinion based on the criteria of the Early Steps Program.
Estimated Corrective Action Date	June 30, 2010
UF Contact and Telephone Number	Thomas E. Walsh, Ph.D., Director of Sponsored Research and Compliance (352) 392-1005

U.S. DEPARTMENT OF EDUCATION

Finding Number	FA 09-028
CFDA Number	84.181 and 93.558
Program Title	Special Education – Grants for Infants and Children (84.181) Temporary Assistance for Needy Families (93.558)
Compliance Requirement	Allowable Costs/Cost Principles and Subrecipient Monitoring
State Educational Entity	University of Florida (UF)
Administering State Agency	Florida Department of Health (FDOH)
Federal Grant/Contract Number and Grant Year	H181A080099 2008 (CFDA No. 84.181) and G-0802FLTANF 2008 (CFDA No. 93.558)
Finding Type	Noncompliance and Significant Deficiency
Prior Year Finding	Report No. 2009-144, Finding No. FA 08-024
Finding	The institution had not effectively implemented policies and procedures to identify and monitor the use of funds and related activities for some Federally-funded contracts.
Criteria	<p>Office of Management and Budget (OMB) Circular A-133, §__.400(d), <i>Pass-Through Entity Responsibilities</i></p> <p>A party as subrecipient under contract to administer Federal programs has a responsibility to monitor the activities of entities receiving and expending such funds on its behalf, as necessary, to ensure that performance goals are achieved and Federal program funds are used for authorized purposes in accordance with Federal, State, and other applicable laws and regulations, and the provisions of contracts or grant agreements.</p> <p>UF Directives and Procedures 5.1 and 5.3, <i>Contracts and Grants Accounting, Introduction and Contract Information (5.1), Activation of Gift, Grant, or Contract (5.3)</i>; UF Office of Research Handbook, <i>Contracts, Grants, and Cooperative Agreements</i></p>
Condition	<p>The institution renewed a contract with FDOH for the Early Steps Program, for the period July 1, 2008, through June 30, 2011, and payments to the institution the first year of the contract were limited to \$2,876,603. Although the contract was administered by UF Jacksonville Physicians, Inc. (UFJP), a component unit (CU) of the institution, no formal agreements were executed by the institution with the CU. Grant funds disbursed to UFJP the first six months totaled \$446,844.45. Until October 2008, the institution was unaware that the expenditures of those Federal funds had not been subjected to the institution's internal control processes and general oversight. As fully described in Finding No. FA 09-027, the institution did not obtain an OMB Circular A-133 audit for the 2005-06, 2006-07, and 2007-08 fiscal years. In May 2009, UFJP contracted for an OMB <i>Circular A-133</i> audit for the 2008-09 fiscal year.</p> <p>Our audit disclosed other contracts (Federally and State Funded) between the institution and FDOH that were administered by UFJP (four contracts with payments from FDOH totaling \$613,396.19) and Florida Clinical Practice Association, Inc. (one contract with a payment from FDOH for \$5,200), which is also a component unit of the institution, during the 2008-09 fiscal year without the institution's Division of Sponsored Research (DSR) knowledge. Additionally, our audit disclosed three other contracts between the institution and FDOH, totaling \$150,885.83 for which the institution's DSR and Contracts and Grants Accounting Services could find no record.</p> <p>To help mitigate the risk of other inappropriate contracting, in June 2009, the institution's DSR notified applicable parties of the policies related to contracting responsibilities for Federal funds.</p>

Cause	The institution had not initiated a review of contracts awarded by FDOH to identify other contracts that had not been subjected to the institution's internal control processes and general oversight.
Effect	The risk of other inappropriate contracting exists and errors and omissions may occur without detection. Additionally, funds may be subject to misappropriation without timely detection.
Recommendation	The institution should follow established directives and procedures to ensure that Federal contracts for which the institution has responsibility are executed by the appropriate contracting authority and subjected to the institution's oversight and controls. We also recommend that the institution identify where the payments totaling \$150,885.83 were deposited and who receipted the payments. Additionally, we recommend that the institution, with FDOH, determine which contracts exist and develop a process that ensures contracts are administered by the appropriate entity.
UF Response and Corrective Action Plan	To help mitigate the risk of inappropriate contracting, the University of Florida has notified applicable parties of the policies related to contracting responsibilities for federal funds. It will coordinate with FDOH to identify federal funds contracted to UF that do not appear in the DSR records of awards and will require those awards to be contracted through UF and not the component unit if the funds constitute federal assistance rather than procurement from the component unit as a vendor.
Estimated Corrective Action Date	June 30, 2010
UF Contact and Telephone Number	Thomas E. Walsh, Ph.D., Director of Sponsored Research and Compliance (352) 392-1005

U.S. DEPARTMENT OF EDUCATION

Finding Number	FA 09-029
CFDA Number	84.287
Program Title	Twenty-First Century Community Learning Centers (CCLC)
Compliance Requirement	Matching, Level of Effort, and Earmarking, and Subrecipient Monitoring
State Agency	Florida Department of Education (FDOE)
Federal Grant/Contract Number and Grant Year	S287C030009 2003, S287C040009 2004, S287C050009 2005, S287C060009 2006, S287C070009 2007, and S287C080009 2008
Finding Type	Significant Deficiency
Finding	As the pass-through entity, FDOE had not timely and definitively resolved subrecipient audit findings regarding Program requirements for sustainability.
Criteria	<p>34, CFR 80.24, <i>Matching or cost sharing</i>; 34 CFR 74.23(h)(5), <i>Cost sharing or matching</i>; OMB Circular A-133, Subpart D, <i>Federal Agencies and Pass-Through Entities Responsibilities</i>; 20 USC 7173(a)(8)(B), <i>State application</i>; 20 USC Section 7174, <i>Local Competitive Grant Program</i>; USED 21st Century Community Learning Centers Non-Regulatory Guidance; and FDOE 21st CCLC Policy Manuals dated October 2005 and May 2007</p> <p>Pass-through entity responsibilities include ensuring that subawards are used for authorized purposes in compliance with laws, regulations, and provisions of grant agreements; providing management decisions on audit findings within six months after receipt of subrecipient audit reports; and ensuring that subrecipients take appropriate and timely corrective actions.</p>
Condition	<p>During our examination, we noted several subrecipient audit findings in which auditors cited noncompliance with 34 CFR 80.24, which requires costs and contributions counting toward satisfying a cost sharing or matching requirement to be verifiable from the records of the grantees and subgrantees. The audit reports disclosed deficiencies in subrecipient records provided to support the matching costs (in-kind contributions) reported for the CCLC Program.</p> <p>To meet Program regulations regarding sustainability after the end of the Program, FDOE required each subrecipient to develop a Sustainability Plan which included commitments to ensure adequate resources would be provided in years three through five of the Program performance period. Additionally, FDOE required subrecipients to document sufficient in-kind contributions in years three, four, and five to continue the original level of services to the original number of students proposed to be served. For awards made in the 2006-07 and subsequent fiscal years, FDOE was to reduce Program funding for years three, four, and five by 20 percent from the initial annual award.</p> <p>As evidenced by FDOE's management decisions, the audit findings pertaining to in-kind contributions have not been fully resolved. For example, in its management decision for the Washington District School Board, Auditor General audit report No. 2008-127, FDOE sustained the audit finding in a letter dated November 26, 2008; however, FDOE indicated that the material provided by the subrecipient was under review to determine if appropriate corrective measures had been taken to resolve the finding. Thus, at June 30, 2009, this matter, including the disposition of \$49,985 in questioned costs had not been completely resolved. Similarly, in its management decision for the Jackson District School Board, Auditor General audit report No. 2008-118, FDOE sustained the audit finding in a letter dated May 15, 2009; however, FDOE did not address the questioned costs of \$229,300. OMB Circular A-133, Subpart D, Section 405, provides the management decision should clearly state the expected auditee action with respect to the repayment of disallowed costs.</p>

Cause	FDOE audit resolution records did not provide an explanation with respect to the disposition of questioned costs.
Effect	The absence of subsequent clear and definitive resolution of subrecipient audit findings including the disposition of questioned costs may result in untimely corrective actions. Additionally, absent a clear understanding as to whether there is a matching requirement, there may be an increased risk of noncompliance with Program requirements applicable to matching.
Recommendation	We recommend that FDOE provide timely and definitive management decisions to resolve subrecipient audit findings, including the disposition of questioned costs.
State Agency Response and Corrective Action Plan	The FDOE Bureau of Family and Community Outreach is working with the Office of Audit Resolution and Monitoring to develop a clear understanding of cost sharing requirements. Additionally, existing procedures are being enhanced to ensure timely resolution of subrecipient audit findings related to this issue.
Estimated Corrective Action Date	June 30, 2010
Agency Contact and Telephone Number	Martha K. Asbury (850) 245-0420

U.S. DEPARTMENT OF EDUCATION

Finding Number	FA 09-030
CFDA Number	84.334
Program Title	Other Financial Assistance Gaining Early Awareness and Readiness for Undergraduate Programs Matching, Level of Effort, and Earmarking – Matching (Cost sharing)
Compliance Requirement	Florida International University (FIU)
State Educational Entity	
Federal Grant/Contract Number and Grant Year	P334A050047, September 1, 2005 – August 31, 2009
Finding Type	Noncompliance
Finding	The institution did not adequately monitor and maintain documentation evidencing that third-party, in-kind, cost sharing (matching) requirements were met.
Criteria	OMB Circular A-110, Subpart C.23, <i>Cost Sharing or Matching</i>
Condition	For one of the three grants tested, cost sharing totaling \$2,536,282 was required. Although the institution had developed written cost sharing policies that required documentation (certified verifications) supporting cost share amounts be obtained by the party providing the cost share, such documentation was not found on file as of June 30, 2009. Subsequent to our inquiries, the institution obtained written certifications from the parties providing in-kind services for cost sharing contributed over a four year period. The institution had not monitored the cost share charged to this grant until our inquiry. Furthermore, aside from the required written verifications, the institution's procedures did not require the party providing the in-kind services to submit supporting documentation of these amounts. As such, the institution is unable to monitor the legitimacy of the amounts certified.
Cause	Although the institution addresses cost sharing in their procedures, the institution did not always follow their written cost sharing procedures to monitor and maintain support for amounts attributed as cost share. The institution's procedures did not provide for in-kind services to be documented and, to the extent feasible, supported by the same record keeping methods used by the institution for its employees.
Effect	The institution does not have assurance that it is meeting cost share requirements of the grantor on an annual basis and when cost share requirements are not met, the institution may be subject to the termination of the grant and disallowance of grant costs charged. (Federal portion of \$ 4,710,392; Cost share of \$2,536,282)
Recommendation	The institution should enhance its procedures to ensure compliance with Federal cost share requirements prior to the end of the grant period, which may include more frequent monitoring and review of documentation to ensure that adequate support is being maintained.
FIU Response and Corrective Action Plan	The current policies were geared towards capturing cost sharing information for reporting purposes with a greater emphasis on internal cost sharing. The cost share policy is being revised to reflect specific requirements for cost share provided by external sources. The policy changes will be included in future subcontracts and if a subcontract does not exist a memorandum on the letterhead of the external source will be required to document the cost share commitment. The policy will require annual certifications from the external source on the grant's anniversary date. The subcontracts and certifications will include a clause that will allow the University to request receipts or to conduct an audit of the cost sharing commitment. The request for receipts or an audit will only be performed if the external source has related findings in a financial or

A-133 audit. The financial statements or the A-133 audit of the external sponsor will be reviewed with the annual expense certification.

**Estimated Corrective
Action Date**

March 31, 2010

**FIU Contact and
Telephone Number**

Joseph Barabino
(305) 348-1504

U.S. DEPARTMENT OF EDUCATION

Finding Number	FA 09-031
CFDA Number	84.357
Program Title	Reading First State Grants
Compliance Requirement	Allowable Costs/Cost Principles – Time-and-Effort
State Educational Entity	University of Central Florida (UCF)
Administering State Agency	Florida Department of Education
Federal Grant/Contract Number and Grant Year	481-2138A-8C001 July 27, 2007 – October 31, 2008 481-2139A-9C001 August 14, 2008 – August 31, 2009
Finding Type	Noncompliance and Significant Deficiency Questioned Costs – \$3,915.19 (\$650.95 grant No. 481-2138A-8C001 and \$3,264.24 grant No. 481-2139A-9C001)
Prior Year Finding	Report No. 2009-144, Finding No. FA 08-025
Finding	The institution's time-and-effort reports were not adequate to meet Federal reporting requirements.
Criteria	OMB Circular A-21, Sections C., <i>Basic Considerations</i> and J. 10.c.(2), <i>Compensation for Personal Services</i> . Federal regulations require that when an institution uses time cards or other forms of after-the-fact payroll documents as original documentation for payroll and payroll changes, such documents shall qualify as an acceptable method for payroll distribution if they meet the requirements in subsection J.10.c.(2)(a) through (e), which states that reports will reflect an after-the-fact reporting. Additionally, Federal regulations require that the after-the-fact time-and-effort reports accurately reflect the actual time spent by the individual on each grant.
Condition	Payroll timesheets were utilized by the institution as after-the-fact time-and-effort reports for employees that were compensated on an hourly basis. We noted that for the ten employees tested, timesheets were required for and completed by seven of the employees. Five of these seven employees' timesheets were signed by the employees and approved by their supervisors one or two days prior to the end of the pay period for which they were certified, with no subsequent review to verify the accuracy of the estimated hours certified and charged. The salaries paid totaled \$3,915.19 (\$650.95 grant No. 481-2138A-8C001 and \$3,264.24 grant No. 481-2139A-9C001). Additionally, one employee was funded 50 percent from the Federal Reading First grant and 50 percent from a State-funded grant; however, the employee's timesheet did not document the 50 percent split to each grant. To correct this problem, which was also noted during the prior audit, the institution implemented a one-time Split Line After-the-Fact Hourly Effort Certification (certification) report. Although this one-time certification correctly split the employee's effort between the two grants, it was completed for a one-year period seven months after the tested pay period. To enhance the accuracy of after-the-fact time-and-effort certifications and comply with Federal regulations, the institution sent to their cognizant agency, the U.S. Department of Health and Human Services (USDHHS), a request to be allowed to certify the time-and-effort of hourly employees once per semester instead of monthly. Pursuant to OMB Circular A-21 Section J.10.b.(2)c.(2)(e), the institution's request was approved on August 4, 2009. Subsequently, the institution added hourly employees to its Effort Certification and Reporting Technology system that is currently used for faculty and administrative and professional employees. While providing after-the-fact certification, the system also allows for an hourly employee's time-and-effort to be effectively split between multiple cost centers (grants). This became effective for the Summer 2009 semester.

Cause	Timekeeping procedures for hourly employees allowed for the reporting of estimated hours to be worked prior to the end of the pay period without adequate supervisory follow-up to ensure that hours reported agreed to actual hours worked. Additionally, procedures for recording of hours worked on multiple grants were not always followed.
Effect	The information on the timesheets may not be valid due to the certifications occurring prior to the hours worked and failure to follow procedures for recording hours worked on multiple grants. Consequently, salary expenditures may have been inappropriately charged to grants and may result in reports to users not being accurate and costs charged to grants may be unallowable and not be detected.
Recommendation	The institution should continue to enhance its time-and-effort reporting and certification procedures to ensure that hourly employees are accurately and timely reported and that employees' time-and-effort is effectively split between multiple cost centers when applicable.
UCF Educational Entity Response and Corrective Action Plan	<p>The university concurs that five hourly paid employees (Graduate Students) signed their timesheets one to two days prior to the pay period end date. We also concur that one employee did not properly post their hours under two separate projects during the same pay periods (split-line). After review of the employee timesheets and related payroll adjustment documents, we believe the hours listed on the timesheets accurately reflects the hours worked by each employee.</p> <p>The Office of Research & Commercialization received approval through its cognizant audit agency, Department of Health & Human Services, to change the hourly paid employee time-and-effort certification period from bi-weekly to once each academic semester as allowed under OMB Circular A-21, Section J.10.b.(2)c.(2)(e) respectively. DHHS approved the university's hourly paid employee certification period change request on August 4, 2009, and the university began certifying hourly paid employees assigned to sponsored projects during the summer semester 2009. Hourly paid employees and/or their supervisors will now certify their effort through the university's on-line web-based certification system called ECRT. ECRT enables employees to certify their effort assignments on multiple department and project accounts. In addition, ECRT enables departmental and central unit administrators to properly monitor actual personnel assignments to proposed assignments as well as ensure the certification is completed within the appropriate time periods as required by federal regulations and university policy.</p>
Estimated Corrective Action Date	September 14, 2009
UCF Contact and Telephone Number	Doug Backman, Director Office of Compliance, Office of Research & Commercialization (407) 882-1168

U.S. DEPARTMENT OF EDUCATION

Finding Number	FA 09-032
CFDA Number	84.367
Program Title	Improving Teacher Quality State Grants
Compliance Requirement	Eligibility
State Agency	Florida Department of Education (FDOE)
Federal Grant/Contract Number and Grant Year	S367A080009A 2008
Finding Type	Questioned Costs – \$63,928
Finding	FDOE did not properly allocate funds to all local educational agencies (LEAs) in accordance with Federal requirements.
Criteria	20 USC 6621(a), <i>Allocations to local educational agencies</i> ; USED Improving Teacher Quality State Grants, ESEA Title II, Part A, Non-Regulatory Guidance, Section D, <i>State Awards to the Local Educational Agency</i>
Condition	<p>The State allocates funds to LEAs according to (1) a “hold harmless” amount based on the amount of funds the LEAs received in the 2001 fiscal year under the former Eisenhower Professional Development and Class-Size Reduction Programs (totaling \$86,322,987), and (2) the LEA’s share of any funds still remaining (\$39,663,705 for the 2008 award year). Federal regulations require that any remaining funds be distributed based on a formula of 20 percent for the relative number of individuals ages 5 through 17 who reside in the area that the LEA serves (enrollment), and 80 percent for the relative number of individuals ages 5 through 17 (who reside in the area that the LEA serves) who are from families with incomes below the poverty line.</p> <p>FDOE made reallocations from LEAs to four State University Developmental Research Schools (lab schools) and the Florida School for the Deaf and the Blind (FSDB), using a sub-allocation process similar to the above formula. However, for funds distributed in the 2008-09 fiscal year, the amounts reallocated were based on 20 percent for both enrollment and poverty, rather than the required 80 percent for poverty, resulting in an under-allocation of \$63,928 to the four lab schools and FSDB.</p>
Cause	Through an oversight, FDOE staff used the incorrect column on the supporting spreadsheet when calculating the portion of the reallocation to lab schools and FSDB that related to poverty.
Effect	An appropriate amount of funds were not made available to the four lab schools and FSDB.
Recommendation	We recommend that FDOE ensure that funds are appropriately reallocated from LEAs to the lab schools and FSDB, using the same formula for allocating excess funds as is used to allocate funds to the LEAs.
State Agency Response and Corrective Action Plan	As noted in the “Cause” statement, there was an oversight in the calculation of the poverty portion of the formula. FDOE has corrected the calculations and utilized the certified roll forward process to reduce the amount allocated to LEAs and increase the amounts for the four university lab schools and the Florida School for the Deaf and the Blind in accordance with the revised calculations.
Estimated Corrective Action Date	January 4, 2010
Agency Contact and Telephone Number	Martha K. Asbury (850) 245-0420

U.S. DEPARTMENT OF EDUCATION

Finding Number	FA 09-033
CFDA Number	84.367
Program Title	Improving Teacher Quality State Grants
Compliance Requirement	Matching, Level of Effort, and Earmarking
State Agency	Florida Department of Education (FDOE)
Federal Grant/Contract Number and Grant Year	S367B060010A 2006
Finding Type	Significant Deficiency
Finding	FDOE did not have written policies or procedures to guide the subgranting of Program funds to eligible partnerships. Additionally, although funds had been set aside for subgrants to eligible partnerships from the 2006 grant, not all of the funds had been awarded to or obligated for eligible partnerships.
Criteria	<p>20 USC 6631(1), <i>Definitions</i>; 20 USC 6632(a), <i>Subgrants</i>; USED Improving Teacher Quality State Grants, ESEA Title II, Part A, Non-Regulatory Guidance, Section F, <i>Federal Awards to the State Agency for Higher Education (SAHE)</i></p> <p>States shall reserve 2.5 percent of total funds (less one percent of total funds for administration) to make subgrants, on a competitive basis, to eligible partnerships. Eligibility is limited to partnerships comprised at a minimum of: (1) a private or State institution of higher education (IHE) and the division of the institution that prepares teachers and principals; (2) a school of arts and sciences; and (3) a high-need LEA.</p>
Condition	<p>USED awarded FDOE \$134,652,749 for the 2006-07 State fiscal year under Public Law 107-110, Title II, Part A – Improving Teacher Quality State Grants Program. As required under Federal guidelines, FDOE set aside \$3,332,656 of the total 2006-07 funds for the purpose of making subgrants to eligible partnerships. However, according to FDOE management, no new projects or awards were issued in 2006-07 and \$499,262 of the 2006-07 Federal award was allowed to revert back to USED. FDOE management stated the 2006-07 Federal award was utilized to pay for continuation grants awarded in November 2005 (\$2,523,103) and two projects awarded in 2008-09 (\$310,291) that had expenditures prior to the closing date of the funding period (September 30, 2008). After discussions with FDOE management, it was not evident how much of the reverted funds, totaling \$499,262, may have resulted from eligible partnerships failing to fully expend their awards and how much may have resulted from FDOE not awarding all available funds.</p> <p>In a related issue, USED stated in a monitoring report dated January 7, 2009, that in the past, FDOE had incurred large carryover balances and recommended that FDOE develop written policies that would lead to the more efficient management of the drawdown and carryover of funds.</p>
Cause	FDOE did not have a formal tracking or monitoring process in place to ensure that all available and needed funds were awarded (obligated) and expended within the period of availability.
Effect	A total of \$499,262 of the Federal awards for subgrants to eligible partnerships reverted to USED. These moneys could have been provided to eligible partnerships for professional development activities.
Recommendation	We recommend that FDOE develop written policies and procedures to govern the subgranting, tracking, and monitoring of Program funds to partnerships. Such policies and procedures should include the frequency in which competitive awards will be made and guidelines for ensuring that all funds are used to meet identified needs.

**State Agency Response and
Corrective Action Plan**

FDOE does not agree that there are no formal tracking or monitoring processes in place to ensure that available funds are obligated in a timely manner. In fact, there are a number of formal procedures used to track and monitor the obligation of available funds. These include but are not limited to the Department's "Agency Process for Awarding Projects" which includes a procedure for pre-approval of all proposed subgrants; the annual planning activity for uses of federal discretionary funds; the Grants Management System (GMS) tracking capabilities; the Comptroller's Office procedures for monthly reconciliations and reports on the status of each fund source including the Title II, Part A, partnership set-aside. It is our position that all of the available funds were obligated in a timely manner and that the cause for reversion was the inability of all subrecipients to expend the awarded funds prior to the end of the fiscal period. However, FDOE will enhance existing procedures to include more frequent communication with assigned program staff as well as a formal "reminder" system to program staff regarding the status of obligations and reported expenditures.

**Estimated Corrective
Action Date**

June 30, 2010

**Agency Contact and
Telephone Number**

Martha K. Asbury
(850) 245-0420

U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES

Finding Number	FA 09-034
CFDA Number	Various (See Condition)
Program Title	Various (See Condition)
Compliance Requirement	Other
State Agency	Florida Department of Health (FDOH)
Finding Type	Significant Deficiency
Prior Year Finding	Report No. 2009-144, Finding No. FA 08-030
Finding	FDOH procedures for preparing the Schedule of Expenditures of Federal Awards (SEFA) data form were not sufficient to ensure amounts reported were accurate.
Criteria	<p>OMB A-133§____.310(b), <i>Schedule of Expenditures of Federal Awards</i> – A SEFA is to be prepared for the same period of time covered by the financial statements.</p> <p>To reasonably ensure the accuracy and completeness of the State's SEFA, the Florida Department of Financial Services (FDFS) prepared SEFA Instructions, which required State agencies to prepare a SEFA data form and certify its accuracy. Included were specific instructions for each column of the data form. FDFS accumulated the information reported on the agencies' SEFA data forms to prepare the State's SEFA.</p> <p>The column "Subgranted to State of Florida Entities" was to include the amounts provided (sub-granted) to other State of Florida Entities. State of Florida Entities included State Agencies, State Universities, and State Community Colleges.</p>
Condition	<p>FDOH initially reported on its SEFA data form Total Expenditures of \$1,296,246,206, with Subgrants to State of Florida Entities totaling \$399,501 and Subgrants to Non-State Entities totaling \$272,631,592. Amounts reported as Subgranted to State of Florida Entities were deducted from Total Expenditures when calculating the FDOH expenditures to be reported on the State's SEFA. Contrary to FDFS instructions, FDOH reported expenditures to State Universities and State Community Colleges as Subgrants to Non-State Entities. As a result, FDOH understated amounts Subgranted to State of Florida Entities and overstated amounts Subgranted to Non-State Entities by \$10,320,840. Of this amount, \$3,112,731 pertained to the following major programs:</p> <p>10.557 – Special Supplemental Nutrition Program for Women, Infants, and Children</p> <p>93.268 – Immunization Grants</p> <p>93.767 – Children's Health Insurance Program (CHIP)</p> <p>93.917 – HIV Care Formula Grants</p> <p>In response to audit inquiries, FDOH prepared and submitted to FDFS a revised SEFA data form, on which it reported Total Expenditures of \$1,296,351,945, with Subgrants to State of Florida Entities totaling \$10,720,342, and Subgrants to Non-State Entities totaling \$262,310,752.</p> <p>Our tests of the revised SEFA data form for the State's major Federal programs disclosed that, as similarly noted in the prior audit, FDOH staff did not always adjust the expenditure amounts to reverse prior year accruals and include the current year accrual transactions. As a result, Total Expenditures and Subgrants to Non-State Entities for the Child and Adult Care Food Program (CFDA No. 10.558) were understated by \$1,621,016. After adjustment, FDOH reported Total Expenditures of \$142,025,847 and Subgrants to Non-State Entities of \$140,149,154.</p>

Cause	The FDOH automation process used to determine amounts to be reported did not correctly classify expenditures sub-granted to State Universities and State Community Colleges as Subgrants to State of Florida Entities. Additionally, while FDOH personnel indicated that the information reported on the SEFA data file and the related documentation were reviewed, the reviews were not sufficient to detect the errors noted.
Effect	Absent effective procedures for identifying and classifying expenditures, inaccurate or incomplete information may be reported on the SEFA.
Recommendation	We recommend that FDOH revise its procedures for determining amounts to report on the SEFA to ensure amounts reported are accurately classified, complete and in accordance with FDFS instructions. We also recommend that FDOH improve its review procedures to ensure that the methodology used to identify amounts for reporting are appropriate and the amounts reported are accurate and complete.
State Agency Response and Corrective Action Plan	Agree. During the AG's review, weaknesses were identified and included in procedures for completing the SEFA. The RDS report "CTOCAFID" was updated to add the sub-recipient amounts for universities in the subtotal for pass-through grants to state agencies. A special footnote is inserted in the procedures document to alert the staff each year during the SEFA preparation to prevent from recurring.
Estimated Corrective Action Date	Complete.
Agency Contact and Telephone Number	Gary Mahoney (850) 245-4149

U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES

Finding Number	FA 09-035
CFDA Number	Various (See Condition)
Program Title	Various (See Condition)
Compliance Requirement	Other
State Educational Entity	Florida International University (FIU)
Federal Grant/Contract Number and Grant Year	Various
Finding Type	Noncompliance and Significant Deficiency
Finding	The institution did not have a defined methodology or written procedures to ensure that Federal award programs were properly classified as clusters when applicable or not clustered when applicable, and accurately reported on the Schedule of Expenditures of Federal Awards (SEFA).
Criteria	OMB Circular A-133, Section .310(b), <i>Schedule of Expenditures of Federal Awards</i>
Condition	<p>In our examination of the SEFA data file, we requested written procedures used by the institution to complete the SEFA submission. Institution personnel cited their use of the State provided SEFA procedures or instructions. Further review of the institution's SEFA data file disclosed Federal award programs that were not properly classified in the correct cluster or "not clustered/other" designation. Our review of nine projects classified as a Research and Development (R&D) Cluster program, disclosed three instances (CFDA No. 84.044, TRIO – Talent Search, purpose addresses the personal, academic, career, and technical needs of participants; CFDA No. 84.047, TRIO – Upward Bound, purpose was to ensure retention and graduation from high school, as well as enrollment in, retention and graduation from a postsecondary institution, particularly in the Science, Technology, Engineering, and Math (STEM) disciplines serving the urban community; and CFDA No. 84.334, Gaining Early Awareness and Readiness for Undergraduate Programs, purpose was to provide and guarantee financial assistance to eligible low-income students in order to permit these students to attend an institution of higher education) where the R&D Cluster classification did not appear appropriate based on review of Federal award project files, including award documents, contract agreements, and proposals. Subsequent to our inquiries, the institution conceded that these programs may be viewed as R&D Cluster programs, but may also be excluded from this classification.</p> <p>Also, we noted one additional project that was not classified as an R&D Cluster program when such a classification was merited. Although the project's purpose was to support investigator-initiated research in all areas of computer science and engineering and related fields, the institution classified it as "Not Clustered/Other." Upon inquiry, the institution acknowledged that this project should have been classified as an R&D Cluster program and was not (CFDA No. 47.070, Computer and Information Science and Engineering).</p>
Cause	The institution did not have adequate procedures for determining the cluster or not clustered/other classifications on their Federal awards.
Effect	Without adequate procedures, the institution may include inaccurate or incomplete information on the SEFA data file to FDOE.
Recommendation	The institution should implement adequate procedures to ensure that information reported on the SEFA is consistently reported, as well as complete and accurate, as it relates to the cluster classification of Federal awards.

**FIU Response and
Corrective Action Plan**

The University follows the state guidance in the completion of the SEFA which requires a designation of each award as either part of the Research and Development cluster or as part of other. In preparing the SEFA, award attributes are reviewed to determine which of the above designations are appropriate for the award. In the conversion process that created the award attributes contained in the PeopleSoft grants suite (grants, contracts, awards, billing and accounts receivable) new attributes were created and all existing award attributes were reviewed for accuracy. The designation of an award as R&D is very broad as noted in the A-133 compliance supplement.

The designation as R&D or other for SEFA purposes will be defined utilizing the guidance in the A-133 compliance supplement and an attribute will be created in PeopleSoft to allow for faster and more accurate reporting in the future.

**Estimated Corrective
Action Date**

June 30, 2010

**FIU Contact and
Telephone Number**

Joseph Barabino, Associate Vice President
(305) 348-2494

U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES

Finding Number	FA 09-036
CFDA Number	Various
Program Title	Various
Compliance Requirement	Other
State Educational Entity	University of Florida (UF)
Federal Grant/Contract Number and Grant Year	Various
Finding Type	Significant Deficiency
Finding	Although data files and procedures for the preparation of the Schedule of Expenditures of Federal Awards (SEFA) are updated annually by the Florida Department of Financial Services (FDFS), the institution had not updated internal procedures since 2006.
Criteria	Office of Management and Budget (OMB) Circular A-133, Section .310(b), <i>Schedule of Expenditures of Federal Awards</i>
Condition	The institution's SEFA data file reported Federal expenditures totaling \$583,251,572.99. Annually, FDFS provides new data files and instructions for use by the institutions. The files and instructions contain updates for changes in Federal regulations or to more accurately accumulate information for SEFA presentation purposes. However, the institution did not update their internal procedures for changes made to FDFS instructions, resulting in errors in the institution's SEFA data file. Specifically, the institution did not report amounts subawarded to State agencies in the appropriate field. Subsequent to our inquiries, the institution submitted a revised SEFA data file to FDFS reclassifying 29 projects totaling \$1,392,698.24 from subawards to non-State agencies to subawards to State agencies. The institution also revised their written procedures to reflect this change.
Cause	The institution did not properly update its procedures for the preparation of the SEFA data file to incorporate revisions made by FDFS.
Effect	Subawards to State agencies were misclassified, resulting in an overstatement of total expenditures reported on the SEFA. However, a revision was made to properly state expenditures for the SEFA.
Recommendation	The institution should ensure that its procedures are updated annually to reflect changes made by FDFS.
UF Response and Corrective Action Plan	The University has updated SEFA procedures. Additionally, we will review SEFA procedures annually to ensure they reflect changes made by FDFS.
Estimated Corrective Action Date	December 2009
UF Contact and Telephone Number	Michael V. McKee, Assistant Vice President and University Controller (352) 392-1321

U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES

Finding Number	FA 09-037
CFDA Number	Various (See Finding)
Program Title	Various (See Finding)
Compliance Requirement	Allowable Costs/Cost Principles, Eligibility, Reporting, Special Tests and Provisions
State Agency	Florida Department of Children and Family Services (FDCFS)
Federal Grant/Contract Number and Grant Year	N/A
Finding Type	Significant Deficiency
Prior Year Finding	Report No. 2009-144, Finding No. FA 08-035; Report No. 2008-197, Finding Nos. 3 through 5
Finding	<p>The Florida On-line Recipient Integrated Data Access (FLORIDA) System is a Statewide system operated and maintained by FDCFS to assist in public assistance program eligibility determination and benefit issuance. In the Information Technology audit report No. 2010-066, dated January 2010, we disclosed in findings Nos. 2, 3, 10, and 11 deficiencies related to the FLORIDA System regarding exception reporting, application controls, and systems development and program modification that we consider to be significant deficiencies. Details of the findings and recommendations, as well as, FDCFS management's response are included in that report.</p> <p>The FLORIDA System is used in administering aspects of the following major programs:</p> <p>10.551 and 10.561 – Supplemental Nutrition Assistance Program Cluster 93.558 – Temporary Assistance for Needy Families 93.566 – Refugee and Entrant Assistance – State Administered 93.778 – Medical Assistance Program</p>

U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES

Finding Number	FA 09-038
CFDA Number	Various (See Condition)
Program Title	Various (See Condition)
Compliance Requirement	Subrecipient Monitoring
State Agency	Florida Department of Children and Family Services (FDCFS)
Federal Grant/Contract Number and Grant Year	Various
Finding Type	Significant Deficiency
Finding	FDCFS did not have a process to consider subrecipient expenditures from all Federal sources when determining whether subrecipient audit requirements were met.
Criteria	OMB Circular A-133 §___400 <i>Pass-through entity responsibilities</i> – Pass-through entities are responsible for ensuring that subrecipients expending \$500,000 or more in Federal awards during the subrecipient's fiscal year have met the OMB Circular A-133 audit requirements.
Condition	<p>During the 2008-09 fiscal year, FDCFS had 1,035 active agreements, including 43 for which FDCFS provided \$500,000 or more in Federal assistance, with subrecipients to perform various program activities for the following programs:</p> <p>10.551 and 10.561 – Supplemental Nutrition Assistance Program 93.558 – Temporary Assistance for Needy Families 93.566 – Refugee and Entrant Assistance – State Administered Programs 93.658 – Foster Care – Title IV-E 93.659 – Adoption Assistance 93.958 – Block Grants for Community Mental Health Services 93.959 – Block Grants for Prevention and Treatment of Substance Abuse</p> <p>FDCFS has established procedures for ensuring that it receives A-133 audits from subrecipients to which it provides \$500,000 or more in Federal funding. However, the procedures do not address instances where an audit may be required because the total Federal funds expended, including the expenditures funded by other Federal grantors and recipients, exceed \$500,000, although FDCFS provided less than \$500,000 in Federal awards. Ensuring that subrecipients meet the audit requirements may be accomplished, in part, by requiring all subrecipients to provide an audit or a certification that an audit was not required.</p>
Cause	FDCFS policies and procedures were based only on funding FDCFS provided to subrecipients.
Effect	Procedures to identify all subrecipients required to submit an A-133 audit would provide FDCFS greater assurance that subrecipients were in compliance with laws, regulations, and provisions of contracts and grant agreements.
Recommendation	We recommend that FDCFS establish procedures to consider all subrecipient expenditures when determining whether audits were required. Such policies and procedures might include requesting all subrecipients to submit to FDCFS either an A-133 audit or a certification that an A-133 audit was not required.
State Agency Response and Corrective Action Plan	The Department has a robust system of internal controls that provides reasonable assurance subrecipients comply with provisions of the OMB Circular A-133. This includes, but is not limited to, specific contractual language and monitoring. Subrecipient noncompliance in this area has not been an issue for the Department nor has information been presented that indicates a problem exists. Absent evidence to the contrary the Department is reluctant to introduce additional bureaucratic requirements on service providers or establish additional

	resource-consuming systems to fix undocumented "potential problems."
Estimated Corrective Action Date	November 24, 2010
Agency Contact and Telephone Number	Jerry Chesnutt (850) 488-8722
Auditor's Remarks	The objective of our recommendation was to suggest controls of a preventive and detective nature that would provide the Department increased assurance of compliance with OMB Circular A-133 §____.400. As indicated by our finding, the risk of noncompliance is significant as FDCFS provided less than \$500,000 annually through approximately 95 percent of its 1,035 active agreements.

U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES

Finding Number	FA 09-039
CFDA Number	Various (See Condition)
Program Title	Various (See Condition)
Compliance Requirement	Subrecipient Monitoring
State Agency	Florida Department of Children and Family Services (FDCFS)
Federal Grant/Contract Number and Grant Year	Various
Finding Type	Significant Deficiency
Finding	FDCFS on-site contract monitoring procedures did not include a provision to ensure that appropriate follow-up on corrective actions was completed and documented in a timely manner.
Criteria	CF Operating Procedure No. 75-2 (Section 11.6), <i>Procurement and Contract Management - Contract Management System for Contractual Services</i>
Condition	<p>FDCFS established a Contract Oversight Unit (COU) responsible for conducting a risk assessment for each contract; scheduling, planning, and conducting the monitoring; and preparing and submitting a report to the contract manager. Upon completion of the monitoring review, the COU provided the contract manager with a report identifying issues requiring corrective action. Each contract manager was responsible for deciding on corrective action to be taken by the contractor based on the COU report. FDCFS has created a Corrective Action Plan (CAP) form that is to be completed by the contract manager for the purpose of identifying the proposed corrective actions requiring contract manager follow-up.</p> <p>We tested FDCFS monitoring activities requiring contract manager follow-up for 16 contracts totaling \$1,130,413,673, between FDCFS and community-based care organizations and other organizations providing counseling and support services. Our tests disclosed that FDCFS did not document the actions taken by contract managers to follow-up on the progress of corrective actions, nor had FDCFS set a time frame within which contract managers were to follow-up on corrective actions.</p> <p>These monitoring procedures are applicable to the following major programs:</p> <p>93.558 – Temporary Assistance for Needy Families 93.566 – Refugee and Entrant Assistance – State Administered Programs 93.767 – Children's Health Insurance Program 93.958 – Foster Care – Title IV-E 93.959 – Block Grants for Prevention and Treatment of Substance Abuse</p>
Cause	The contract manager is responsible for follow-up on any corrective actions, but is not required to document the status of corrective actions or follow-up within any particular established time frames.
Effect	Effective monitoring procedures should include a method to ensure all corrective actions are completed in a timely manner. In the absence of such procedures, corrective actions may not be timely implemented.
Recommendation	FDCFS should implement policies and procedures to require contract managers to document follow-up on corrective actions and specify a time frame for completion of corrective actions by the contractor.
State Agency Response and Corrective Action Plan	<p>The Department does not concur with the finding.</p> <p>Paragraph 11-6 of CFOP 75-2 states in part.. "The Contract Manager shall request corrective actions in a timely fashion, including when the monitoring report is delayed. While some corrective actions must be taken immediately due</p>

to health, safety, or welfare issues, the Provider shall be given no more than thirty (30) calendar days to submit the corrective action plan to the Contract Manager."

Additionally, contract managers are required to document activities associated with Corrective Actions in the Department's Contract Evaluation and Reporting System (CERS)..."Contract Managers shall document their activities, which includes those activities resulting from a monitoring report that requires either a Corrective Action Plan or no further action, using the CERS system within 10 calendar days of the monitoring report's issuance."

Part of the required documentation includes the time-frames for completion which vary according to the corrective action required.

**Estimated Corrective
Action Date**

N/A

**Agency Contact and
Telephone Number**

Walter Sachs, Staff Director for Contracts
(850) 921-8983

Auditor's Remarks

Although the procedures described in FDCFS' response included time frames for provider submission of a corrective action plan, the procedures do not include a provision requiring the contract manager to document the timely follow up on the provider's execution of the planned corrective actions.

U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES

Finding Number	FA 09-040
CFDA Number	93.268
Program Title	Immunization Grants
Compliance Requirement	Special Test and Provisions – Control, Accountability, and Safeguarding of Vaccine and Record of Immunization
State Agency	Florida Department of Health (FDOH)
Federal Grant/Contract Number and Grant Year	2H23IP422511-06 (January 1, 2008 – December 31, 2008) 5H23IP422511-07 (January 1, 2009 – December 31, 2009)
Finding Type	Other
Prior Year Finding	Report No. 2009-144, Finding No. FA 08-036
Finding	Certain access security controls in the areas of user authentication and monitoring of system activity were not in place to prevent and timely detect any unauthorized changes to the database and data files of the Florida State Health Online Tracking System (SHOTS).
Criteria	42 USC 300aa.25, <i>Recording and reporting of information</i> FDOH Policy DOHP50-10-07, <i>Information Security and Privacy Policy</i> , Appendix E, <i>Password Construction</i> – Identifies characteristics for user identification. Information Technology Best Practices Access Controls: Management should implement and document procedures that provide access control based on an individual's demonstrated need to view, add, or delete data. Access controls should include the use of individual user identifications (IDs) and passwords to allow for attributing user activities to the responsible user. Security and database activity should be logged and reviewed to allow for the identification and investigation of incidents involving unauthorized activity.
Condition	SHOTS is a Statewide, computerized immunization registry used by FDOH, health care providers, schools, clinics, and county health departments to access immunization records and track progress in completion of the series of childhood immunization vaccinations. FDOH also used SHOTS data when monitoring county health departments to verify vaccine inventory. Our review of SHOTS access, disclosed security control deficiencies in the areas of user identification and the monitoring of system activity pertaining to certain FDOH central office users. Specific details of the issues are not disclosed in this report to avoid the possibility of compromising FDOH security.
Cause	FDOH continued to use an older version of database software that did not provide certain security features. FDOH management indicated installation of a newer version of the software is scheduled for fall 2009.
Effect	The use of outdated software prevents FDOH management from having the benefits of current security and tracking technology and increases the risk of unauthorized access to SHOTS programs and data.
Recommendation	We recommend that FDOH management enforce the use of appropriate user identification and continue to pursue the update of outdated database software.
State Agency Response and Corrective Action Plan	The security controls in the current version of Cache used by Florida SHOTS is known to lack internal security controls only. Internal controls are those security protocols which monitor and record via audit logs and authentication developer and system administrator access to certain components of the system. The team does not have access to alter production. External controls for the public facing application are secure. Internal controls via policy have been implemented in the interim between upgrades. The Cache upgrade will allow for security control for

developers and system administrator's access through authentication and system logs for all changes.

Installation of Cache Version 9.1 is in progress. This upgrade has internal security controls that will sufficiently remedy the inadequacies of security in the current version of Cache used by the Florida SHOTS application.

**Estimated Corrective
Action Date**

June 1, 2010

**Agency Contact and
Telephone Number**

Charles Alexander
(850) 245-4331

U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES

Finding Number	FA 09-041
CFDA Number	93.558
Program Title	Temporary Assistance for Needy Families (TANF)
Compliance Requirement	Allowable Costs/Cost Principles, Period of Availability of Federal Funds
State Agency	Florida Department of Children and Family Services (FDCFS)
Federal Grant/Contract Number and Grant Year	G-0802FLTANF 2008 and G-0902FLTANF 2009
Finding Type	Questioned Costs – \$472.59 (Federal Grant Nos. G-0802FLTANF 2008 \$256.32 and G-0902FLTANF 2009 \$216.27)
Finding	Reimbursements for employee travel were not always calculated correctly or adequately supported. Additionally, a reimbursement for employee travel was made for travel that occurred prior to the beginning of the grant period.
Criteria	<p>Section 112.061(11)(b)1, Florida Statutes, <i>Travel Authorization and Voucher Forms</i> – The Department of Financial Services shall furnish a uniform travel voucher form which shall be used by all state officers, employees, and authorized persons when submitting travel expense statements for approval and payment.</p> <p>FDCFS CF Operating Procedure 40-1, Chapter 5, <i>Requirements for Travel Expense Reimbursement</i> – Employees who, as part of their day-to-day duties, use their personal vehicles on a regular and ongoing basis to travel for official state business must utilize the DCF Vicinity Mileage Trip Log.</p> <p>OMB Circular A-87, Appendix A, <i>General Principles for Determining Allowable Costs</i></p>
Condition	<p>During the 2008-09 fiscal year, FDCFS reimbursed employees mileage for in-state travel totaling \$2,798,933 under the TANF Program. FDCFS policies require employees seeking reimbursement for travel expenses to maintain a Vicinity Mileage Trip Log documenting daily mileage to support the amount of mileage claimed for reimbursement on a travel voucher. FDCFS policies provide that both the log and travel voucher must be reviewed and approved by a supervisor, prior to payment. Our test of 14 travel vouchers, totaling \$3,342.79, disclosed that while all logs reviewed included a supervisor's approval:</p> <ul style="list-style-type: none"> ➤ Eight logs contained minor mathematical errors, which were carried forward to the official travel voucher and resulted in overpayments, totaling \$21.81 and underpayments totaling \$47.62. ➤ One log was not provided to support a reimbursement of \$205.14. <p>In addition, we noted one request for reimbursement of travel expenses was for travel that occurred prior to October 1, 2008, the beginning of the period for the grant charged. The employee was reimbursed \$198.02 for travel that occurred from January 2, 2008, to January 31, 2008, and was paid on February 19, 2009.</p>
Cause	Supervisors may not have closely reviewed the Vicinity Mileage Trip Logs. Also, one employee's failure to submit a travel voucher within five days of the last day of travel, as required by FDCFS policy, may have resulted in charging the travel expense to the wrong grant year.
Effect	Absent a more careful review of records in support of travel reimbursements, FDCFS has reduced assurance that all expenditures reported for the Program are authorized and charged to the correct grant.
Recommendation	Supervisors should recalculate the mileage reported on Vicinity Mileage Trip Logs prior to approving them and such logs should be retained. In addition, supervisors should encourage employees to request travel reimbursements in a timely manner.

State Agency Response and Corrective Action Plan	The Department agrees with the recommendations that the timeliness and accuracy of employee travel reimbursement requests need to be improved. The Department will revise its travel policy to encourage more timely submission of travel reimbursement forms. The revised document will also include steps to be taken by those reviewing the travel request to ensure forms are submitted, complete, and accurate.
Estimated Corrective Action Date	June 1, 2010
Agency Contact and Telephone Number	Angie Boyer (850) 921-8181

U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES

Finding Number	FA 09-042
CFDA Number	93.558
Program Title	Temporary Assistance for Needy Families (TANF)
Compliance Requirement	Allowable Costs/Cost Principles
State Agency	Florida Department of Children and Family Services (FDCFS)
Federal Grant/Contract Number and Grant Year	G-0802FLTANF 2008 and G-0902FLTANF 2009
Finding Type	Questioned Costs – \$637 (Federal Grant Nos. G-0802FLTANF 2008 \$7 and G-0902FLTANF 2009 \$630)
Prior Year Finding	Report No. 2009-144, Finding No. FA 08-037
Finding	TANF benefit payments were not always timely adjusted for changes in a client's eligibility.
Criteria	TANF State Plan, Section 2.1 - <i>Eligibility for TANF Funded Assistance and Non-Assistance</i> TANF Program Policy Manual 2020.0401 <i>Relative Caregiver Payment Standards</i> (TCA) 45 CFR 206.10 <i>Application, determination of eligibility and furnishing of assistance</i>
Condition	<p>During the 2008-09 fiscal year, FDCFS made TANF cash benefit payments totaling \$171,797,230. We examined FDCFS records of eligibility for 40 clients (cases), for which TANF benefit payments totaled \$10,280. Our examination disclosed two instances in which the payment amounts were incorrect.</p> <ul style="list-style-type: none"> ➤ A relative caregiver was paid \$242 per month for a child over 5 years old. However, for children ages 6 to 12 years of age, the relative caregiver should have received \$249 per month on the child's behalf. The monthly payment should have increased to \$249 a month in September 2008, but was not increased until March 2009, resulting in an underpayment of \$42. ➤ A client was paid a shelter obligation rate of \$180 per month, which was the appropriate payment for a household of one, with a monthly shelter amount greater than \$50 per month, beginning on November 2, 2008. However, the shelter obligation rate was not reduced to \$95 per month when the client submitted an application on November 17, 2008, which indicated no housing expenses, or when the case worker noted on November 18, 2008, that the client had only electric and gas expenses. The delays in the rate adjustment resulted in an overpayment of \$595, for the period December 2008 through June 2009.
Cause	Adjustments to payment amounts for changes in age and shelter obligations are manual processes requiring employee action. Increased caseload may have affected the employees' ability to make these manual adjustments timely.
Effect	TANF payments were made in incorrect amounts.
Recommendation	We recommend that FDCFS take the necessary steps to ensure benefit payments are accurately determined and adjustments to the benefit amounts are made timely.
State Agency Response and Corrective Action Plan	<p>The Department will issue a reminder to all staff regarding changes in age for relative caregiver cases and shelter obligations.</p> <p>In the one instance that resulted in an underpayment in the relative caregiver case, the Circuit responsible for the error was requested to restore benefits to the recipient. Training emphasizing the importance of addressing expected changes in relative caregiver cases was requested for the local service center where the error occurred.</p>

In the one case cited for shelter obligation, a request was made for a Benefit Recovery review for possible overpayment.

**Estimated Corrective
Action Date**

May 31, 2010

**Agency Contact and
Telephone Number**

Cindy Mickler
(850) 488-5342

U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES

Finding Number	FA 09-043
CFDA Number	10.551, 10.561, 93.558
Program Title	Supplemental Nutrition Assistance Program (SNAP) Cluster Temporary Assistance for Needy Families (TANF) Cluster
Compliance Requirement	Reporting
State Agency	Florida Agency for Workforce Innovation (FAWI)
Federal Grant/Contract Number and Grant Year	Various
Finding Type	Other
Finding	FAWI did not always ensure that documentation was maintained to demonstrate that program changes made to the One Stop Service Tracking System (OSST) were appropriately tested prior to being placed into operation and moved to production by someone independent of the program change.
Criteria	Information Technology Best Practices Systems Modification Controls: Establishing controls over the modification of application software programs helps to ensure that only authorized programs and authorized modifications are implemented. Only after the modification has been completed, has received both system testing and user acceptance testing, and has been approved by internal IT project management or the contractor and the user, should it be moved into production. FAWI Policy 5.02 requires changes to each FAWI information system be systematically planned, approved, tested, and documented at a level appropriate with the size, complexity, and confidentiality of the system.
Condition	OSST is a case management and tracking system. Data from OSST are used to prepare required quarterly Federal performance reports for the SNAP and TANF Programs. Additionally, OSST interfaces with the Florida On-line Recipient Integrated Data Access (FLORIDA) System at the Florida Department of Children and Family Services (FDCFS) and allows FAWI and FDCFS to identify the individuals who have applied throughout the State for the SNAP and TANF Programs. Our audit disclosed deficiencies in the controls over program modifications. Specifically, we noted that for four of seven OSST program changes reviewed, FAWI could not provide documentation showing that the changes were independently moved to production. Additionally, FAWI could not provide supporting documentation indicating that three of these four program changes were independently tested.
Cause	FAWI did not adhere to its policy for maintaining appropriate supporting documentation for program changes made to OSST.
Effect	Absent appropriate change management procedures, the integrity of the data contained within OSST could be compromised.
Recommendation	We recommend FAWI ensure that OSST program changes are appropriately documented to allow a demonstration that they were tested prior to being placed into operation by someone independent of the program change.
State Agency Response and Corrective Action Plan	The FAWI Information Technology unit which supports OSST has developed, documented, and implemented a revised change request process. This process includes Quality Assurance Testing as well as more rigorous User Acceptance Testing (UAT). The procedures now call for customer approval and sign-off on all production changes. In addition, FAWI has recently implemented the Numara

Footprints Service Tracking Software. This software has been configured to follow the new procedures thus ensuring appropriate approvals prior to production changes.

**Estimated Corrective
Action Date**

December 2009

**Agency Contact and
Telephone Number**

Scott Stewart
(850) 245-7305

U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES

Finding Number	FA 09-044
CFDA Number	93.558
Program Title	Temporary Assistance for Needy Families (TANF)
Compliance Requirement	Special Tests and Provisions – Child Support Non-Cooperation
State Agency	Florida Department of Children and Family Services (FDCFS)
Federal Grant/Contract Number and Grant Year	G-0802FLTANF 2008 and G-0902FLTANF 2009
Finding Type	Noncompliance Questioned Costs – \$2,985 (Federal Grant Nos. G-0802FLTANF 2008 \$720 and G-0902FLTANF 2009 \$2,265)
Finding	FDCFS failed to always timely impose Florida Department of Revenue (FDOR) Child Support Enforcement (CSE) Program sanctions on clients who were receiving TANF benefits.
Criteria	Section 414.095(6), Florida Statutes, <i>Child Support Enforcement</i> – As a condition of eligibility for public assistance, the family must cooperate with the State agency responsible for administering the child support enforcement program. 45 CFR 264.30, <i>What procedures exist to ensure cooperation with the child support enforcement requirements?</i> 45 CFR 264.31, <i>What happens if a State does not comply with the IV-D sanction requirement?</i>
Condition	Under State and Federal law, the State CSE Program must take action to locate noncustodial parents, establish paternity, and secure child support, medical support, and other benefits for children receiving public assistance. Applicants for and recipients of TANF must cooperate with the CSE Program as a condition of eligibility, unless it is determined that good cause for noncooperation exists. For the 2008-09 fiscal year, total TANF cash assistance payments were \$171,797,230 related to 715,542 benefit payments. During the 2008-09 fiscal year, FDOR referred to FDCFS 3,910 cases for which sanctions were to be imposed. Our test of 14 cases where FDOR notified FDCFS of a client's failure to cooperate with CSE disclosed 2 cases where FDCFS imposed the required sanctions 3 and 8 months subsequent to the date of notification from FDOR. Payments during the period sanctions were not imposed totaled \$2,625. In addition, we noted one case where the sanction was not imposed by FDCFS prior to the end of the client's benefit eligibility period. Payments made during the period the sanction was not imposed for this case totaled \$360.
Cause	FDCFS has experienced a sharp increase in the number of TANF applications. In order to process them timely and provide assistance to those who need it, FDCFS staff indicated that other responsibilities, including imposition of CSE sanctions, were given a lower priority.
Effect	Clients continued to receive benefits although they were not eligible.
Recommendation	FDCFS should ensure that sanctions are processed timely.
State Agency Response and Corrective Action Plan	The Department agrees staff need to timely process sanctions, and it monitors the timeliness of them through its quality assurance efforts at the state and local levels. Staff shortages and an increase in workload contributed to this issue. ACCESS staff will be provided a reminder to process child support sanctions timely. The Department has established Benefit Recovery claims for 2 of the 3 cases cited. A referral request will be made to Benefit Recovery for the third case.

**Estimated Corrective
Action Date**

May 31, 2010

**Agency Contact and
Telephone Number**

Cindy Mickler
(850) 488-5342

U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES

Finding Number	FA 09-045
CFDA Number	93.563
Program Title	Child Support Enforcement (CSE)
Compliance Requirement	Reporting and Special Tests and Provisions – Enforcement of Support Obligations
State Agency	Florida Department of Revenue (FDOR)
Federal Grant/Contract Number and Grant Year	0804FL4004 2007-08 and 0904FL4004 2008-09
Finding Type	Significant Deficiency
Prior Year Finding	Report No. 2009-144, Finding No. FA 08-039
Finding	Matters disclosed in the prior audit regarding deficiencies in FDOR procedures for ensuring adequate oversight of State Disbursement Unit (SDU) collection and disbursement of child support payments and reporting thereof continued to exist during the 2008-09 fiscal year.
Criteria	Title 42, Section 654b., United States Code – States are to establish an SDU for the collection and disbursement of child support payments. The SDU must be operated by the state IV-D agency or a contractor directly responsible to the agency. Section 61.1826, Florida Statutes, directed FDOR to contract for the operation and maintenance of SDU services.
Condition	<p>For the 2008-09 fiscal year, FDOR reported child support collections totaling approximately \$1.6 billion on the Quarterly Reports of Collection (OSCE-34), the majority of which was collected at the SDU. The SDU received child support payments and was to transmit the collection information to the CSE Component of the FLORIDA System. The CSE Component of the FLORIDA System is to determine the distribution allocations for the collections and transmit the information to the SDU. The SDU then disburses the collections. FDOR utilized information from the FLORIDA System, which in part was provided by the SDU, to prepare the Quarterly Reports of Collections.</p> <p>In the prior audit, we disclosed that FDOR had not obtained an independent audit of the SDU and FDOR's monitoring efforts were not adequate. During the 2008-09 fiscal year, FDOR had not provided for an independent evaluation of the SDU, such as an audit performed for service organizations, but had performed certain internal monitoring and review procedures, as described below:</p> <ul style="list-style-type: none"> ➤ In November 2008, CSE Payment Processing and Fund Distribution Process staff resumed monthly oversight and monitoring activities that had previously been placed on hold due to staffing changes and vacancies. ➤ In May 2009, CSE Payment Processing and Fund Distribution Process staff completed draft reports of formal reviews on monitoring efforts involving suspense processing, rejected receipts, and employer EFT receipts. However, as of November 24, 2009, these reports had not been finalized. ➤ Effective May 2009, CSE Payment Processing and Fund Distribution Process staff implemented a monthly review of electronic disbursements to custodial parents.
Cause	FDOR management indicated that it is in the fact-finding phase of having a SAS 70 audit performed of SDU operations. Additionally, FDOR management indicated that the draft reports relating to the SDU suspense processing, rejected receipt processing, and employer EFT receipts were not finalized due to priorities established for the design and development of Child Support Enforcement Automated Management System (CAMS) Phase II.

Effect	Absent an independent audit of SDU operations, FDOR's ability to assess the effectiveness of the SDU's internal controls over collections, disbursements, and information technology may be limited. Absent finalized monitoring reports of SDU operations, findings resulting from the monitoring reviews have not been transmitted to the SDU for timely and appropriate corrective action.
Recommendation	We recommend that FDOR make provisions for an annual audit of SDU operations made in accordance with U.S. Auditing Standards applicable to service organizations. Additionally, to ensure contract compliance and the integrity of the collection and disbursement functions performed at the SDU, we recommend that FDOR continue its monitoring and oversight activities, including finalizing the draft monitoring reports of formal reviews on SDU suspense processing, rejected receipt processing, and employer EFT receipts; transmitting all findings to the SDU; and ensuring that appropriate corrective actions are taken when necessary.
State Agency Response and Corrective Action Plan	FDOR will have an SAS-70 audit performed on the SDU contractor's operations during 2010. The service will be competitively procured. The SDU contractor is implementing a new computer system, which will encompass all of its operations. The new system is scheduled to be in use by the end of April 2010. Shortly after that, FDOR will have the SAS-70 audit performed. Many of the contractor's operating procedures will change due to the new computer system. Once the new system is in place, FDOR will begin monitoring operations using the contractor's revised operating procedures.
Estimated Corrective Action Date	September 30, 2010
Agency Contact and Telephone Number	Mel Hedick, Process Manager (850) 413-0605

U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES

Finding Number	FA 09-046
CFDA Number	93.563
Program Title	Child Support Enforcement (CSE)
Compliance Requirement	Reporting and Special Tests and Provisions - Enforcement of Support Obligations
State Agency	Florida Department of Revenue (FDOR)
Federal Grant/Contract Number and Grant Year	0804FL4004 2007-08 and 0904FL4004 2008-09
Finding Type	Other
Prior Year Finding	Report No. 2009-144, Finding No. FA 08-040
Finding	<p>Matters disclosed in the prior audit regarding FDOR procedures for reconciling SDU-maintained information to information maintained in the FLORIDA System continued to exist during the 2008-09 fiscal year.</p> <p>The collection and disbursement process requires multiple automated systems to work together. Those systems include various systems within the State Disbursement unit (SDU), such as the State Disbursement Unit Repository System (SDUR), the Automated Centralized Collection Receipt Deposit System (ACCoRD), and the CSE Component of the FLORIDA System. The SDU received child support payments and is to transmit the collection information to the CSE Component of the FLORIDA System. The CSE Component of the FLORIDA System is to determine the distribution allocations for the collections and is to transmit the information to the SDU. The SDU is then to disburse the collections.</p> <p>Our audit determined that FDOR did not perform a full reconciliation of the data in the CSE Component of the FLORIDA System to the receipts and disbursements data in the SDU systems. Utilizing data from the CSE Component of the FLORIDA System, FDOR reported collections totaling approximately \$1.6 billion on the Quarterly Reports of Collections (OSCE-34A) submitted for the 2008-09 fiscal year.</p> <p>FDOR management indicated that work flows are being used in the design and development of the Child Support Enforcement Automated Management System (CAMS) Phase II, which is projected for implementation in February 2012. The development will include a comprehensive reconciliation component that will enable FDOR to perform timely and complete reconciliation of all collection data and provide adequate detail and documentation to allow for adjustments to Federal reports and accounting records.</p>
Recommendation	We recommend that FDOR continue its work on the development of a comprehensive reconciliation component in the design and development of CAMS Phase II.
State Agency Response and Corrective Action Plan	As recommended, the Department is continuing its efforts in the development of a reconciliation component in CAMS. The Department is continuing to work on completing the requirements in the design of this component of CAMS Phase II.
Estimated Corrective Action Date	February 2012
Agency Contact and Telephone Number	Mel Hedick, Process Manager (850) 413-0605

U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES

Finding Number	FA 09-047
CFDA Number	93.563
Program Title	Child Support Enforcement (CSE)
Compliance Requirement	Subrecipient Monitoring
State Agency	Florida Department of Revenue (FDOR)
Federal Grant/Contract Number and Grant Year	0804FL4004 2007-08 and 0904FL4004 2008-09
Finding Type	Noncompliance and Significant Deficiency
Prior Year Finding	Report No. 2009-144, Finding No. FA 08-041
Finding	Although FDOR implemented some corrective action during the 2008-09 fiscal year, deficiencies continued to exist regarding communications to subrecipients of Federal award information.
Criteria	OMB Circular A-133 §____.400 (d)(1), <i>Pass-through entity responsibilities</i>
Condition	During the 2008-09 fiscal year, FDOR entered into agreements with and paid approximately \$48 million to subrecipients and one State Attorney to perform various services for the CSE Program. Contrary to Federal requirements, FDOR did not identify the Federal awarding agency or include the CFDA number and title in the uniform cooperative agreements FDOR used for subgrants with the 67 circuit court clerks for local depository services. Additionally, we noted that the standard contract FDOR used for subgrants for full CSE services and for a healthy marriage grant did not identify the Federal awarding agency or include the CFDA title.
Cause	Formal policies and procedures requiring new contracts and amendments to communicate identifying Federal award information to subrecipients were not developed and approved until July 1, 2009.
Effect	Absent the provision of the required Federal award information, subrecipients may not correctly identify Federal funds for financial reporting and accountability purposes.
Recommendation	We recommend that FDOR monitor the effectiveness of its newly implemented policies and procedures.
State Agency Response and Corrective Action Plan	While we agree with the recommendation to monitor the effectiveness of newly implemented policies and procedures, the Department also points out that after the audit finding/recommendation for FY 2007-08, CSE provided communication to all Clerks of the Courts identifying the Federal awarding agency, the CFDA #, and the title of the award. The Department provided a copy of this communication dated September 14, 2009, to the Auditor General's staff in connection with the SFY 2008-09 audit. The Department's Cooperative Agreements with the 67 Clerks of the Courts were implemented prior to the FY 2007-08 audit finding and do not expire until 2013. We prefer not to attempt to amend all 67 of these agreements to add the information in this finding but will, as we did last year, provide this information to them via written communication. Prior to this year's audit finding, the Department revised its standard contract to include an attachment identifying this information, and this revised contract was used in the new agreements (FY 2009-10) with the subrecipient Manatee County Clerk of the Courts and State Attorney of the 11th Judicial Circuit, which we reported in our response to this same audit finding last year.
Estimated Corrective Action Date	Monitoring denotes an ongoing activity. The Department will communicate the necessary information to the Clerks of the Courts for SFY 2008-09 by February 28, 2010.
Agency Contact and Telephone Number	Mel Hedick, Process Manager (850) 413-0605

U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES

Finding Number	FA 09-048
CFDA Number	93.563
Program Title	Child Support Enforcement (CSE)
Compliance Requirement	Special Tests and Provisions – Establishment of Paternity and Support Obligations
State Agency	Florida Department of Revenue (FDOR)
Federal Grant/Contract Number and Grant Year	0904FL4004 2008-09
Finding Type	Noncompliance, Material Weakness, and Significant Deficiency
Finding	FDOR did not timely establish support obligations or commence proceedings to establish support obligations and if necessary, paternity, within the required time frame.
Criteria	45 CFR 303.4 <i>Establishment of Support Obligations</i> – Within 90 calendar days of locating the alleged father or noncustodial parent, regardless of whether paternity has been established, the VI-D agency shall establish an order for support or complete service of process necessary to commence proceedings to establish a support order and, if necessary, paternity (or document unsuccessful attempts to serve process).
Condition	<p>Our test of unobligated cases (cases where a support order has not been established) disclosed that for 8 of the 25 cases reviewed, FDOR did not establish a support order or complete service of process necessary to commence proceedings to establish a support order, and if necessary, paternity (or document unsuccessful attempts to serve process) within the required 90 calendar day time frame. Specifically:</p> <ul style="list-style-type: none"> ➤ For 4 of the 8 cases, FDOR did not timely establish a support order or document service of process or the unsuccessful service of process attempts within the required time frame of 90 calendar days of locating the alleged father or noncustodial parent. The number of days in excess of the required 90 calendar days for establishment ranged from 17 to 255 days. ➤ For 4 of the 8 cases, as of October 29, 2009, FDOR had not established a support order or documented service of process or unsuccessful service of process attempts to commence proceedings to establish a support order, and if necessary, paternity, within the required time frame of 90 calendar days of locating the alleged father or noncustodial parent. The number of days in excess of the required 90 calendar days as of October 29, 2009, for establishment ranged from 32 to 297 days.
Cause	FDOR utilizes the CSE Component of the FLORIDA System, its legacy system, for establishment of paternity and support order activities. Even though the CSE Component provides tracking mechanisms for paternity and support order activities, it does not provide specific alerts when a case is nearing the impending deadline for appropriate actions. Also, FDOR management stated that the workload at some service sites could have impacted the timely case processing.
Effect	Untimely actions in regard to establishing support orders delay the initiation of enforcement actions.
Recommendation	We recommend that FDOR strengthen its procedures for case establishment to ensure cases are processed within the required time frames.
State Agency Response and Corrective Action Plan	The Program is in agreement. Corrective action to be taken will help improve timely identification of cases needing the next appropriate action of establishment of paternity and/or support. Steps for corrective action: 1. Review processes used by region staff to identify cases in the unobligated case file that are ready

for the next appropriate action of initiating paternity and/or support actions.

2. Develop guidelines for region staff to employ when identifying cases in the unobligated file that are ready for the next appropriate action of initiating paternity and/or support actions, using as one criteria the successful location of the noncustodial parent.

**Estimated Corrective
Action Date**

April 30, 2010

**Agency Contact and
Telephone Number**

Mel Hedick, Process Manager
(850) 413-0605

U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES

Finding Number	FA 09-049
CFDA Number	93.563
Program Title	Child Support Enforcement (CSE)
Compliance Requirement	Special Tests and Provisions – Securing and Enforcing Medical Support Obligations
State Agency	Florida Department of Revenue (FDOR)
Federal Grant/Contract Number and Grant Year	0804FL4004 2007-08 and 0904FL4004 2008-09
Finding Type	Noncompliance, Material Weakness, and Significant Deficiency
Prior Year Finding	Report No. 2009-144, Finding No. FA 08-042
Finding	FDOR did not have controls in place to utilize the National Medical Support Notice (NMSN). The NMSN provides notice of Federal requirements to employers concerning obligations to provide health care coverage for children of noncustodial parents, when appropriate.
Criteria	45 CFR 303.32, <i>National Medical Support Notice</i> – States are to have in effect procedures under which the state agency must use the NMSN to transfer notice concerning obligations to provide health care coverage of the child(ren) to employers within two business days after the date of entry of an employee who is an obligor in a IV-D case in the State Directory of New Hires.
Condition	FDOR did not until May 27, 2009, have controls in place to use the NMSN to transfer notice concerning obligations to provide health care coverage of the child(ren) to employers, where appropriate, within two business days after the date of entry of an employee, i.e., noncustodial parent, in the State Directory of New Hires. According to FDOR management, FDOR implemented applicable controls on May 27, 2009, through enhancements to CSE Automated Management System (CAMS) Phase I.
Cause	FDOR management indicated that even though the original design of CAMS Phase I included functionality for the NMSN (CS-EF-19), an enhancement to the original system design was necessary prior to implementation.
Effect	Failure to provide the NMSN to employers may result in children not being enrolled in an appropriate health insurance program.
Recommendation	On May 27, 2009, enhancements were implemented to CAMS Phase I that automatically generate the NMSN. We recommend that FDOR continue to utilize the NMSN (CS-EF-19) functionality to enforce the provision of health care coverage for children of noncustodial parents.
State Agency Response and Corrective Action Plan	The Program will continue to utilize the NMSN functionality to enforce obligations to provide health insurance.
Estimated Corrective Action Date	Completed - May 27, 2009
Agency Contact and Telephone Number	Mel Hedick, Process Manager (850) 413-0605

U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES

Finding Number	FA 09-050
CFDA Number	93.563
Program Title	Child Support Enforcement (CSE)
Compliance Requirement	Special Tests and Provisions – Provision of Child Support Services for Interstate Cases
State Agency	Florida Department of Revenue (FDOR)
Federal Grant/Contract Number and Grant Year	0804FL4004 2007-08 and 0904FL4004 2008-09
Finding Type	Noncompliance, Material Weakness, and Significant Deficiency
Prior Year Finding	Report No. 2009-144, Finding No. FA 08-043
Finding	Deficiencies continued to exist regarding provision of required child support services for interstate cases within the specified time frames.
Criteria	45 CFR 303.7(b), <i>Provision of services in interstate IV-D cases – Initiating State IV-D agency responsibilities</i> – Except when using the State's long-arm statute for establishing paternity, if referral is appropriate, the IV-D agency must within 20 calendar days of determining the noncustodial parent (NCP) is in another state, and if appropriate, receipt of any necessary information needed to process the case, refer any interstate IV-D case to responding states' central registries for action. The IV-D agency must within 30 calendar days of receipt of the request for additional information provide the IV-D agency or central registry in the responding state with any requested additional information or notify the responding state when the information will be provided; notify the IV-D agency in the responding state within 10 working days of receipt of new information on a case by submitting an updated form and any necessary additional documentation; and, send a request for a review of a child support order to another state within 20 calendar days of determining that a request for review of the order should be sent to the other state and of receipt of information from the requestor necessary to conduct the review.
Condition	<p>For interstate cases, FDOR staff have multiple time frames to meet when providing the required child support enforcement services or information to other states. We tested 14 initiating and 11 responding interstate cases to determine if FDOR staff met these time frames, as applicable. Our tests disclosed that for 7 of 14 initiating interstate cases involving 8 actions FDOR staff took to meet applicable time frames, FDOR did not provide the required child support enforcement services or information to other states within the required time frames. Specifically:</p> <ul style="list-style-type: none"> ➤ For 5 of the 14 initiating interstate cases tested, FDOR did not refer the case to the responding state for action within the required time frame of 20 calendar days of determining the NCP was in the other state and receipt of any necessary information needed to process the case. The number of days in excess of the required 20 calendar days for referral ranged from 3 to 141 days. ➤ For 2 of the 5 applicable initiating interstate cases tested where requests for additional information were received from the responding state, FDOR did not provide the requested information within the required time frame of 30 calendar days after receipt of the request. The number of days in excess of the required 30 calendar days for providing the additional information were 36 and 52 days. ➤ For 1 applicable initiating interstate case tested where a custodial parent requested a review of a child support order, FDOR did not request the review by the responding state within the required time frame of 20 calendar days of

receiving the request. The number of days in excess of the required 20 calendar days for requesting the review was 44 days.

Cause	FDOR utilizes the CSE Component of the FLORIDA System, its legacy system, for processing interstate activities. Even though the CSE Component does provide tracking mechanisms for interstate activities, it does not provide specific alerts when an initiating case is nearing the impending deadlines for appropriate actions. Also, FDOR management stated that the workload at some service sites could have impacted the timeliness of case processing. In addition, FDOR did not update its existing interstate procedures until June 25, 2009, to address time frames, e.g., identifying the point at which the 20 calendar day time frame required under 45 CFR 303.7(b)(2) would begin.
Effect	Untimely actions in regard to initiating interstate cases may delay the processing of child support enforcement orders and may further delay the initiation of enforcement actions.
Recommendation	We recommend that FDOR ensure that initiating interstate case actions are taken within the required time frames.
State Agency Response and Corrective Action Plan	These findings mirror findings from the 2008 audit. The Department implemented a corrective action plan for the 2008 findings that should result in improving timeliness in interstate actions. As part of that corrective action plan, increased and regular communication with the region staff regarding interstate actions has occurred. The Department will utilize its existing self-assessment process for assessing the impact of the corrective action plan implemented for the 2008 findings and will make appropriate adjustments through that process.
Estimated Corrective Action Date	Completed - Self-assessment FY 2009-10
Agency Contact and Telephone Number	Mel Hedick, Process Manager (850) 413-0605

U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES

Finding Number	FA 09-051
CFDA Number	93.568
Program Title	Low-Income Home Energy Assistance Program (LIHEAP)
Compliance Requirement	Allowable Costs/Cost Principles; Matching, Level of Effort, Earmarking; and Reporting
State Agency	Florida Department of Community Affairs (FDCA)
Federal Grant/Contract Number and Grant Year	Various
Finding Type	Significant Deficiency
Prior Year Finding	Report No. 2009-144, Finding No. FA 08-046
Finding	FDCA management had not established appropriate internal controls regarding user access and systems development and modification for the Grants Administration System (GAS).
Criteria	<p>45 CFR 96.30(a), <i>Fiscal control and accounting procedures</i></p> <p>Information Technology Best Practices</p> <p>Access Controls: Management should implement and document procedures that provide access control based on an individual's demonstrated need to view, add, or delete data. Access controls should include the use of individual user identifications (IDs) and passwords to allow for attributing user activities to the responsible user. Additionally, the risk of inappropriate or unnecessary access privileges can be reduced through the employment of such controls as ensuring users participate in information security awareness training, documenting authorizations for system access, periodically reviewing the appropriateness of access privileges, and promptly removing the access privileges of former employees.</p> <p>Systems Modification Controls: Establishing controls over the modification of application software programs helps to ensure that only authorized programs and authorized modifications are implemented. Only after the modification has been completed, has received both system testing and user acceptance testing, and has been approved by internal IT project management or the contractor and the user, should it be moved into production.</p>
Condition	<p>FDCA procedures required subgrantees to use GAS to electronically transmit Requests for Reimbursement (RFR). LIHEAP program staff print the RFRs, and circulate them manually to obtain the required program and fiscal management approvals. FDCA staff also used GAS to account for and support LIHEAP subgrantee expenditures entered into the State's accounting system (FLAIR) and to demonstrate compliance with earmarking requirements. During the 2008-09 fiscal year, \$49,721,644 was processed through GAS for payment to 46 subgrantees.</p> <p>As similarly noted in the prior audit, we noted the following:</p> <ul style="list-style-type: none"> ➤ Written policies and procedures for the systems development and modification process, assigning and removing user IDs, and monitoring access privileges to the GAS application had not been developed. However, in May 2009, new user groups with designated access privileges were implemented and information security awareness training began to be provided. ➤ Additional aspects of FDCA security controls in the area of user access needed improvement. Specific details of the issues are not disclosed in this report to avoid the possibility of compromising FDCA security. Appropriate

FDCA personnel have been notified of the issues.

- Prior to May 2009, changes to GAS programming code were both performed and implemented by the same contractor and were not subject to user testing prior to being placed in production. FDCA staff indicated that a beta testing system was subsequently developed in May 2009 but had not been fully implemented as of June 30, 2009.

Cause	FDCA staff had not completed the implementation of system control improvements as of June 30, 2009.
Effect	Absent appropriate security and systems development and modification controls, the integrity of the data contained within GAS is subject to increased risk of compromise.
Recommendation	We again recommend FDCA implement and document appropriate system security, development, and modification controls and procedures to ensure that access to the system is properly reviewed, approved, and monitored. Additionally, we recommend that, upon full implementation, FDCA monitor the beta testing system to ensure that changes to GAS are appropriately approved, documented, and tested prior to being placed in operation.
State Agency Response and Corrective Action Plan	The LIHEAP program concurs with this finding. The LIHEAP was cited in the prior year audit FA 08-046 for the same finding; however, all items listed in the conditions above are completed with the exception of the beta testing system, which is in process at this time.
Estimated Corrective Action Date	September 30, 2010
Agency Contact and Telephone Number	Paula Lemmo, Community Program Manager (850) 922-1844

U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES

Finding Number	FA 09-052 (Interim Finding No. FAWI-3)
CFDA Number	93.575, 93.596, 93.713 (ARRA)
Program Title	Child Care and Development Fund (CCDF) Cluster
Compliance Requirement	Cash Management
State Agency	Florida Agency for Workforce Innovation (FAWI)
Federal Grant/Contract Number and Grant Year	G0902FLCCDF 2009
Finding Type	Noncompliance and Significant Deficiency
Finding	In some instances, FAWI drew down funds without documenting that the funds were required for immediate cash needs.
Criteria	45 CFR 92.20(b)(7), <i>Cash Management</i>
Condition	During the 2008-09 fiscal year, FAWI drew down funds totaling approximately \$251 million for the CCDF Cluster. We tested 17 draws totaling approximately \$44 million. The draws tested included \$37,835.82 in ARRA funds. Our tests disclosed that 2 draws included amounts totaling \$11.5 million in non-ARRA funds for which the immediate need was not evidenced. Subsequent to our audit inquiry, FAWI management provided spreadsheets identifying invoices received in Finance and Accounting to support \$10.2 million of the amounts drawn. However, the immediate cash need for the remainder of the amounts drawn (\$1.3 million) was not supported. FAWI staff indicated that the remainder of the draw amount was based on a grant balance that was also funded with transfers from FDCFS. Further, we noted that supervisory review of the cash request prior to the drawdown of funds was not documented.
Cause	In the two instances described above, draws were initially made based on e-mails from FAWI management directing the drawdown of additional funds. Also, FAWI personnel indicated that all cash requests for CCDF were reviewed, but the review was not documented by initialing or signing off on the cash requests or retaining documentation supporting that the draw amount was commensurate with expenditures to be vouchered.
Effect	Without maintaining and providing appropriate supporting documentation for supervisory review, draws may be made for inappropriate amounts and not be subject to detection.
Recommendation	FAWI should maintain documentation to support the amount drawn and provide such documentation to supervisory staff or management for review. To demonstrate that internal controls were followed, we also recommend that the reviewer document his or her review of cash requests.
State Agency Response and Corrective Action Plan	The two draws identified by the auditors "for which the immediate need was not evidenced" were exceptional cases which required special draw requests as evidenced by the email requests sent to the cash management unit. The requestor received management approval prior to sending the special requests, justifying the amount with tapes totaling the invoices pending payment. These exceptions to the normal cash draw methodology were necessary to ensure timely posting of large Early Learning Coalition (ELC) payment vouchers after other vouchers for lesser amounts were posted ahead of these vouchers in State Accounts, using cash intended for these large ELC payments. FDFS (Florida Department of Financial Services) does not process vouchers on a first in/first out (FIFO) basis which means vouchers input at a later date may be paid ahead of vouchers already in FLAIR (Florida Accounting and Information Resource system) that are waiting on cash draws to post. Documentation of the justification and approval should have been provided and filed with the cash requests. Future special draw requests will include detailed documentation at the invoice level and documentation of supervisory approval.

**Estimated Corrective
Action Date**

No further correction required.

**Agency Contact and
Telephone Number**Wayne Summerlin
(850) 245-7348

U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES

Finding Number	FA 09-053
CFDA Number	93.767
Program Title	Children's Health Insurance Program (CHIP)
Compliance Requirement	Activities Allowed or Unallowed and Allowable Costs/Cost Principles
State Agency	Florida Department of Health (FDOH)
Federal Grant/Contract Number and Grant Year	05-0805FL5021 and 05-0905FL5021
Finding Type	Noncompliance and Significant Deficiency Questioned Costs – \$1,279,399.72 (Federal Share \$879,979.75)
Prior Year Finding	Report No. 2009-144, Finding No. FA 08-052
Finding	FDOH procedures were not adequate to ensure that Children's Medical Services (CMS) payments were accurate and adequately supported. Additionally, contrary to Federal requirements, FDOH did not always maintain records to support salary and benefits charged to the Program.
Criteria	OMB Circular A-87, Attachment A, Section C, <i>Basic Guidelines</i> OMB Circular A-87, Attachment B, Section 8.h., <i>Support of Salaries and Wages</i> Section 287.058(1), Florida Statutes, <i>Contract Document</i> – A written agreement is required for the procurement of contractual services in excess of an established threshold (i.e., \$25,000) with limited exceptions. FDOH Policy DOHP 57-06-08 Bureau of Revenue Management <i>Single Federal Award Certification Process and Responsibilities</i> . This policy requires all employees, including contracted employees who are paid 100 percent from a particular program, to complete a payroll certification.
Condition	CHIP expenditures totaling \$381 million were reported on the Schedule of Expenditures of Federal Awards. The Florida Agency for Health Care Administration (FAHCA) provided CHIP funds to FDOH for the provision of services to eligible children with special health care needs. During the 2008-09 fiscal year, FDOH expended CHIP funds totaling approximately \$99.6 million (Federal and State share) related to these services. We tested 40 expenditure transactions, 30 of which related to FDOH CMS payments. As discussed below, our tests disclosed instances in which CMS payments were not proper or were not properly supported. Providers of CMS services were generally paid based on Medicaid reimbursement rates established by FAHCA. The FDOH Case Management Data System (CMDS) determined the reimbursement amount to be paid to the provider. In this System, the reimbursement amounts were determined based on a table of Medicaid reimbursement rates by fee code number. We noted 1 instance where the payment for CMS services to a provider was based on an incorrect reimbursement rate, which resulted in an overpayment of \$863.06. Additionally, we noted instances in which CMS payments for contract employees were not fully supported by required documentation. Specifically, ➤ In three instances, payments totaling \$15,023.39, \$20,377.71, and \$19,715.34 were made to nonprofit entities for contract employees to perform CMS care coordination and related support functions. FDOH staff indicated that one of the payments was made based on a verbal agreement with the nonprofit entity providing the contract employees. Two payments were made based on a written agreement that was no longer in effect at the time of the payment. The total amount paid during the 2008-09 fiscal year when written agreements were not in effect totaled \$1,278,536.66. We were provided with written agreements that became effective subsequent to the

three payments. The agreements were effective March 1, 2009, and May 1, 2009.

- Regarding the above payments to nonprofit entities for contract employees, salary costs attributable to two contract employees totaling \$2,954.56 and \$967.20 were charged to the Program; however, certifications were not on file to evidence that the employees worked solely on the Program.

Cause

In regard to the payment of the incorrect reimbursement rate, the CMS Area Office relies on updates posted in the FDOH CMDS, which FDOH staff indicated were not always timely.

The three payments made for contract employees resulted from delays in negotiating and obtaining written agreements with the nonprofit entities.

A certification was not obtained for one of the contract employees who worked solely on the Program due to an oversight. The other employee that did not have a certification worked part-time as a contract employee and part-time as an FDOH employee. The employee's salary as a contract employee was charged 100 percent to CHIP. The FDOH position was charged to a random moment sampling account code, which accumulates expenditures for positions that are subsequently allocated to multiple Federal and State programs and activities. FDOH staff indicated that they did not consider it necessary to obtain a certification for this part-time employee because the employee's combined salary for both positions were not funded 100 percent from CHIP.

Effect

An improper payment for medical services was made. Additionally, absent a written agreement, we could not determine that the rates paid were consistent with agreed-upon terms. Also, the Program was charged costs that were not substantiated by appropriate records.

Recommendation

We recommend that FDOH CMS enhance procedures to ensure that payments are in the correct amount. Additionally, we recommend that contracts for services be reduced to writing in a timely manner and that FDOH procedures be enhanced to ensure that medical service payments are accurate and adequately supported. Also, we recommend that FDOH maintain payroll certifications as appropriate for all contract employees that work on Federal programs.

**State Agency Response and
Corrective Action Plan**

We concur that FDOH/CMS may have made some provider payments that were not always at the current Medicaid rate. The 25 plus year old CMDS payment system requires substantial effort to accurately maintain current payment rates. FDOH/CMS has already addressed the issue of assuring that contracts for services are in place. As referenced in the finding, the agreements were effective March 1, and May 1, of 2009. FDOH/CMS concurs that errors were made in the instances cited related to tracking time and effort for the one full-time and one part-time employee.

CMS has engaged an external third party administrator that will take over all CMDS payment and data functions within the next 18 to 24 months.

No corrective action is needed for the finding related to contracts for services being in place with the not-for-profits that provided staffing for CMS. As reported by the auditor the contracts are now in place.

CMS will continue to remind staff and their supervisors that they must report time and effort if their position is directly supported by federal grant funds.

**Estimated Corrective
Action Date**

March 1, 2012

**Agency Contact and
Telephone Number**

Randy Wilcox
(850) 245-4219

U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES

Finding Number	FA 09-054
CFDA Number	93.767
Program Title	Children's Health Insurance Program (CHIP)
Compliance Requirement	Allowable Costs/Cost Principles
State Agency	Florida Department of Health (FDOH)
Federal Grant/Contract Number and Grant Year	05-0705FL5021, 05-0805FL5021, 05-0905FL5021
Finding Type	Noncompliance and Significant Deficiency Questioned Costs – \$14,295,388
Finding	FDOH did not fully demonstrate the appropriateness of the costs charged to CHIP with respect to a contract with the University of Florida (UF). Additionally, FDOH procedures did not provide for a complete reconciliation of payments made to costs incurred by UF or provide for the return of excess funds to FDOH.
Criteria	<p>OMB Circular A-87, Attachment A, Section C. – Costs must be necessary and reasonable for proper and efficient performance and administration of Federal awards and must be authorized or not prohibited under State or local laws or regulations. In determining reasonableness of a given cost, consideration shall be given to the restraints or requirements imposed by such factors as sound business practices; arms length bargaining; Federal and State laws; the market prices for comparable goods or services; and significant deviations from the established practices of the governmental unit which may unjustifiably increase the Federal award's costs.</p> <p>42 CFR 457.940, <i>Procurement standards</i> – A State must provide for free and open competition, to the maximum extent practical, in the bidding of all procurement contracts for coverage or other services in accordance with procurement requirements of 45 CFR 92.36 or use payment rates based on public or private payment rates for comparable services for comparable populations, consistent with principles of actuarial soundness.</p> <p>45 CFR 92.36(a), <i>Procurement</i> – When procuring property and services under a grant, a State will follow the same policies and procedures it uses for procurements from its non-Federal funds. Section 287.057(5)(f), Florida Statutes, provides that contractual services and commodities related to health services involving examination, diagnosis, treatment, prevention, medical consultation, or administration and services and commodities provided by governmental agencies are not subject to competitive solicitation requirements.</p> <p>OMB Circular A-87, Attachment B, 9. <i>Contingency Provisions</i> – Contributions to a contingency reserve or any similar provision made for events the occurrence of which cannot be foretold with certainty as to time, intensity, or with an assurance of their happening, are unallowable.</p> <p>45 CFR 92.22 (a), <i>Allowable Costs</i> – Grant funds may be used only for: (1) The allowable costs of the grantees, subgrantees, and cost-type contractors, including allowable costs in the form of payments to fixed-price contractors; and (2) Reasonable fees or profit to cost-type contractors but not any fee or profit (or other increment above allowable costs) to the grantee or subgrantee.</p>
Condition	FDOH procured a three-year contract with UF in May 2003 to develop an Integrated Care System (ICS), to provide qualified children comprehensive health care coverage funded by Title XXI of the Social Security Act. As authorized by Florida law, in lieu of competitively procuring a new contract FDOH renewed the contract in July 2006 for three years and in May 2009, extended the contract through December 2009. The total value of the contract was \$62,708,565. During the 2008-09 fiscal year, FDOH paid UF \$14,295,388 in CHIP funds (\$12,500,879 for member services and \$1,794,509 for administration of the ICS).

As described below, FDOH did not provide assurance that costs charged under the contract were necessary and reasonable:

- During the 2008-09 fiscal year, the contract was amended twice. The first amendment, occurring in November 2008, increased the contract amount by \$4,000,000, which, according to the cost/price analysis, was to cover increasing enrollment and medical services to CHIP enrollees. The second, occurring in April 2009, extended the length of the contract by six months and included a declaration that the contractual relationship was that of a vendor, but did not modify the nature of the services to be provided. (Prior to this amendment, the contractual relationship was deemed to be a grantor/subrecipient relationship.) This amendment also increased the total value of the contract by approximately \$28.9 million, \$7.9 million for the cost of the six-month contract extension and \$21 million to incorporate the original cost of the 2003 contract.

Documentation for the November and April amendments included a sheet entitled Cost/Price Analysis indicating that the price for the contract was based on Medicaid rates and Medicaid claims history and that the claims history indicated that medical expenditures and enrollment had increased. However, the conclusions noted in the cost/price analyses were not sufficiently detailed to demonstrate the reasonableness of the rates paid. For example, the cost/price analysis did not include a calculation to show how the capitated rate was derived from the various Medicaid rates paid for provider services.

- FDOH Children's Medical Services (CMS) procedures included performing annual reconciliations of FDOH payments made to UF to UF's monthly expenditures for ICS medical services. The reconciliations were used to determine the amount UF expended for medical services and to determine whether an adjustment to the contract rates was needed. The reconciliation prepared in November 2008 by FDOH CMS for the 2007-08 fiscal year, identified payments totaling \$2,418,842 that exceeded UF expenditures, of which FDOH allowed \$821,281 for a reserve.

We found that the CMS reconciliation did not take into account FDOH payments to UF for administration, and it provided for a reserve account, which was not contemplated by the contract and contrary to Federal regulations. Moreover, and in contrast to the CMS reconciliation, in September 2008, FDOH's Contract Administrative Monitoring Unit conducted on-site monitoring for this contract and noted that for the 2007-08 fiscal year, FDOH payments to UF for the contract exceeded UF expenditures by \$3,270,477 (\$2,764,262 member services and \$506,215 administration). The inclusion of administrative costs in this reconciliation and the exclusion of a reserve, may provide a reasonable representation of the amount of residual for the 2007-08 fiscal year.

Since the inception of the contract, FDOH has allowed UF to retain residual amounts and maintain a reserve account. Irrespective of whether the contractual relationship is considered to be that of a vendor, FDOH and UF are components of the State government and residual amounts maintained by UF in excess of costs represent an incremental profit not allowed by Federal regulations.

Cause

According to FDOH personnel, FDOH allowed UF to retain excess funds because UF is responsible for all medical claims and a medical loss reserve was needed to insure that UF was able to cover any catastrophic events that could occur. However, pursuant to the terms of the contract, if payments that would have been made for medical claims are greater than the actual fixed price unit cost payments, FDOH is to make UF whole.

Effect	Absent documented detailed analyses of competitive market pricing, FDOH cannot demonstrate that amounts paid were in the best interest of the State and the Federal grantor agency. Failure to timely identify and recoup overpayments may result in disallowance of cost by the Federal government.
Recommendation	We recommend that FDOH ensure appropriate documentation is retained in the contract file demonstrating that costs paid are reasonable and necessary and consistent with public and private payment rates for similar services. Additionally, FDOH should seek clarification from USDHHS concerning whether contracts, such as the one described above with UF, are properly exempted from competitive procurement as provided in Section 287.057(5)(f), Florida Statutes, or are in contravention of 45 CFR 457.940 which requires free and open competition to the maximum extent possible. FDOH should ensure that amounts in excess of actual expenditures are promptly returned to FDOH, and contract rates are timely adjusted. Additionally, FDOH should discontinue the funding of a reserve at UF. We also recommend that FDOH perform a full reconciliation of amounts paid to amounts expended from the inception of the contract in 2003 through its termination and recoup the total unexpended balance from UF.
State Agency Response and Corrective Action Plan	<p>CMS / FDOH does not fully concur. Per Florida Statute 391.045 (1) CMS is directed to use Medicaid reimbursement rates to the maximum extent possible where feasible. Further, the Agency for Health Care Administration (ACHA) staff have recently stated in various public forums that Florida Medicaid rates are set at approximately 57% of Medicare rates for adults and 61% of Medicare rates for Children. We believe that the direction provided by Florida law and the information provided by AHCA staff regarding reimbursement rates is sufficient justification to demonstrate that medical service payment rates are in the best interest of the state. The reconciliation of the provider's medical expenditures is based on Florida Medicaid rates. In addition it should be noted that the initial contract with the University of Florida was awarded after a competitive procurement was issued. Shands hospital responded to competitive procurement and during negotiations deferred to UF, their network partner, to become the entity that would engage in the contractual relationship with FDOH / CMS. As referenced in the preliminary audit recommendation, Section 287.057 exempts contracts with public universities from competitive procurement. It also exempts medical services and medical service administrative activities from competitive procurement. Based on the HHS web site it appears that the Children's Health Insurance Program Reauthorization Act of 2009 exempts these federal funds from OMB Circular A-133. The issue of subrecipient or vendor may now be mute. In the absence of application of A-133, the determination of subrecipient or vendor would fall back to a state determination which exempts universities from the state procedure for determination.</p> <p>The Auditor General's fiscal year ended June 30, 2004, audit findings addressed the issue of the University of Florida retaining funds and the need for the funds to retain their identity. In the agency response FDOH / CMS stated that it would amend the contract to stipulate that annual surplus funds will remain with the university and will be used in accordance with Federal Title XXI requirements and will be used within the purpose and scope of the contract. We also stipulated that at such time as the contract is terminated and or not renewed with the university that any unencumbered surplus will be returned to the department. The operating cash balance is necessary to cover costs of medical services from month to month based on the premium paid per each child enrolled for each month. Fluctuations in actual medical loss occur on a monthly basis. Some months costs exceed the revenue produced by the monthly premiums and in other months the costs are less. In order to avoid delays in provider payments or disruptions to patient services the university must rely on the available operating cash balance. The contract does stipulate that FDOH / CMS will make the university whole if it incurs a loss. The process for determining this is the annual reconciliation of expenditures. This provision should not be interpreted to mean that we will amend the contract on a monthly basis to cover the cash flow requirements of paying</p>

medical claims. It is not reasonable to expect that the university would “donate” its funds to cover the monthly fluctuation in medical service expenditures. This fluctuation reinforces the need for an operating reserve. The contract ended 12/31/09 (initial three years, three year renewal, and a six month extension). Based on the previous response to the FY 03/04 Auditor General's report, we have requested that the University provide a complete accounting of surplus funds that were generated over the course of the contract and to return any remaining unencumbered surplus funds. In addition in the new contract with UF CMS will be amended to cap the amount of cash that can be retained and stipulate that a quarterly report must be submitted to identify cash balances and any expenditures that have been made from the balance. CMS has stipulated in the contract that all funds must be spent on the Title XXI program.

CMS will work thru AHCA to determine the accuracy of the HHS website with regard to the applicability of OMB A-133 and to determine if the provider is able to retain a cash balance sufficient to pay claims and to cover medical losses in excess of the forecasted amount.

CMS will amend the contract as reflected above to cap the amount of cash that the provider can retain and to require quarterly reports identifying the cash balance and any expenditures made from the balance.

**Estimated Corrective
Action Date**

June 2010, April 2010

**Agency Contact and
Telephone Number**

Randy Wilcox
(850) 245-4219

Auditor's Remarks

With respect to our findings and FDOH's response relative to the contract rates used, it was not our intention to question whether Medicaid rates should be used. But, rather, our point was that FDOH did not provide documentation evidencing how the capitated rate paid UF was derived from the various Medicaid rates paid for provider services. Concerning FDOH's response relative to the UF reserve, while we understand the usefulness of the reserve, Federal cost principles do prohibit contributions to a reserve. In regards to FDOH's comment regarding the applicability of OMB Circular A-133, CHIP is included in the 2009 OMB Circular A-133 Compliance Supplement, which identifies compliance requirements to be applied in an OMB Circular A-133 audit.

U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES

Finding Number	FA 09-055
CFDA Number	93.775, 93.776, 93.777, 93.778
Program Title	Medicaid Cluster
Compliance Requirement	Activities Allowed or Unallowed
State Agency	Florida Agency for Health Care Administration (FAHCA)
Federal Grant/Contract Number and Grant Year	05-0805FL5028 (Federal 2007-08); 05-0905FL5028 (Federal 2008-09)
Finding Type	Questioned Costs – \$9,355,603.37 (Federal Share \$6,018,387.72; Federal Grant No. 05-0805FL5028 \$1,628,368.23; Federal Grant No. 05-0905FL5028 \$4,390,019.49)
Prior Year Finding	Report No. 2009-144, Finding No. FA 08-056
Finding	Payments made to providers on behalf of clients for medical service claims were not always paid in accordance with established Medicaid policy and fee schedules. Specifically, the payments were for improper amounts or for unallowable services.
Criteria	<p>42 CFR 430 – <i>Grants to States for Medical Assistance Programs</i>, 42 CFR 433 Subpart C – <i>Mechanized Claims Processing and Information Retrieval Systems</i>, 42 CFR 447 Subpart B – <i>Payment Methods: General Provisions</i></p> <p>Medicaid Provider Coverage and Limitations Handbooks and Medicaid Fee Schedules</p>
Condition	<p>Claims totaling approximately \$13.9 billion were processed for Medicaid services during the 2008-09 fiscal year. We examined a sample of 200 claims totaling \$76,561.11 that were paid by the Florida Medicaid Management Information System (FMMIS) during the 2008-09 fiscal year to determine whether the payments were processed in accordance with established Medicaid policies and procedures and were only for allowable activities. Our tests disclosed that for 2 of the 200 claims reviewed, the claims were paid at a rate higher than the maximum allowable rate for the service type, resulting in a total overpayment of \$6.34. The 2 claims were for outpatient hospital and physician services.</p> <p>We also performed queries of FMMIS data for claims paid during the 2008-09 fiscal year for certain types of Home Health services, Developmental Disabilities Waiver services, Dental services, Chiropractic services, and Therapy services. Total payments for the claims queried totaled \$274,805,555.12 during the 2008-09 fiscal year. Our queries disclosed instances in which payments totaling \$9,355,597.03 for selected service types were not made in accordance with established Medicaid policy. Specifically, we noted the following:</p> <ul style="list-style-type: none"> ➤ According to the Medicaid Provider Coverage and Limitations Handbook for Home Health Services, personal care service and private duty nursing service claims were required to have prior authorization for reimbursement. Additionally, these services were not to be billed for less than two hours of service. Our queries disclosed 10,175 claims totaling \$7,659,194.36 for private duty nursing services and personal care services that were reimbursed without prior authorization. Additionally, our queries disclosed 171 claims totaling \$2,088.40 for personal care services and 2,003 claims totaling \$51,419.70 for private duty nursing services that were paid for claims with less than two hours of service. ➤ According to the Medicaid Provider Coverage and Limitations Handbook for the Developmental Disabilities Waiver Services Special Medical Home Care, services were to be provided in a licensed group home. Our queries disclosed 739 claims totaling \$1,477,053.87 that were paid for Special Medical Home Care services that had a place of service code indicating

Other Place of Service rather than the service code for Group Home.

- The Medicaid Provider Coverage and Limitations Handbook for Dental Services required that for periodontal services, certain types of services could not be billed on the same date of service, for the same recipient, by the same provider. Our queries disclosed that contrary to this policy, one claim totaling \$300 for gingivectomy or gingivoplasty – four or more contiguous teeth or bounded teeth and gingivectomy or gingivoplasty – one to three contiguous teeth or bounded teeth, were claimed together for the same date of service for the same recipient, by the same provider. Likewise, one claim totaling \$30 for periodontal scaling and root planing – four or more teeth per quadrant and periodontal scaling and root planing – one to three teeth per quadrant were claimed together for the same date of service for the same recipient by the same provider, contrary to Medicaid policy.
- According to the Medicaid Provider Coverage and Limitations Handbook for Chiropractic Services, claims were only to be reimbursed for a maximum of one visit per day, per recipient up to a maximum of 24 visits per recipient within a calendar year. Additionally, chiropractic services may be provided only in an ambulatory surgical center, chiropractor's office, county health department, emergency room, Federally qualified health center, hospital, long-term care facility, recipient's home, or rural health clinic. Our queries disclosed 292 claims totaling \$4,567.90 that were paid for chiropractic services that exceeded 24 visits per the 2008 calendar year. Additionally, our queries disclosed 6 claims totaling \$103.45 that were paid for chiropractic services in a place of service that was unallowable.
- According to the Medicaid Provider Coverage and Limitations Handbook for Therapy Services, Speech-Language Pathology services pertaining to the provision of augmentative and alternative communication systems and Physical Therapy and Occupational Therapy services pertaining to wheelchair evaluations and fittings claims were the only therapy services allowed for recipients age 21 and older. Our queries disclosed 20 claims totaling \$391.11 that were paid on behalf of Medicaid recipients over 21 that were not allowable for adults, as specified in the Coverage and Limitations Handbook.

We also performed queries of FMMIS during the 2008-09 fiscal year for certain Medicaid provider requirements. According to the Provider General Handbook, a provider can be terminated for any reason, at any time, by the provider's request or by the State with a 30-day written notice and that the claims paid after termination must be for services that were provided with dates of service prior to the provider's effective termination date. During the 2008-09 fiscal year, 1,589 providers were terminated from participation in the Medicaid Program. Our queries of FMMIS with respect to 260 terminated providers disclosed 2,995 claims totaling \$160,448.24 that were paid to providers for a service date after the providers were terminated from the Medicaid Program. Of this amount, 34 claims totaling \$4,452.30 were paid for a service date after FMMIS was updated to show the providers were terminated.

Cause

Based on FAHCA staff's response to our inquiries, the reasons for the payment errors included FMMIS not being updated timely or accurately with the proper information, claims coded improperly, and FMMIS not being programmed correctly. FAHCA staff indicated that a request for a FMMIS programming change was being submitted to the fiscal agent to prevent Personal Care and Private Duty Nursing services from paying for less than two hours of service. Regarding private duty nursing services and personal care services claims being paid without prior authorizations, FAHCA management indicated that edits were in place to prevent these claims from being paid but could not explain why the edits had been bypassed.

Effect	Absent appropriate controls, erroneous claims may be processed and paid, and may remain undetected by FAHCA personnel.
Recommendation	We recommend that FAHCA ensure that appropriate electronic or manual controls are in place and operating effectively to ensure that Medicaid claims are accurately and properly processed by FMMIS. Additionally, FAHCA should ensure that FMMIS is updated timely with the proper information.
State Agency Response and Corrective Action Plan	<p>Waiver service providers bill with a Place of Service Code 99. In accordance with the Florida Medicaid Provider Reimbursement Handbook, CMS-1500, effective July 2008: Place of Service Code 14 Group Home is defined as: Congregate residential foster care setting for children and adolescents in state custody that provides some social, health care, and educational support services and that promotes rehabilitation and reintegration of residents into the community. Place of Service Code 99 Other Unlisted Facility is defined as: Other service facilities not identified above. Payments were made correctly in accordance with established Medicaid policy and fee schedules for the provider type. Issue 1: Home Health Claims Paying Without A Prior Authorization - The problem has been addressed with the appropriate staff in the Bureau of Medicaid Contract Management. The claims that were identified by the AG's Office would not have bypassed the prior authorization requirements in the MMIS if they were processed for payment today. Issue 2: Private Duty Nursing Claims Paying Less Than The Allowable Amount - A CSR has been submitted to change the way the MMIS processes these claims. Once the CSR is implemented, PDN claims will not pay unless more than 2 units of service are billed on the claim per day. Practitioner Services Unit research current FLMMIS coding and contact the Medicaid fiscal agent if needed to identify why: Chiropractic services providers were reimbursed for visits in excess of 24 per year, without obtaining required prior authorization; Chiropractic providers were paid for services furnished in places of service not allowed by program policy. File Maintenance and/or Change Orders be submitted to the fiscal agent, as necessary, to prevent future overpayments of chiropractic services.</p>
Estimated Corrective Action Date	Ongoing
Agency Contact and Telephone Number	Beth Kidder (850) 412-4189
Auditor's Remarks	In response to our finding concerning \$1,477,053.87 paid for Developmental Waiver Services Special Medical Home Care, FAHCA indicated that waiver service providers bill with a Place of Service Code 99 – Other, and that the claims were paid correctly. However, absent more specific description of the place of service, FAHCA records did not demonstrate that the claimed services were delivered in an allowable place of service (that is, a licensed group home).

U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES

Finding Number	FA 09-056
CFDA Number	93.775, 93.776, 93.777, 93.778
Program Title	Medicaid Cluster
Compliance Requirement	Activities Allowed or Unallowed
State Agency	Florida Agency for Health Care Administration (FAHCA)
Federal Grant/Contract Number and Grant Year	05-0805FL5028 (Federal 2007-08); 05-0905FL5028 (Federal 2008-09)
Finding Type	Questioned Costs – \$1,845,749.99 (Federal Share - \$1,202,547.28; Federal Grant No. 05-0805FL5028, \$241,398.79; Federal Grant No. 05-0905FL5028, \$961,148.48)
Prior Year Finding	Report No. 2009-144, Finding No. FA 08-057
Finding	Overpayments made to HMO plans on behalf of deceased clients were not timely recouped.
Criteria	42 CFR 438 – <i>Managed Care</i>
Condition	During the 2008-09 fiscal year FAHCA paid \$2,563,233,005 in fixed monthly payments (i.e., capitation) to HMO plans. Audit queries of the Florida Medicaid Management Information System (FMMIS) for these payments disclosed payments totaling \$4,060,141.03 in which HMO plans were paid on behalf of Medicaid recipients subsequent to the recipient's date of death. Our audit queries disclosed that overpayments to HMO plans were not always timely recouped. For example, HMO overpayments for the month of July 2008 totaled \$264,710.93. As of June 30, 2009, only 9.26 percent of the July 2008 overpayments had been recouped by FAHCA. The total balance of HMO overpayments during the 2008-09 fiscal year not recouped as of June 30, 2009, totaled \$1,845,749.99.
Cause	The failure to timely recoup capitation overpayments was due to the implementation of a new Third-Party Liability (TPL) contract with a new vendor. The original contract, effective November 1, 2008, did not contain provisions that addressed the identification and recovery of Medicaid payments made after a recipient's death ("date of death" projects). Consequently, FAHCA executed a contract amendment effective July 1, 2009, that contained provisions for the TPL vendor to conduct "date of death" projects. FAHCA management indicated that the new TPL vendor began "date of death" projects in October 2009.
Effect	Erroneous capitation payments were not timely recouped.
Recommendation	We recommend that FAHCA ensure the timely recoupment of claim overpayments.
State Agency Response and Corrective Action Plan	The Agency will make every effort to ensure overpayments made to HMO plans on behalf of deceased clients are recouped, as timely as possible. The Medicaid Third Party Liability Vendor will review claims paid after date of death as part of its Medicaid Overpayments Project.
Estimated Corrective Action Date	Ongoing
Agency Contact and Telephone Number	Jennifer Barrett (850) 412-4137

U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES

Finding Number	FA 09-057
CFDA Number	93.775, 93.776, 93.777, 93.778
Program Title	Medicaid Cluster
Compliance Requirement	Activities Allowed or Unallowed, Allowable Costs/Cost Principles, Reporting
State Agency	Florida Agency for Health Care Administration (FAHCA)
Federal Grant/Contract Number and Grant Year	05-0805FL5028 (Federal 2007-08); 05-0905FL5028 (Federal 2008-09)
Finding Type	Significant Deficiency

Finding	<p>The Florida Medicaid Management Information System (FMMIS) and the Decision Support System (DSS) were integral to the operations of the Medicaid Program. The FMMIS was used to enroll providers, process Medicaid claims, adjudicate claims, accept and process encounter claims for data collection, and reimburse providers. FMMIS data was imported into DSS to enable efficient reporting and data analysis. In the Information Technology audit report No. 2010-025, dated October 2009, we disclosed deficiencies related to access control documentation, access privileges, user identification, program and data change controls, and reconciliations between FMMIS and DSS that, in combination, we consider to be a significant deficiency. Details of the findings and recommendations, as well as, FAHCA management's responses are included in that report.</p>
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U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES

Finding Number	FA 09-058
CFDA Number	93.775, 93.776, 93.777, 93.778
Program Title	Medicaid Cluster
Compliance Requirement	Activities Allowed or Unallowed, Allowable Costs/Cost Principles, Reporting, Special Tests and Provisions – Provider Eligibility, Special Tests and Provisions – Inpatient Hospital and Long-Term Care Facility Audits
State Agency	Florida Agency for Health Care Administration (FAHCA)
Federal Grant/Contract Number and Grant Year	05-0805FL5028 (Federal 2007-08); 05-0905FL5028 (Federal 2008-09)
Finding Type	Noncompliance and Significant Deficiency Questioned Costs – \$171,120,169.17
Finding	<p>During the 2008-09 fiscal year, FAHCA paid approximately \$13.9 billion in Medicaid payments to providers for medical services provided to Medicaid recipients. We recently conducted two operational audits of the Medicaid Program. In a report entitled <i>Medicaid Payments and Related Controls – Operational Audit</i>, we disclosed deficiencies in controls over FAHCA's issuance of emergency payments to Medicaid providers, contractor and subcontractor monitoring, and Medicaid claims processed by the Florida Medicaid Management Information System (FMMIS). We anticipate issuing, in the next few weeks, a report entitled <i>Medicaid Facility Reimbursement Rates – Operational Audit</i>, on the other operational audit.</p> <p>In report No. 2010-139 entitled <i>Medicaid Payments and Related Controls – Operational Audit</i>, we reported the following:</p> <ul style="list-style-type: none"> ➤ During the 2008-09 fiscal year, emergency payments totaling \$791,993,431.17 were issued to Medicaid providers to compensate for functionality issues associated with the implementation of a new FMMIS. FAHCA procedure was to recoup each emergency payment through the creation of an accounts receivable in FMMIS that would be offset by withholding a certain percentage of subsequent valid claims processed. As of June 30, 2009, FAHCA staff indicated the outstanding receivable balance for emergency payments totaled \$147,793,262. This balance was not supported by valid claims thus resulting in questioned costs. We reported the following with regard to emergency payments: <ul style="list-style-type: none"> • FAHCA was unable to demonstrate, at the time of payment, that the providers were qualified, benefitting recipients were eligible, and the charges for the medical services provided were valid and allowable Medicaid expenditures. • FAHCA had not developed policies and procedures related to the calculation of the amounts of the emergency payments. As a result, the methodology used to calculate the emergency payments varied from payment to payment. • FAHCA staff responsible for initiating and calculating emergency payments were also responsible for final authorization and approval. Additionally, large payments were not subjected to additional levels of review and approval by upper management. • FAHCA's process for recouping emergency payments did not include provisions to timely identify and collect balances due from providers that did not submit claims during the applicable recoupment period. ➤ Our test of 40 claims processed by FMMIS disclosed that during the period July 2007 through February 2009, 14 providers received \$21,511,094 for

claims paid after their provider agreements had expired. There were 9 other instances noted out of 113 emergency payments reviewed where providers had received \$1,815,807 after their agreement had expired.

- We also tested 40 claims processed by the First Health pharmacy benefits system. Our review disclosed 7 instances in which prescription drug claims were reimbursed at the incorrect amount. This resulted in a net overpayment of \$6.17.
- We also reported the following matters:
 - Other instances where controls were not sufficient to ensure claims submitted to FMMIS were paid in accordance with applicable laws, rules, and regulations.
 - The Medicaid fiscal agent was not performing at contractually required levels. In addition, FAHCA was not timely reviewing and scoring contractor performance.
 - Reporting requirements were not sufficient to allow FAHCA to effectively monitoring subcontractor performance.

Details of the findings, including descriptions of criteria, condition, cause, and effect, and our recommendations, as well as FAHCA management's responses and corrective action plans, will be included in the above-noted reports.

U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES

Finding Number	FA 09-059
CFDA Number	93.775, 93.776, 93.777, 93.778
Program Title	Medicaid Cluster
Compliance Requirement	Eligibility
State Agency	Florida Department of Children and Family Services (FDCFS)
Federal Grant/Contract Number and Grant Year	05-0805FL5028 (Federal 2007-08); 05-0905FL5028 (Federal 2008-09)
Finding Type	Opinion Qualification, Material Noncompliance, Material Weakness, Significant Deficiency Questioned Costs – \$70,045.22 (Federal Share \$46,768.05) Federal Grant No. 05-0805FL5028, \$3,209.71; Federal Grant No. 05-0905FL5028, \$43,558.34)
Prior Year Finding	Report No. 2009-144, Finding No. FA 08-058
Finding	In a significant number of instances, FDCFS was unable to provide sufficient documentation to support that the eligibility determinations of individuals receiving Medicaid were made in accordance with FDCFS policy. Additionally, data exchange responses received by FDCFS were not processed timely.
Criteria	<p>42 CFR 435.913 – <i>Case Documentation</i>; 42 CFR 435.916 – <i>Periodic Redeterminations of Medicaid Eligibility</i>, 42 CFR 435.948 – <i>Requesting Information</i></p> <p>FDCFS Operating Procedures (CFOP) 165-22 Access Florida Program Policy Manual Chapters 0600 <i>Application Processing</i>, 1400 <i>Technical Requirements</i>, 1600 <i>Assets</i>, 1800 <i>Income</i>, 2000 <i>Coverage Groups</i>, 2200 <i>Standard Filing Unit</i>, and 2400 <i>Budgeting Income</i></p> <p>FDCFS Rule 65A-1.704, Florida Administrative Code, <i>Family-Related Medicaid Eligibility Determination Process</i> – The income of a pregnant woman approved for benefits under the Simplified Eligibility for Pregnant Woman provisions, if not verified prior to approval, must be verified following approval of eligibility for Medicaid benefits.</p>
Condition	<p>The Florida Agency for Health Care Administration expended approximately \$13.9 billion on Medicaid services provided during the 2008-09 fiscal year. FDCFS determined client eligibility to receive Medicaid services for a portion of this amount, which historically has been approximately 45 percent. We reviewed 60 case records for individuals receiving Medicaid services to determine whether the records demonstrated that the clients met the eligibility requirements for the Program. Our tests disclosed that for 15 cases FDCFS did not fully document the eligibility of individuals to receive Medicaid services during the 2008-09 fiscal year. Specifically, our tests disclosed the following:</p> <ul style="list-style-type: none"> ➤ For eight individuals, FDCFS did not verify the applicant's reported income or loss of income in accordance with FDCFS policy. Specifically, four of these instances concerned the verification of self-employment income, two instances concerned the verification of loss of income, and two instances pertained to the approval of clients under a pregnant woman assistance category using FDCFS' Simplified Eligibility for Pregnant Women (SEPW) policy. In both of the instances where the applicants were approved using SEPW policy, the applicant's income was not verified prior to or following the approval of the applicant for Medicaid, contrary to Rule 65A-1.704, Florida Administrative Code. In addition, FDCFS could not provide the application submitted by one of these individuals. Medicaid services totaling \$15,495.89 were provided to these eight individuals during the applicable eligibility periods. ➤ For four individuals, FDCFS did not include all income or assets reported by the applicant when determining eligibility, the consideration of which may

have had an adverse effect on the eligibility determination. For one of these instances there was no indication of how FDCFS calculated the earned income used in eligibility determination. Medicaid services totaling \$35,730.13 were provided to these individuals during the applicable eligibility periods.

- For three individuals, the satisfaction of certain eligibility criteria was not documented in accordance with FDCFS policy. In two of these instances, citizenship was not verified in accordance with FDCFS policy. For the remaining instance, FDCFS was unable to provide documentation evidencing the verification of pregnancy for a client who was in a pregnant woman assistance category. Medicaid services totaling \$18,819.20 were provided to these individuals during the applicable eligibility periods.

Additionally, for eight cases, FDCFS did not process data exchange responses received by FDCFS within the established time frames. Federal regulations require FDCFS to verify certain eligibility information through electronic data exchange with other State and Federal agencies. FDCFS has established time frames of 10 or 45 days, depending upon the type of data exchange, for processing the information returned by data exchange procedures. The response times for the eight instances ranged from 23 days late to 350 days late.

Cause

FDCFS staff indicated that significantly increased caseloads and staff shortages as a result of the current economic downturn have attributed to staff misapplication and misinterpretation of FDCFS Medicaid policies and procedures.

Regarding the applicants approved using SEPW policy, FDCFS staff followed FDCFS policy which states that if the client-reported income amount is less than 185 percent of the Federal Poverty Level, then income is to be considered verified. This policy was inconsistent with the requirements of Rule 65A-1.704, Florida Administrative Code, concerning SEPW, which required the verification of income after disposition of the application, if income had not been verified prior to approval of the application.

FDCFS staff indicated that the causes for the failure to timely review data exchange responses were the result of understaffing and an increased workload.

Effect

Medicaid services may have been provided to individuals for whom Medicaid eligibility was not documented. Additionally, the failure to follow established policies and procedures increases the risk of noncompliance. The failure to timely review data exchange information may preclude FDCFS from identifying changes in client eligibility status.

Recommendation

We recommend that FDCFS improve staff compliance with established policies and procedures to ensure that eligibility is fully documented. We also recommend that FDCFS examine SEPW eligibility policies and related provisions of the Florida Administrative Code and take steps to ensure clear communication of income verification requirements. In addition, we recommend that FDCFS process data exchange responses and any related eligibility status adjustments within the established time frames.

State Agency Response and Corrective Action Plan

1. Training Issues: Training on the correct verification and case record documentation requirements for all Medicaid programs will be provided for eligibility staff.

2. Technical Issues: The on-line manual provides examples of acceptable business records and forms of verification for self employment income. Staff will be directed via memo and conference calls to document in CLRC why they used a specific form of verification. The on-line manual will be updated to align verifications for the Simplified Eligibility for Pregnant Woman program with the requirements in 65A-1.704 FAC.

3. Procedural Issues: A procedure will be established to ensure income verification is completed subsequent to approval for SEPW cases when no verification is received via data matching processes. A memo will be issued to set up this procedure.

4. The eight cases cited will be referred to Benefit Recovery for review for possible overpayment.

5. This is a repeat finding and the Department agrees staff need to timely review data exchange alerts and process any related eligibility status adjustments within the established timeframes. Staff shortages and an increase in workload continue to contribute to this issue. On May 5, 2009, the Department issued policy transmittal I-09-05-0014 providing additional guidance for the work priorities for data exchanges. ACCESS staff will be provided periodic reminders to process alerts timely.

**Estimated Corrective
Action Date**

1 - 3. September 1, 2010

4 - 5. May 31, 2010

**Agency Contact and
Telephone Number**

Florence Love	(850) 413-6790	(Items 1-3) or
Susan Thomas	(850) 410-3477	
Cindy Mickler	(850) 488-5342	(Items 4-5)

U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES

Finding Number	FA 09-060
CFDA Number	93.775, 93.776, 93.777, 93.778
Program Title	Medicaid Cluster
Compliance Requirement	Reporting
State Agency	Florida Agency for Health Care Administration (FAHCA)
Federal Grant/Contract Number and Grant Year	05-0805FL5028 (Federal 2007-08); 05-0905FL5028 (Federal 2008-09)
Finding Type	Noncompliance Questioned Costs – \$147,793,262.08 (Federal Share \$98,295,606.01; Federal Grant No. 05-0805FL5028 \$8,788,706.74, Federal Grant No. 05-0905FL5028 \$89,506,899.27)
Finding	Contrary to Federal requirements, FAHCA reported on the CMS-64, Quarterly Medicaid Statement of Expenditures For the Medical Assistance Program reports expenditures that were not supported by provider claims.
Criteria	OMB Circular A-87 Attachment A Section C(1)(j), <i>Basic Guidelines</i> – Costs must be adequately documented to be allowable under Federal awards. Section 2500(A)(1), State Medicaid Manual (Publication #45), <i>Reported Expenditures</i> – Claims developed through the use of estimating techniques are considered estimates and are not allowable under any circumstances. When unable to document a claim for expenditures on a current basis, the claim should be withheld until supported by final documentation.
Condition	As a result of the transition to a new Medicaid fiscal agent, effective June 26, 2008, functionality issues associated with the fiscal agent's Florida Medicaid Management Information System (FMMIS) prevented certain types of Medicaid providers from receiving reimbursement for electronic medical claims submitted through FMMIS. In order to compensate providers for medical services provided, emergency payments were issued that FAHCA staff indicated were estimates of what the providers should have received, had FMMIS been functioning properly. Once an emergency payment had been issued to a provider, FAHCA procedure was to recoup the emergency payment by creating an account receivable in FMMIS that would be offset by withholding a certain percentage of subsequent valid claims submitted by the provider and applied to the account receivable balance. While the emergency payment issued by FAHCA was an estimate that was not supported by actual claims, the subsequent reprocessing of claims to offset the applicable account receivable balance was supported by actual claims. During the 2008-09 fiscal year FAHCA paid approximately \$13.9 billion in Medicaid payments to providers for goods and services provided to Medicaid recipients. Of this amount, \$791,993,431.17 in emergency payments were issued to Medicaid providers and reported on the CMS-64 report, for the September 30, 2008, December 31, 2008, March 31, 2009, and June 30, 2009, quarters. Of the \$791,933,431.17 in emergency payments issued during the 2008-09 fiscal year, \$644,200,169.09 had been recouped by FAHCA, leaving \$147,793,262.08 as the total outstanding accounts receivable balance for emergency payments at June 30, 2009. The balance of the emergency payments at June 30, 2009, were not supported by actual claims, resulting in an overstatement of expenditures reported for the 2008-09 fiscal year.
Cause	FAHCA Finance and Accounting Staff indicated that at the time emergency payments were reported on the CMS-64 reports it was their understanding that the emergency payments were supported by actual claims.

Effect	Failure to provide accurate information limits the Federal government's ability to properly administer the Program.
Recommendation	We recommend that FAHCA report on the quarterly CMS-64 report only expenditures that are supported by actual claims.
State Agency Response and Corrective Action Plan	It was Finance and Accounting's understanding that the emergency payments reported were supported by actual claims. Finance and Accounting will ensure that future emergency payments will be supported by claims before they are reported on the CMS-64 report.
Estimated Corrective Action Date	November 6, 2009
Agency Contact and Telephone Number	Paula Shirley (850) 412-3820

U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES

Finding Number	FA 09-061
CFDA Number	93.775, 93.776, 93.777, 93.778
Program Title	Medicaid Cluster
Compliance Requirement	Reporting
State Agency	Florida Agency for Health Care Administration (FAHCA)
Federal Grant/Contract Number and Grant Year	05-0805FL5028 (Federal 2007-08); 05-0905FL5028 (Federal 2008-09)
Finding Type	Noncompliance
Finding	FAHCA procedures were not sufficient to ensure that expenditures reported on the CMS-64, Quarterly Medicaid Statement of Expenditures for the Medical Assistance Program, included only activity pertaining to the applicable reporting period.
Criteria	Section 2500, State Medicaid Manual (Publication #45) - <i>Quarterly Medicaid Statement of Expenditures for the Medical Assistance Program</i> – States are required to report Medicaid expenditures based on the date a cash payment is made to the provider.
Condition	For the 2008-09 fiscal year, FAHCA reported Medical Assistance Payments and Administration expenditures totaling approximately \$15.2 billion on the quarterly CMS-64 reports, of which approximately \$9.8 billion represented the Federal portion of Medicaid expenditures. Our audit disclosed that expenditures were not always reported in the quarter in which cash payments were made to the providers. Specifically, we noted that the March 31, 2009, CMS-64 report included Medical Assistance Payments made to providers on April 1, 2009, totaling \$402,433,282.55 that should have been reported on the June 30, 2009, CMS-64 report, based on the date the payments were made to providers. Additionally, we noted that the September 30, 2008, CMS-64 report included Medical Assistance Payments made to providers on October 1, 2008, totaling \$441,604,021.12 that should have been reported on the December 31, 2008, CMS-64 report, based on the date the payments were issued to providers.
Cause	FAHCA management indicated that the Agency reports Medicaid expenditures based on the date Federal funds are drawn, rather than the date the payments were actually made to providers. The reporting policy does not comply with Section 2500 of the State Medicaid Manual.
Effect	The failure to provide accurate reports could limit USDHHS' ability to properly monitor the Program. Additionally, had the payments made on October 1, 2008, been reported on the December 31, 2008, CMS-64 report, these expenditures would have been eligible for the enhanced Federal Medical Assistance Percentage (FMAP) authorized by the American Recovery and Reinvestment Act (ARRA). ARRA provides for an increased FMAP for the period October 1, 2008, through December 31, 2010. Since the October 1, 2008, payments were included on the September 30, 2008, CMS-64 report, these payments were claimed at the 56.83 percent FMAP rate in effect through September 30, 2008. Had the October 1, 2008, payments of \$441,604,021.12 been reported on the December 31, 2008, CMS-64 report, the expenditures would have been eligible for the increased FMAP of 67.64 percent, effective October 1, 2008, associated with ARRA. Consequently, the State received approximately \$47,737,395 less in FMAP than allowed.
Recommendation	We recommend FAHCA ensure that expenditures reported on the quarterly CMS-64 report include only payments made to providers during the applicable reporting period. We also recommend FAHCA amend the reports and seek recovery of the additional \$47,737,395 of ARRA funds earned for payments made to providers on October 1, 2008.

State Agency Response and Corrective Action Plan	The expenditures are reported in the quarter in which the expenditures are posted to the Agency's accounting records. The FMAP in effect when expenditures are posted to the Agency's accounting records are used. This is consistent with Section 2500 of the State Medicaid Manual, subsection D, Reporting Requirements, which says, "When reporting expenditures for Federal reimbursement, apply the FMAP rate in effect at the time the expenditure was recorded in your accounting system." Additionally, we were advised by the CMS analyst to use the FFP as of September 30th for those claims processed in the run dated September 27, 2008.
Estimated Corrective Action Date	We will continue to report expenditures in the quarter in which the expenditures are posted to the Agency's accounting records.
Agency Contact and Telephone Number	Paula Shirley (850) 412-3820
Auditor's Remarks	FAHCA indicated in its response to this finding that expenditures are reported in the quarter in which the expenditures are posted to the Agency's accounting records, and that the FMAP in effect when the expenditures are posted to the Agency's accounting records is used. However, Section 2500, Subsection D of the Manual states that "An expenditure occurs when a cash payment is made to a provider." That Subsection further states "To establish the FMAP rate applicable to a given expenditure, determine when the expenditure was made." The claims processed on September 27, 2008, referenced in FAHCA's response, were not actually paid to providers until October 1, 2008. Thus, in accordance with the Manual, FAHCA should have applied the FMAP rate in effect on October 1, 2008, when the expenditures (cash payments) were made to the providers.

U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES

Finding Number	FA 09-062
CFDA Number	93.775, 93.776, 93.777, 93.778
Program Title	Medicaid Cluster
Compliance Requirement	Special Tests and Provisions – Provider Eligibility
State Agency	Florida Agency for Health Care Administration (FAHCA)
Federal Grant/Contract Number and Grant Year	05-0805FL5028 (Federal 2007-08); 05-0905FL5028 (Federal 2008-09)
Finding Type	Opinion Qualification, Material Noncompliance, Material Weakness and Significant Deficiency Questioned Costs – \$1,294,794.11 (Federal Share \$853,937.41 – Federal Grant Nos. 05-0805FL5028, \$114,928.72; 05-0905FL5028, \$739,008.69)
Prior Year Finding	Report No. 2009-144, Finding No. FA 08-059
Finding	FAHCA procedures were not sufficient to ensure that Medicaid providers receiving payments had a current provider agreement in effect.
Criteria	42 CFR 431.107 – <i>Required Provider Agreement</i> Section 409.907, Florida Statutes – <i>Medicaid Provider Agreements</i> – Payments for medical assistance and related services on behalf of Medicaid recipients are to be made only to individuals or entities with a provider agreement in effect. Florida Medicaid Provider General Handbook, Section 2 – Both institutional and noninstitutional providers enrolled in the Medicaid Program are to submit a signed and dated Provider Agreement.
Condition	Approximately 48,000 providers, excluding HMO and other capitation payment plans, received Medicaid payments during the 2008-09 fiscal year. FAHCA contracted with a fiscal agent to provide the Florida Medicaid Management Information System (FMMIS) that processes Medicaid claims submitted by providers. The Medicaid fiscal agent also was responsible for enrolling providers in the Medicaid Program and ensuring that all provider files were complete. Among the documentation required to be submitted by the provider was a Medicaid Provider Agreement, which has a term of three years for an institutional provider and five or ten years for a noninstitutional provider. The Medicaid Provider Agreements specify, among other things, that only a person or entity with a provider agreement in effect can receive payments. The Provider Agreement also states that services performed must have actually been performed for an eligible Medicaid recipient and must have been medically necessary. We reviewed documentation for 40 providers enrolled in the Medicaid Program that received payments during the 2008-09 fiscal year to determine whether the provider met the eligibility requirements. Our review disclosed that the Provider Agreement on file with FAHCA for 9 providers had expired. The expiration dates for these Provider Agreements ranged from January 5, 2005, to April 4, 2008. Payments made to these 9 providers totaled \$1,294,794.11 for the period of time during the 2008-09 fiscal year after the Provider Agreement had expired.
Cause	FAHCA staff indicated that the reason for not obtaining renewed Provider Agreements was the result of a change in fiscal agent in June 2008 and the efforts expended in simultaneously launching a new FMMIS.
Effect	Failure to ensure that current Provider Agreements are in effect with Medicaid providers could preclude FAHCA from demonstrating provider eligibility and enforcing the provisions of applicable laws, rules, and regulations.

Recommendation	We recommend that FAHCA ensure that provider agreements are in effect for applicable time periods.
State Agency Response and Corrective Action Plan	The Agency traditionally re-enrolls providers every 5 years which typically coincides with fiscal agent (FA) contract renewals. For a variety of reasons, the most recent FA contract change was delayed and reenrollment efforts were suspended. Some Provider Agreements (PA) affected in the delayed reenrollment tasks had been term limited to 5 years, others (the more current version) at 10 years. Because of the delay surrounding re-enrollment efforts, some Agreements did expire between the last reenrollment tasks for the prior FA and the new FA. Re-enrollment tasks have resumed and the new automated approach will be directed toward providers whose PAs have expired, in order to reenroll those providers, as soon as possible.
Estimated Corrective Action Date	Ongoing
Agency Contact and Telephone Number	Alan Strowd and Shawn McCauley (850) 412-4002

U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES

Finding Number	FA 09-063
CFDA Number	93.775, 93.776, 93.777, 93.778
Program Title	Medicaid Cluster
Compliance Requirement	Special Tests and Provisions – Provider Health and Safety Standards
State Agency	Florida Agency for Health Care Administration (FAHCA)
Federal Grant/Contract Number and Grant Year	05-0905FL5028 (Federal 2008-09)
Finding Type	Questioned Costs – \$35,050.26 (Federal Share \$23,707)
Prior Year Finding	Report No. 2009-144, Finding No. FA 08-060
Finding	FAHCA did not always ensure that facilities receiving Medicaid payments met the required health and safety standards.
Criteria	<p>42 CFR 431.610(c) – <i>Relations with standard-setting and survey agencies</i></p> <p>Florida Medicaid State Plan Section 4.11 – FAHCA is the agency having authority to establish and maintain health and nonhealth related standards for private or public institutions that provide services to Medicaid recipients.</p> <p>FAHCA Division of Health Quality Assurance Licensure and Certification Standard Operating Procedures, Section 6-7 – This procedure establishes time frames for the completion of Life Safety Surveys. Hospitals, nursing homes, and intermediate care facilities for the developmentally disabled (ICF-DD) are to receive a Life Safety Survey on an annual basis, with new Life Safety Surveys conducted within 9 to 15 months of the exit date of the last survey.</p>
Condition	<p>During the 2008-09 fiscal year, Medicaid payments to hospitals, nursing homes, and ICF-DDs, all of which were required to have an annual Life Safety Survey, totaled approximately \$6.2 billion. We reviewed documentation for 25 facilities to determine whether FAHCA retained documentation evidencing that the facilities met the required health and safety standards. We noted that for one hospital FAHCA could not provide documentation evidencing that the hospital had received an annual Life Safety Survey within 9 to 15 months of the last survey. In this instance, the Life Safety Survey should have been completed by June 2009 but was not completed until September 2009. FAHCA made Medicaid payments totaling \$35,050.26 to the hospital for the period of time during the 2008-09 fiscal year in which the hospital did not have a current Life Safety Survey certification.</p>
Cause	FAHCA indicated that the reason the Life Safety Survey was not completed within the prescribed time frame was the result of human error.
Effect	Failure to complete the required Life Safety Surveys timely could allow facilities to provide Medicaid services without meeting applicable health and safety standards.
Recommendation	We recommend that FAHCA increase its efforts to ensure that staff conduct Life Safety Surveys within the established time frames.
State Agency Response and Corrective Action Plan	<p>Since this event was discovered, the Office of Plans and Construction (OPC) implemented several changes in the policies and procedures for insuring the annual fire safety reviews of state licensed health care facilities are always completed within the Agency's specified time frame of 9 to 15 months. These policy and procedural revisions are as follows:</p> <ol style="list-style-type: none"> 1. The annual fire safety surveys for the state licensed health care facilities conducted by the Office of Plans and Construction have been designated as the highest priority in OPC including state statute time mandates for plan review. 2. A new set of Procedures for the review teams in OPC has been developed and published for all of the review and administrative staff who are responsible

for the timely completion of these surveys.

3. A verbal agreement of coordination has been instituted between OPC and the Field Offices to assure that all validation surveys for certification completed by the Field Office review staff will fall within the Agency specified time frame of 9 to 15 months. A written agreement of coordination of validation surveys is being developed to fully institute this verbal agreement.

4. Monthly random sampling of the of the OPC Track completion and scheduled dates against the survey dates in the "tickler" had been implemented to catch and correct data entry errors before facilities fall outside of the Agency specified time frame.

5. A more equitable work distribution has been implemented among the review staff and supervisors in OPC to insure there will be enough reviewers to complete the reviews within the specified time frames.

6. Result tracking of percent of all state licensed fire safety surveys required to be completed by OPC within specified Agency time frames has been added the Agency's Dashboard so the Bureau Chief can be kept informed as to the overall status of the fire safety surveys.

**Estimated Corrective
Action Date**

February 9, 2010

**Agency Contact and
Telephone Number**

Skip Gregory
(850) 922 6469

U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES

Finding Number	FA 09-064
CFDA Number	93.775, 93.776, 93.777, 93.778
Program Title	Medicaid Cluster
Compliance Requirement	Special Tests and Provisions – Inpatient Hospital and Long-Term Care Facility Audits
State Agency	Florida Agency for Health Care Administration (FAHCA)
Federal Grant/Contract Number and Grant Year	05-0805FL5028 (Federal 2007-08); 05-0905FL5028 (Federal 2008-09)
Finding Type	Significant Deficiency
Prior Year Finding	Report No. 2009-144, Finding No. FA 08-061
Finding	<p>FAHCA had not developed policies and procedures to provide for the timely review and release of cost report audits of Intermediate Care Facilities for the Developmentally Disabled (ICF-DD) and nursing homes. FAHCA had not resolved issues relating to ICF-DD facilities for which the independent auditors disclaimed an opinion on the cost reports for the 2003-04 and 2004-05 fiscal years. Additionally, FAHCA had not performed monitoring of the vendor contracted to perform hospital cost report audits.</p>
Criteria	42 CFR 447.253 (g) – <i>Audit Requirements</i>
Condition	<p>Payments for inpatient hospital services and long-term care facility services are to be based on approved cost-based rates. To ensure the accuracy of those rates, periodic audits of the supporting financial and statistical records of participating providers are required. FAHCA contracted with certified public accounting (CPA) firms to perform the periodic ICF-DD and nursing home cost report audits. FAHCA staff were to review the audited cost reports and working papers prior to releasing the audit reports. In addition, FAHCA contracted with a Medicare intermediary to audit hospital cost reports. For the 2008-09 fiscal year, the Medicare intermediary proposed 247 audits to be completed. Rather than reviewing the working papers for each hospital cost report audit completed by the Medicare intermediary, as occurs with ICF-DD and nursing home cost report audits, FAHCA's procedure was to perform monitoring of the Medicare intermediary during which a sample of audit working papers are to be reviewed.</p> <p>Our audit disclosed that FAHCA had not developed policies and procedures to ensure the timely review and release of ICF-DD and nursing home cost report audits. Specifically, FAHCA had not established a methodology for the selection of facilities to be audited or time frames within which the audits should be conducted, reviewed, and released. We noted that the year in which a facility's audit was scheduled was often times from one to five years after the fiscal year selected for examination. Additionally, FAHCA's practice of reviewing the supporting working papers for each CPA audit report may have impeded the timely issuance of the audit reports.</p> <p>As indicated by the following information, FAHCA's practices were not effective for ensuring the timely performance and issuance of cost report audits:</p> <ul style="list-style-type: none"> ➤ Of the 13 ICF-DD audit reports released during the 2008-09 fiscal year, 4 were selected during the 2003-04 fiscal year, 1 during the 2004-05 fiscal year, 3 during the 2005-06 fiscal year, and 5 during the 2006-07 fiscal year. None of the 12 ICF-DDs selected for audit in the 2007-08 fiscal year had been released as of June 30, 2009. For the ICF-DD audits released during the 2008-09 fiscal year, the average length of time to complete and release an ICF-DD audit report, from the year selected to the year released, was approximately 3.3 years. ➤ As of November 24, 2009, none of the 19 audits resulting in disclaimers of opinion on the ICF-DD cost reports for the 2003-04 or 2004-05 fiscal year

had been released. FAHCA staff indicated that once the nine 2003-04 reports have been issued, Medicaid management will decide on the process for the remaining ten 2004-05 reports.

- Of the 72 nursing home audit reports released during the 2008-09 fiscal year, 2 were selected for audit during the 2003-04 fiscal year, 2 during the 2004-05 fiscal year, 25 during the 2005-06 fiscal year, 38 during the 2006-07 fiscal year, 3 during the 2007-08 fiscal year, and 2 during the 2008-09 fiscal year. For the nursing home audits released during the 2008-09 fiscal year, the average length of time to complete and release a nursing home audit report, from the year selected to the year released, was approximately 2.4 years.

Additionally, as of November 24, 2009, FAHCA had not performed programmatic or administrative monitoring of the Medicare intermediary contracted to perform hospital cost report audits during the 2008-09 fiscal year.

Cause

FAHCA staff indicated that the reasons for the delay in releasing ICF-DD and nursing home audit reports was the result of staff working on other tasks, such as cost report audit appeals scheduled with the Division of Administrative Hearings. Additionally, a CPA firm whose contract had not been renewed has not returned outstanding work to FAHCA, delaying efforts for the timely completion of the audits assigned to that firm. FAHCA staff also indicated that monitoring of the hospital cost report auditor (Medicare intermediary) had not occurred because documents requested from the Medicare intermediary had not been provided.

Effect

Failure to timely review and release ICF-DD and nursing home audit reports reduces the effectiveness of efforts to ensure that these facilities are reimbursed at the appropriate rate and limits FAHCA's ability to timely apply rate adjustments, if necessary. Furthermore, untimely monitoring of the Medicare intermediary contractual performance of hospital cost report audits increases the risk that contractual noncompliance, if any, may remain undetected by FAHCA.

Recommendation

We recommend that FAHCA develop policies and procedures to assist in the review and release of nursing home and ICF-DD audit reports, including time frames for the timely release of the audit reports. We recommend that FAHCA implement a quality assurance review process in which FAHCA staff review the supporting working papers for a sample of CPA audit reports in lieu of the current practice of reviewing the working papers for all audit reports. We also recommend that FAHCA ensure that procedures established to monitor contractual performance of the hospital cost report auditor (Medicare intermediary) are timely performed.

**State Agency Response and
Corrective Action Plan**

Medicaid management has been working with AHCA's General Counsel's Office to address the issues preventing the completion and release of certain nursing home and ICF-DD audits. The Agency recognizes the need to complete and issue these audits. The audit adjustments contained in the audit reports are subject to legal challenge and the Agency has to defend these adjustments. This increases the need for scrutiny of the working papers prior to the release of the audit reports, rather than decreasing the review through a sampling plan. The Agency is working to ensure the monitoring of the contractual performance of the contractor for hospital cost reports are timely performed.

**Estimated Corrective
Action Date**

Ongoing

**Agency Contact and
Telephone Number**

Michele Hudson
(850) 412-4075

U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES

Finding Number	FA 09-065
CFDA Number	93.889
Program Title	National Bioterrorism Hospital Preparedness Program (HPP)
Compliance Requirement	Allowable Costs/Cost Principles
State Agency	Florida Department of Health (FDOH)
Federal Grant/Contract Number and Grant Year	U3REP070010 2007-08, U3REP080104 2008-09, 5U90TP417006 2008-09
Finding Type	Noncompliance and Significant Deficiency Questioned Costs – \$83,367.57
Prior Year Finding	Report No. 2009-144, Finding No. FA 08-062
Finding	FDOH did not always maintain appropriate records to support salary and benefits charged to the HPP.
Criteria	OMB Circular A-87 Attachment A, <i>General Principles for Determining Allowable Costs</i> ; Attachment B, Section 8.h., <i>Support of Salaries and Wages</i>
Condition	<p>During the 2008-09 fiscal year, FDOH expended HPP funds totaling \$32,230,253, of which \$693,819 represented salary and benefit costs for FDOH employees and \$1,009,780 represented payments to contractors for contract employees. Our tests of two salary payments to employees and seven payments to contractors for contract employees to administer FDOH HPP activities, disclosed that documentation was not maintained to support the amounts charged to HPP in eight instances, as described in the following paragraphs.</p> <p>Two contracted employees signed payroll certifications that indicated the employees worked on HPP and the Public Health Emergency Preparedness Program (PHEP) (CFDA No. 93.069). Contrary to Federal cost principles, time sheets for these two employees did not identify the time worked on each program. Payments to contractors for these employees during the 2008-09 fiscal year totaled \$71,489.04. (CFDA No. 93.889, Federal Grant Nos. U3REP080104 - \$37,810.68 and U3REP070010 - \$4,002.84; CFDA No. 93.069, Federal Grant No. 5U90TP417006 \$29,675.52)</p> <p>Three contracted employees distributed time charges evenly between HPP and PHEP on their time sheets, regardless of the actual time spent on each program. Our inquiries with these employees indicated that they worked on activities such as purchasing and processing of invoices, maintaining administrative unit reports, and creating spreadsheets and test files for both programs. Pursuant to Federal cost principles, costs charged to a particular cost objective must be allocable such that the goods or services involved are chargeable or assignable to such cost objective in accordance with relative benefits received. Payments to contractors for these employees for the pay periods tested totaled \$10,895.15. (CFDA No. 93.889, Federal Grant No. U3REP080104 - \$5,447.57; CFDA No. 93.069, Federal Grant No. 5U90TP417006 - \$5,447.58)</p> <p>For one FDOH employee and one contracted employee, we noted that while salary amounts had been allocated based on actual time worked, costs associated with leave time taken were allocated evenly between HPP and PHEP. Federal cost principles provide that the costs of fringe benefits paid to employees during periods of authorized absences from the job are allowable if the costs are equitably allocated to all related activities. The methodology used to allocate leave costs resulted in overcharges to PHEP totaling \$958.14. (Federal Grant No. 5U90TP417006)</p> <p>For one contracted employee, FDOH did not properly allocate costs to HPP based on the hours reported on the employee's time sheet. The error resulted in an overcharge of \$25.24. (Federal Grant No. U3REP080104)</p>

Cause	<p>FDOH improperly applied the certification process to employees working on multiple programs.</p> <p>Based on our inquiries, administrative employees' job duties overlapped significantly between the two programs making tracking of time worked on each program impractical.</p> <p>FDOH's procedure was to allocate leave costs evenly between HPP and PHEP.</p> <p>FDOH Program staff had submitted requests to adjust the \$25.24 overcharge in the accounting records to reflect actual time worked; however, the adjustments were not made before fiscal year-end.</p>
Effect	Federal programs were charged costs that were not substantiated by appropriate records or did not benefit the Program.
Recommendation	<p>We recommend that FDOH ensure that time records are maintained for actual time worked by employees working on multiple programs. FDOH should also consider alternative methods of charging time worked for administrative employees if the costs are not readily assignable to the programs specifically benefitted without effort disproportionate to the results achieved. FDOH should revise its methodology for allocating leave to ensure that leave costs are allocated using the same percentages used to allocate actual time worked. Additionally, FDOH should ensure that adjustments to the accounting records are timely made to provide for the proper reporting of expenditures for each program.</p> <p>On September 25, 2009, USDHHS issued a management determination letter for a similar finding (finding No. FA 08-062) disclosed in the 2007-08 fiscal year audit, requiring that unallowable costs pertaining to HPP, PHEP, and CFDA No. 93.283, Centers for Disease Control and Prevention – Investigations and Technical Assistance be determined and returned. As of December 17, 2009, FDOH staff indicated that they were working to identify the source of the questioned costs and had not returned the unallowable costs to USDHHS. We recommend that FDOH return the unallowable costs as soon as practicable.</p>
State Agency Response and Corrective Action Plan	<p>FDOH recognizes the need for additional controls when assigning employees to work multiple programs. These controls will include staff and supervisor refresher training related to the correct methods for allocating time to multiple programs and completing timekeeping forms; monitoring of current staffing contract processes; and, the revision of leave allocations to comply with the federal timekeeping policy.</p> <p>To ensure the FDOH is correctly charging programs for employee time, additional controls are being added to current processes and procedures. Public Health Preparedness managers will monitor staffing contract encumbrances and expenditures monthly, submit or verify submittals of corrections to the Office of Budget, and ensure corrections are made timely and accurately.</p> <p>Refresher trainings will be held annually for all split-funded employees and their supervisors to ensure time spent is allocated correctly to multiple programs. Additionally, the Administrative Services Unit within Division of Emergency Medical Operations will revise the method in which it allocates leave time for split-funded employees within the federal program; thereby ensuring adjustments are calculated correctly.</p> <p>With regards to the recommendation pertaining to unallowable costs (finding No. FA 08-062), the Department is still working with the Auditor General's staff on the transaction details needed in order to finalize a resolution with the federal grantor(s).</p>
Estimated Corrective Action Date	February 2010
Agency Contact and Telephone Number	Victor Johnson (850) 245-4346

U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES

Finding Number	FA 09-066
CFDA Number	93.889
Program Title	National Bioterrorism Hospital Preparedness Program
Compliance Requirement	Period of Availability of Federal Funds
State Agency	Florida Department of Health (FDOH)
Federal Grant/Contract Number and Grant Year	6U3RHS007570-01-02
Finding Type	Other
Prior Year Finding	Report No. 2009-144, Finding No. FA 08-063
Finding	<p>In the Summary Schedule of Prior Audit Findings, FDOH indicated that finding No. FA 08-063 regarding the expenditure of funds outside the period of availability had been fully corrected. During the 2008-09 fiscal year, FDOH implemented procedures that require periodic reviews of budgeted and actual expenditures to ensure that Federal funds are not expended outside of the award period. On September 25, 2009, USDHHS issued a management determination letter that required FDOH to return the unallowable costs totaling \$9,449.20, disclosed in the prior finding. As of December 17, 2009, FDOH had not returned the unallowable costs to USDHHS. According to FDOH personnel, FDOH staff were working to locate funds that could be used to refund the unallowable costs.</p>
Recommendation	<p>We recommend that FDOH return the unallowable costs to USDHHS as soon as practicable.</p>
State Agency Response and Corrective Action Plan	<p>On December 29, 2009, the two transactions totaling \$9,449.20 were adjusted by the Office of Budget. The transactions were transferred from the federal grant to a state funding source. Therefore, the Department has complied with this recommendation.</p>
Estimated Corrective Action Date	December 29, 2009
Agency Contact and Telephone Number	Victor Johnson (850) 245-4346

U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES

Finding Number	FA 09-067
CFDA Number	93.958
Program Title	Block Grants for Community Mental Health Services (CMHS)
Compliance Requirement	Matching, Level of Effort, Earmarking
State Agency	Florida Department of Children and Family Services (FDCFS) Florida Agency for Health Care Administration (FAHCA)
Federal Grant/Contract Number and Grant Year	2B09SM010010-10 2010
Finding Type	Opinion Qualification, Material Noncompliance, Material Weakness, and Significant Deficiency
Finding	FDCFS did not meet the CMHS maintenance of effort (MOE) requirement for the 2008-09 fiscal year. Additionally, FAHCA did not provide summary records or reports to support the amount of Medicaid expenditures used in the MOE calculation.
Criteria	42 USC 300x-4(b) – The State will maintain State expenditures for community mental health services at a level that is not less than the average level of such expenditures maintained by the State for the 2-year period preceding the fiscal year for which the State is applying for the grant.
Condition	During the 2008-09 fiscal year, FDCFS was required to expend \$391,771,742 in State funds in order to meet the MOE requirement for CMHS. The MOE calculation included FDCFS expenditures and the State share of Medicaid expenditures reported by FAHCA. FAHCA provided FDCFS with expenditure amounts to use in the MOE calculation in July and September 2009. The amounts provided by FAHCA changed based on claims submitted and adjustments made after June 30, 2009. In August 2009, FDCFS included information reflecting a shortfall in MOE in its 2010 application for the CMHS grant. In response, on September 22, 2009, the USDHHS Substance Abuse and Mental Health Services Administration (SAMHSA) requested that the State review its eligible expenditures or request a waiver based on extraordinary economic conditions. On October 20, 2009, FDCFS submitted a request for a waiver for a shortfall totaling \$2,702,991 based on extraordinary economic conditions. The waiver was approved by USDHHS SAMHSA in February 2010. However, because of an error in the MOE calculation with regard to the percentage used to calculate the State share of Medicaid expenditures, the shortfall reported by FDCFS was understated by \$27,540,763. Based on data as of September 2009, FDCFS State expenditures totaled \$360,476,830, resulting in a shortfall totaling \$31,294,912 (8 percent). In addition, we requested, documentation to support the accuracy of Medicaid expenditures totaling \$301,448,895 (State and Federal share) that were used in FDCFS' MOE calculations; however, FAHCA did not provide such documentation. Such documentation might include, for example, the query criteria used to calculate the amount of Medicaid payments for mental health services.
Cause	While FDCFS budgeted sufficient funds for the 2008-09 fiscal year to meet the MOE requirement attributable to FDCFS and monitored actual FDCFS expenditures, FAHCA did not provide to FDCFS information on actual or budgeted MOE expenditures to allow FDCFS to monitor whether the MOE requirement would be met. Also, State matching funds for the Medicaid Program are used to meet the CMHS MOE requirement. As a result of the increase in Federal share for the Medicaid Program provided by the American Recovery and Reinvestment Act, the expenditures available to meet MOE declined and FDCFS did not consider the decline when reporting MOE information to USDHHS.

Effect	According to Federal regulations, shortfalls that exceed 3 percent of the MOE must be approved by the Secretary of USDHHS. Absent approval by the USDHHS Secretary, USDHHS could reduce FDCFS' CMHS award for the 2010 Federal fiscal year by the amount of the MOE shortfall. USDHHS had previously approved Federal funds totaling \$26,711,953 and awarded FDCFS \$13,355,982 for the 2010 Federal fiscal year.
Recommendation	We recommend that FDCFS ensure that amounts expended are sufficient to meet the CMHS MOE requirement. Additionally, FAHCA should periodically provide FDCFS with reports of actual expenditures to allow FDCFS to monitor total expenditures incurred to identify instances where expenditures may not be sufficient to meet the MOE requirement. In the event the MOE requirement is not met, FDCFS should timely request waivers, if appropriate, from USDHHS.
State Agency Response and Corrective Action Plan	<p>The Department concurs with the finding. The Department does have procedures for tracking and maintaining its MOE for the Mental Health Block Grant. However, the Florida Agency for Health Care Administration's (AHCA) part of the MOE equation is only provided to the DCF on an annual basis.</p> <p>Corrective Action Plan: DCF is in the process of establishing a quarterly, or at minimum, a bi-annual review process with AHCA. Further, all calculations will be verified by the DCF Budget Office Director prior to submitting to the Substance Abuse and Mental Health Services Administration (SAMHSA). The Department has already contacted SAMHSA via conference call on 3/9/10 regarding the MOE Waiver and the error in the calculation. SAMHSA has indicated that Florida still meets the criteria for waiver under the extraordinary economic conditions. We will continue to work with SAMHSA regarding the calculation error and await further instructions from Barbara Orlando, Project Manager with SAMHSA.</p> <p>There are two significant pieces to the MOE equation for CMHS block grant that greatly impact our ability to meet the MOE requirement. First, has been the ongoing decline of available state resources as a result of the declining economy. Second, the American Recovery and Reinvestment Act of 2009 (ARRA) Federal Medical Assistance Percentages (FMAP) adjustments further impacted the State of Florida's ability to maintain sufficient MOE expenditure levels pursuant to Federal Regulations. In addition, the economic outlook for the State of Florida does not appear to be rebounding, at present. Florida may be facing further reductions across the board this upcoming Legislative Session. In short, it does not appear that the State will be able to meet the MOE requirement for the CMHS Block Grant 2011 Application. DCF is in the process of developing a waiver position on behalf of the state not only in terms of actuals from an historical perspective, but also a forecasted outlook in terms of currently available resources.</p>
Estimated Corrective Action Date	June 30, 2010
Agency Contact and Telephone Number	Katharine V. Lyon, Ph.D., Director, Mental Health Program Office (850) 413-0935

U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES

Finding Number	FA 09-068
CFDA Number	93.959
Program Title	Block Grants for Prevention and Treatment of Substance Abuse (SAPT)
Compliance Requirement	Special Test and Provisions - Independent Peer Reviews
State Agency	Florida Department of Children and Family Services (FDCFS)
Federal Grant/Contract Number and Grant Year	3B08TI010010-09S2 2009
Finding Type	Opinion Qualification, Material Noncompliance, and Significant Deficiency
Finding	Contrary to Federal regulations, FDCFS procedures did not provide for independent peer reviews for at least five percent of the entities providing substance abuse treatment program services.
Criteria	42 USC 300x-53(a) Part B – <i>Block Grants Regarding Mental Health and Substance Abuse</i> , subpart iii – <i>General provisions, Additional requirements</i> ; 45 CFR 96.136, <i>Independent peer review</i>
Condition	<p>During the 2008-09 fiscal year, FDCFS contracted with 135 entities to provide substance abuse treatment services. Our review of the independent peer reviews performed disclosed that FDCFS provided for only two independent peer reviews, rather than the seven required peer reviews.</p> <p>Each provider may perform one or more of a variety of services, including mental health services, behavioral health services, and alcohol and drug abuse therapy. Due to the variety of services provided, and since reviews were performed for only two providers, it was not evident how the providers selected were representative of the total population of entities providing such services in the State.</p>
Cause	FDCFS management discontinued performing independent peer reviews in November 2008.
Effect	Absent the completion of the required peer reviews, there is limited assurance as to the quality, appropriateness, and efficacy of substance abuse treatment services provided to individuals by entities receiving SAPT funds for treatment services.
Recommendation	We recommend FDCFS ensure that independent peer reviews are completed as required by Federal regulations.
State Agency Response and Corrective Action Plan	The Federal Fiscal Year (FFY) 2010 SAPT Block Grant application which contained the Independent Peer Review (IPR) narratives reviewed by Auditor General staff was submitted to Substance Abuse and Mental Health Services Administration (SAMHSA) prior to the October 1 deadline. Reviewing Florida's application, SAMHSA staff also noted noncompliance with the IPR requirement for State Fiscal Year (SFY) 2008-09. SAMHSA staff has provided additional compliance information for the IPR in the form of a guidance letter to a separate state with similar issues. This state was able to provide information on accredited agencies, in part, to comply with the IPR requirement. Florida received conditional approval of the FFY 2010 SAPT Block Grant application by providing information on accredited provider agencies to satisfy the IPR requirement. SAMHSA is requiring the program office to submit a time-framed corrective action plan by March 19, 2010 outlining how the State plans to fully comply with the IPR requirement in the SAPT block grant.
Estimated Corrective Action Date	June 30, 2010
Agency Contact and Telephone Number	Stephenie Colston (850) 921-8461

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U.S. CORPORATION FOR NATIONAL AND COMMUNITY SERVICE

Finding Number	FA 09-069
CFDA Number	94.006
Program Title	AmeriCorps
Compliance Requirement	Activities Allowed or Unallowed, Allowable Costs/Cost Principles, and Subrecipient Monitoring
State Agency	Florida Commission on Community Service (Volunteer Florida) Executive Office of the Governor
Federal Grant/Contract Number and Grant Year	06AFHFL001 8/1/2006 – 7/31/2009 06AFHFL002 1/1/2007 – 12/31/2009
Finding Type	Questioned Costs – \$67,823.82 (Federal Grant Nos. 06AFHFL001, \$64,970.60; 06AFHFL002, \$2,853.22)
Finding	<p>During the 2008-09 fiscal year, Federal expenditures reported for the AmeriCorps Program totaled \$6,431,851.90. In audit report No. 2010-053, entitled, <i>Florida Commission on Community Service – Operational Audit</i>, we disclosed questioned costs. As indicated in that report, for the period July 2006 through August 2008 and selected actions through May 2009, Volunteer Florida, in some instances, reimbursed subrecipients for undocumented and unallowed costs. Specifically, our audit of 15 payments to subgrantees disclosed 8 payments that included unallowable or unsupported expenditures, totaling \$10,434.80, for items such as training, employee benefits, and meals.</p> <p>We also tested salary and benefit costs totaling \$228,436.76 reported on subgrantee Periodic Expense Reports for 40 subgrantee employees. We noted 11 instances in which salaries and benefits, totaling \$56,889.02, were paid without the support of time and effort records required by Federal cost principles.</p> <p>In addition, we tested payments made to hotels for Commission meetings totaling \$80,220, including \$62,748 in Federally-funded payments. We noted that hotel invoices included charges for chefs and bar cashiers, totaling \$500, which were not authorized by State law.</p> <p>In response to the findings included in report No. 2010-053, Volunteer Florida management described corrective actions taken or in process.</p>

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U.S. DEPARTMENT OF HOMELAND SECURITY

Finding Number	FA 09-070
CFDA Number	97.004, 97.067
Program Title	Homeland Security Cluster (HSC)
Compliance Requirement	Activities Allowed or Unallowed, Allowable Costs/Cost Principles
State Agency	Florida Department of Financial Services (FDFS)
Federal Grant/Contract Number and Grant Year	2006-GE-T6-0023
Finding Type	Questioned Costs – \$19,725.60
Finding	Our audit disclosed one instance in which FDFS paid an amount in excess of the costs documented.
Criteria	OMB Circular A-87, Attachment A, Section C. 1.j., <i>Costs must be adequately documented</i>
Condition	During the 2008-09 fiscal year, FDFS expended HSC funds totaling \$4,677,618.71, including payments totaling \$2,338,997.94 to 29 subgrantees, primarily local governments. FDFS required subgrantees to submit supporting documentation, such as copies of invoices, when requesting reimbursement. Our test of 10 payments totaling \$1,592,959.51, disclosed 1 payment to a subgrantee for which costs totaling \$19,725.60 were not supported by invoices.
Cause	FDFS staff indicated that the excess amount resulted from addition errors and an invoice that was mistakenly counted twice.
Effect	Undocumented costs are subject to disallowance by the Federal grantor agency.
Recommendation	We recommend that FDFS enhance its review of subgrantee reimbursement requests to ensure amounts paid agree with supporting invoices.
State Agency Response and Corrective Action Plan	We agree there were addition errors on the Summary sheet for a subgrantee recipient reimbursement. All future contract reimbursements with the Homeland Security Cluster grant for subrecipient payments will be audited for accuracy and programmatic compliance.
Estimated Corrective Action Date	Completed.
Agency Contact and Telephone Number	DeGreta Corbin Division of State Fire Marshal (850) 413-3618 Alan Sands DFS Inspector General's Office (850) 413-4962

U.S. DEPARTMENT OF HOMELAND SECURITY

Finding Number	FA 09-071
CFDA Number	97.004, 97.067
Program Title	Homeland Security Cluster
Compliance Requirement	Allowable Costs/Cost Principles
State Agency	Florida Division of Emergency Management (FDEM)
Federal Grant/Contract Number and Grant Year	2005-GE-T5-0035
Finding Type	Noncompliance, Significant Deficiency Questioned Costs – \$51,433.69
Prior Year Finding	Report No. 2009-144, Finding No. FA 08-068
Finding	Our review disclosed instances in which FDEM did not maintain adequate documentation to support the appropriateness of payments.
Criteria	OMB Circular A-87, Attachment A, Section C. 1.j., <i>Costs must be adequately documented</i>
Condition	During the 2008-09 fiscal year, FDEM made payments totaling \$47,353,909.07 to 96 subgrantees, primarily local governments. FDEM required subgrantees to submit a Reimbursement Request Form, a supporting Detail of Claims worksheet, and underlying documentation, such as canceled checks, invoices, and related materials. FDEM had established procedures requiring the review and approval of all Requests for Reimbursement prior to payment. Our test of 20 payments to subgrantees totaling \$9,584,524.31, disclosed 2 payments for which items totaling \$51,433.69 were not supported by copies of invoices, training materials, or sign-in sheets.
Cause	According to FDEM staff, the missing documentation was erroneously separated from the contract file after the payment was approved and could not be located.
Effect	Absent adequate documentation, FDEM cannot fully substantiate that the costs were allowable.
Recommendation	We recommend that FDEM ensure that the required documentation is maintained in the payment files.
State Agency Response and Corrective Action Plan	FDEM has further enhanced our programmatic review process to ensure consistency and accountability. The revised process is as follows: 1. The grant managers perform an initial cursory review of the documents to ensure the request or report contains adequate information and signatures and attaches a routing sheet for programmatic approval. 2. The grant file is then routed for programmatic review where the request/report is checked for grant allowability, required documents and accuracy. Upon completion of the programmatic review, the routing sheet is signed, dated and marked either Approved or Not Approved and then forwarded to the supervisor for final approval. 3. The supervisor verifies that the programmatic review was performed correctly and verifies the programmatic reviewer's determination. If supervisor concurs, the supervisor signs off on the routing sheet and returns the file to the grant manager to process accordingly. If the supervisor determines that further review is needed, it is returned for additional programmatic review, returned to the supervisor with corrections and then given to the grant manager to process accordingly.
Estimated Corrective Action Date	June 2010
Agency Contact and Telephone Number	Tina Quick (850) 413-9974

U.S. DEPARTMENT OF HOMELAND SECURITY

Finding Number	FA 09-072
CFDA Number	97.004 and 97.067
Program Title	Homeland Security Cluster (HSC)
Compliance Requirement	Cash Management
State Agency	Florida Department of Community Affairs (FDCA) Florida Division of Emergency Management (FDEM)
Federal Grant/Contract Number and Grant Year	2004-GE-T4-0010, 2006-BZ-T6-0062
Finding Type	Noncompliance and Significant Deficiency Questioned Costs – \$800,000
Finding	FDCA, in some instances, drew down funds without appropriately documenting that the funds were for immediate cash needs, or minimizing the time elapsing between the drawdown and disbursement of funds.
Criteria	28 CFR 70.22, <i>Payment</i> – Payment methods must minimize the time elapsing between the transfer of funds to the State and payment for Program purposes.
Condition	<p>During the 2008-09 fiscal year, FDCA drew down HSC funds totaling approximately \$71.7 million. Our review of 17 draws totaling approximately \$21.8 million disclosed the following:</p> <ul style="list-style-type: none"> ➤ FDCA processed one draw totaling \$800,000 based upon an e-mail request from FDEM. FDCA procedures required draws to be supported by negative totals on the Daily Cash Worksheet. However, FDEM requested that the funds be drawn for invoices received but not yet approved because the grant award was closing that day. FDEM subsequently determined that the expenditures were not eligible under the grant award from which the draw was made. FDCA refunded the entire amount 25 days later. ➤ FDCA appropriately processed one draw totaling \$174,344.63 that was subsequently reversed when it was discovered to be a duplicate voucher. Since the Federal Emergency Management Agency Payment and Reporting System did not allow negative entries to return cash on hand, excess amounts needed to be either offset against subsequent expenditures or refunded by other means. FDCA chose to offset the \$174,344.63, but the offset was not completed until 158 days after the draw.
Cause	<p>FDEM's request for the \$800,000 cash draw did not comply with established payment processing procedures. Also, FDCA personnel did not follow established procedures for the determination of the draw amount nor did they seek supervisory approval of the unusual transaction. Additionally, no supervisory review of FDCA cash draw activities was required during the audit period. An adequate supervisory review helps ensure established procedures are being followed.</p> <p>FDCA procedures did not provide a maximum number of days that excess cash could be held if sufficient subsequent expenditures were not available to offset the excess. Therefore, the procedures were not sufficient to ensure that time elapsing between the drawdown and disbursement or refund of funds was minimized.</p>
Effect	Draws in excess of documented immediate cash needs were made and time between the drawdown and disbursement or refund of funds was not minimized. In addition, FDCA may owe interest on the excess funds received since advanced funds were required to be placed in an interest-bearing account.
Recommendation	We recommend that FDCA enhance its cash draw procedures to ensure the time between receipt and disbursement of funds is minimized. Such enhancements should include supervisory reviews. We also recommend that FDCA determine

and remit interest owed, if any.

Florida Department of Community Affairs

**State Agency Response and
Corrective Action Plan**

Established procedures for cash draws will be followed unless otherwise directed for special circumstances. These special processing circumstances will in the future require supervisory review and approval. Also, cash on hand will now be monitored for three working days for available usage. Any remaining balance after the three days will be returned to the grantor (considering available budget authority) or a request for needed budget authority to return the excess cash will be submitted to the FDCA Budget and Revenue Manager for formal submission to the Governor's Office.

**Estimated Corrective
Action Date**

January 2010

**Agency Contact and
Telephone Number**

Christine Savage
Budget and Revenue Manager
(850) 922-1658

Florida Division of Emergency Management

**State Agency Response and
Corrective Action Plan**

FDEM has further enhanced cash draw procedures to ensure appropriate process and supervisory measures are in place to verify documentation of immediate cash needs and to minimize the time elapsed between the drawdown and disbursement of funds.

**Estimated Corrective
Action Date**

Completed

**Agency Contact and
Telephone Number**

Pat Smith
(850) 413-9875

U.S. DEPARTMENT OF HOMELAND SECURITY

Finding Number	FA 09-073
CFDA Number	97.004, 97.067
Program Title	Homeland Security Cluster (HSC)
Compliance Requirement	Cash Management
State Agency	Florida Division of Emergency Management (FDEM)
Federal Grant/Contract Number and Grant Year	2005-GE-T5-0035, 2006-GE-T6-0023, 2007-GE-T7-0039, 2008-GE-T8-0009
Finding Type	Noncompliance and Significant Deficiency
Prior Year Finding	Report No. 2009-144, Finding No. FA 08-069
Finding	FDEM's procedures for advancing funds were not sufficient to ensure that the time between draw down and disbursement of funds for Program purposes was minimized and that funds were invested in interest-bearing accounts prior to disbursement.
Criteria	<p>Beginning in FY 2005, Homeland Security Grant Program (HSGP) awards to States were exempted from the provisions of 31 USC 6503(a) (the Cash Management Improvement Act (CMIA)) (Sec. 521, Pub. L No. 108-334).</p> <p>OMB <i>Circular A-133 Compliance Supplement</i> – The State is permitted to draw down funds up to 120 days prior to expenditure or disbursement, but must place those funds in an interest-bearing account and the interest earned must be submitted to the U.S. Treasury.</p> <p>28 CFR 70.22, <i>Payment</i> – FY 2006 and earlier grants</p> <p>44 CFR 13.23, <i>Payment</i> – FY 2007 and later grants</p> <p>USDHS Homeland Security Grant Program Guidance and Application Kit, January 2005 and 2007</p>
Condition	<p>During the 2008-09 fiscal year, FDEM advanced HSC funds totaling \$8,046,329.41 to other State agencies and \$141,500.00 to its subgrantees.</p> <p>Our review of five advances to other State agencies totaling \$4,766,586.59 and four advances to subgrantees totaling \$141,500.00, disclosed that FDEM was unable to provide evidence that Federal funds had been deposited in interest-bearing accounts and any interest earned had been timely remitted to FDEM. FDEM was also unable to provide sufficient documentation to evidence that the funds advanced to other State agencies had been appropriately disbursed within the 90 days allowed by the standard agreement.</p> <p>Although FDEM staff indicated that e-mails and meetings were used as early as the 2006-07 fiscal year to determine the status of advances, prior to May 2009, procedures had not been established to address the cash management requirements for advancing funds. In May 2009, FDEM implemented the Grants Operational Guide (Guide), which required that e-mails be sent as reminders at 45-day intervals of the 90-day deadline for advance disbursements imposed by the standard agreement.</p> <p>The Guide did not instruct FDEM staff to notify other State agencies or FDEM's subgrantees that the advanced Federal funds were required to be placed in interest-bearing accounts and interest earned remitted to FDEM either annually or quarterly based on the year of the grant award. Additionally, the Guide did not require review of documentation evidencing these funds were disbursed within 90 days of being transferred.</p>
Cause	Procedures addressing the cash management requirements of advancing funds were not established prior to May 2009. Additionally, the cash management procedures established by the Guide in May 2009 failed to address the requirement to earn and remit interest on idle funds, and only partially addressed

	the requirement to minimize the time between the transfer and disbursement of Federal funds.
Effect	Absent adequate controls, FDEM lacked assurance that the time elapsing between the transfer of Federal funds and their disbursement was minimized and that interest was earned on idle funds and timely remitted.
Recommendation	We recommend that FDEM enhance its procedures to ensure that advanced funds are placed in interest-bearing accounts, interest earned is timely remitted, and the time elapsing between transfer and disbursement of funds is minimized.
State Agency Response and Corrective Action Plan	FDEM is currently in the process of revising the Cash Advance policy and procedure.
Estimated Corrective Action Date	June 2010
Agency Contact and Telephone Number	Tina Quick (850) 413-9974

U.S. DEPARTMENT OF HOMELAND SECURITY

Finding Number	FA 09-074
CFDA Number	97.004, 97.067
Program Title	Homeland Security Cluster (HSC)
Compliance Requirement	Period of Availability of Federal Funds
State Agency	Florida Department of Health (FDOH)
Federal Grant/Contract Number and Grant Year	2006-GE-T6-0023
Finding Type	Questioned Costs – \$320,000 (2006-GE-T6-0023)
Finding	FDOH charged expenditures to a Federal grant award subsequent to the award's funding period expiration.
Criteria	28 CFR 66.23, <i>Period of Availability of Funds</i> ; USDHS OGT OGO Financial Management Guide, <i>Period of Availability</i>
Condition	FDOH expended HSC funds totaling \$1,622,144.41 during the 2008-09 fiscal year. Our test of 13 expenditures totaling \$1,001,888.30 disclosed 1 instance where FDOH incorrectly charged \$320,000 for goods received in May 2009 to a Federal grant award that expired on June 30, 2008. Subsequent to audit inquiry, FDOH staff indicated that the expenditure should have been charged to a Federal grant award for the period July 1, 2007, through April 30, 2010.
Cause	FDOH used the Other Cost Accumulator (OCA) field as a control to identify and record expenditures in the State's accounting system relative to specific activities. FDOH management indicated that the encumbrance for this payment was established using accounting codes linked to the wrong OCA. FDOH management also indicated that a newly hired staff member whose responsibility was to review expenditures and request corrections overlooked the error.
Effect	Expenditures occurring after the period of availability of Federal funds are subject to disallowance by the Federal grantor agency.
Recommendation	We recommend that FDOH ensure that encumbrances for expenditures are linked to the correct OCA.
State Agency Response and Corrective Action Plan	Request Revenue Management shut down the ORG/EO version & make inactive, the OCAs representing closed out grants. Program Office staff will move the expenditure.
Estimated Corrective Action Date	Complete. September 30, 2009
Agency Contact and Telephone Number	Gary Mahoney (850) 245-4149

U.S. DEPARTMENT OF HOMELAND SECURITY

Finding Number	FA 09-075
CFDA Number	97.004, 97.067
Program Title	Homeland Security Cluster (HSC)
Compliance Requirement	Subrecipient Monitoring
State Agency	Florida Division of Emergency Management (FDEM)
Federal Grant/Contract Number and Grant Year	2006-GE-T6-0023, 2007-GE-T7-0039, 2008-GE-T8-0009
Finding Type	Significant Deficiency
Prior Year Finding	Report No. 2009-144, Finding No. FA 08-076
Finding	FDEM did not document the factors considered in determining when on-site monitoring of subgrantees should be conducted.
Criteria	OMB Circular A-133, §____.400(d), <i>Pass-through entity responsibilities</i> and OMB Circular A-133 <i>Compliance Supplement</i> – Requires monitoring of during-the-award activities of subrecipients. 28 CFR 66.40, <i>Monitoring and Reporting Program Performance</i> ; USDHS OGT OGO Financial Management Guide, <i>Monitoring Project Performance</i>
Condition	During the 2008-09 fiscal year, FDEM expended HSC funds totaling \$68,278,065.87 of which FDEM provided \$47,353,909.07 to subgrantees and \$20,924,156.80 to State agencies. FDEM staff monitored subgrantees through reviews of required reports, on-site monitoring, and beginning in June 2009, desk reviews. During the 2008-09 fiscal year, FDEM staff conducted three on-site monitoring visits to subgrantees, including two for technical assistance. Additionally, in June 2009, FDEM completed desk reviews for 95 subgrantees. However, FDEM did not have a documented risk assessment or selection methodology for determining when on-site monitoring of subgrantees is needed.
Cause	FDEM management indicated that staff turnover and the absence of written guidance through May 2009 contributed to the monitoring issues.
Effect	FDEM management cannot evidence that appropriate factors were considered when selecting subgrantees for on-site monitoring.
Recommendation	We recommend that FDEM document its methodology for determining which subgrantees should be selected for on-site monitoring.
State Agency Response and Corrective Action Plan	FDEM has completed revisions regarding the determination of on-site monitoring and has created a Determination of Monitoring Requirement checklist for each grant file.
Estimated Corrective Action Date	March 1, 2010
Agency Contact and Telephone Number	Tina Quick (850) 413-9974

U.S. DEPARTMENT OF HOMELAND SECURITY

Finding Number	FA 09-076
CFDA Number	97.004, 97.067
Program Title	Homeland Security Cluster
Compliance Requirement	Subrecipient Monitoring
State Agency	Florida Division of Emergency Management (FDEM)
Federal Grant/Contract Number and Grant Year	2005-GE-T5-0035, 2006-GE-T6-0023, 2007-GE-T7-0039
Finding Type	Significant Deficiency
Prior Year Finding	Report No. 2009-144, Finding No. FA 08-075
Finding	FDEM did not always document that subgrantee status reports were timely obtained and reviewed.
Criteria	28 CFR 66.40, <i>Monitoring and Reporting Program Performance</i> ; USDHS OGT OGO Financial Management Guide, <i>Monitoring Project Performance</i>
Condition	<p>During the 2008-09 fiscal year, FDEM made payments totaling \$47,353,909.07 to 96 subgrantees. In audit report No. 2009-144, finding No. FA 08-075, we disclosed that FDEM had not always documented that subgrantee status reports were timely obtained and reviewed or had adequate procedures to identify reports that were not properly completed.</p> <p>We continued to note instances during the 2008-09 fiscal year in which reports were not timely obtained and reviews were not adequately documented. Of 30 selected reports, routing sheets were not on file for 2 reports. Additionally, 2 routing sheets were not attached to the applicable reports and could not be matched to a report based on the information contained in the routing sheet. We also noted that 7 reports were not timely received and there was no documentation on file to evidence that FDEM staff sent reminder letters to subgrantees or made other contacts to obtain the reports.</p>
Cause	FDEM management attributed the problems with obtaining and reviewing reports to staff turnover. The absence of written procedures through May 2009 also contributed to the status report review issues. FDEM's procedures to document review of subgrantee status reports through completion of the Request for Review Routing Sheet for quarterly and semiannual reports were incorporated into the Grant Operational Guide in June 2009.
Effect	Absent adequate monitoring, FDEM had limited assurance of compliance with applicable Program requirements and achievement of performance goals.
Recommendation	We recommend that FDEM ensure that status reports are timely obtained and reviewed.
State Agency Response and Corrective Action Plan	FDEM has continued to utilize the Request for Review Routing Sheet procedure for all requests/reports submitted by grant recipients. Furthermore, FDEM's programmatic review process has been incorporated to ensure the reports submitted are accurate and noting if reports are missing or are not timely.
Estimated Corrective Action Date	June 2010
Agency Contact and Telephone Number	Tina Quick (850) 413-9974

U.S. DEPARTMENT OF HOMELAND SECURITY

Finding Number	FA 09-077
CFDA Number	97.036
Program Title	Disaster Grants – Public Assistance (Presidentially Declared Disasters)
Compliance Requirement	Activities Allowed or Unallowed, Allowable Costs/Cost Principles
State Agency	Florida Division of Emergency Management (FDEM)
Federal Grant/Contract Number and Grant Year	FEMA-1785-DR-FL
Finding Type	Questioned Costs – \$129,211.95
Prior Year Finding	Report No. 2009-144, Finding No. FA 08-081
Finding	FDEM made a payment without adequate documentation to demonstrate that costs were allowable and reasonable.
Criteria	<p>44 CFR 13.22 & 206.205, 226, 228, <i>Allowable Costs</i>; OMB Circular A-87, Attachment A, Section C, Basic Guidelines – <i>Cost Principles</i></p> <p>Generally, Disaster Grant funds are authorized for use in specific projects during specific time frames. Project costs are estimated and authorized on a Project Worksheet (PW). FDEM allowed subgrantees to submit Requests for Reimbursements (RFR) supported by Summary of Documentation forms (SOD) that contained information such as vendor names, invoice numbers, brief descriptions of the work performed, dates of delivery, etc., without requiring the inclusion of copies of invoices or purchase orders. Once projects are completed, FDEM performs a final inspection and closeout and any unspent project funds are to be deobligated and made available to FEMA for reallocation to other disasters.</p>
Condition	<p>During the 2008-09 fiscal year, FDEM made payments totaling approximately \$275 million to subgrantees and other State agencies under the Disaster Grants Program. In our prior audit, we found a significant number of instances in which payments were made to subgrantees without adequate documentation to demonstrate that costs were allowable and reasonable. However, our current test of 60 payments totaling \$7,568,981.80, to subgrantees and other State agencies, disclosed only 1 payment totaling \$129,211.95 for which the SOD did not provide adequate detailed information, in this case invoices, to demonstrate that costs were allowable. Such improvements were due, in part, to FDEM's implementation of procedures requiring subgrantees to submit copies of invoices and purchase orders with their RFR.</p>
Cause	FDEM staff indicated that the procedure requiring subgrantees to submit invoices in addition to the SOD and purchase orders was not fully implemented at the time payment was made.
Effect	Absent adequate documentation, FDEM cannot demonstrate the appropriateness of the expenditures charged to the Program.
Recommendation	We recommend that FDEM continue efforts to ensure that payments are adequately supported and made only for documented and allowable costs.
State Agency Response and Corrective Action Plan	FDEM has fully implemented procedures requiring Subgrantees to submit valid documentation prior to payments being disbursed. The Subgrantee is now required to submit and upload supporting documentation such as invoices, cancelled checks, receipts, and payroll registers into floridapa.org to support the requested amount for reimbursement. This policy is posted on the floridapa.org website. The FDEM has intensified the review of submitted SOD's and documentation to establish that all claimed expenses are eligible and reasonable.

**Estimated Corrective
Action Date**

Complete.

**Agency Contact and
Telephone Number**

Pam Hughes
(850) 487-2032

Sue Barker
(850) 488-8820

U.S. DEPARTMENT OF HOMELAND SECURITY

Finding Number	FA 09-078
CFDA Number	97.036
Program Title	Disaster Grants – Public Assistance (Presidentially Declared Disasters)
Compliance Requirement	Activities Allowed or Unallowed, Allowable Costs/Cost Principles, Period of Availability of Federal Funds, Reporting, and Subrecipient Monitoring
State Agency	Florida Division of Emergency Management (FDEM)
Federal Grant/Contract Number and Grant Year	FEMA-1345-DR-FL
Finding Type	Other
Prior Year Finding	Report No. 2009-144, Finding No. FA 08-084
Finding	FDEM has not fully resolved whether payments to one subgrantee questioned in a prior audit were appropriate.
Criteria	44 CFR 13.22 & 206.205, 226, 228, <i>Allowable Costs</i> ; 44 CFR 13.21(c), <i>Advances</i> ; 44 CFR 13.21(i), <i>Interest earned on advances</i> ; 44 CFR 13.40, <i>Monitoring</i> ; 44 CFR 13.40 & 206.204, <i>Reporting</i>
Condition	In audit report No. 2009-144, finding No. FA 08-084, we questioned over \$15 million in payments to one subgrantee because there was not sufficient documentation to demonstrate that the payments were appropriate. FDEM provided a reconciliation during the prior audit for this subgrantee related to the 2000 South Florida Floods (FEMA-1345-DR-FL) which showed that FDEM had paid \$26,879,056 in excess of the subgrantee's final eligible costs for the closed projects (1,746 of the more than 2,000 projects had been closed as of the prior audit). FDEM personnel provided a revised draft reconciliation, as of November 2009, which showed FDEM's cost reimbursements for the closed projects exceeding the subgrantee's final eligible costs by \$1,239,590.10 (Federal Share \$1,071,717; State Share \$167,873.10). The final eligible costs used in FDEM's revised reconciliation were based on FEMA's approved final inspection reports. Until a final reconciliation is performed, FDEM has suspended all further payments to the subgrantee.
Cause	FDEM staff cannot complete the reconciliation until all final inspections for these projects have been approved by FEMA. According to FDEM records, as of November 2009, there were eight open projects still remaining for this subgrantee that will require final inspections.
Effect	Pending FDEM's final reconciliation and corrective actions, a subgrantee may have been provided moneys that should be repaid with interest to the Program. Additionally, because Federal funding for these disaster projects expired on October 4, 2008, costs incurred by FDEM in conducting the remaining final inspections, finalizing the reconciliation, and processing payments and refunds subsequent to this date may not be eligible for Federal funding. Although project costs may continue to be paid, Federal regulations provide that funding for administrative costs is available for a maximum of eight years from the date of the major disaster declaration.
Recommendation	We again recommend that FDEM recover any amounts paid on completed projects in excess of the subgrantee's final eligible costs, together with any interest due, and restore the amounts recovered to the Program and appropriate State matching fund sources. We also recommend that, as additional projects are completed, FDEM, as soon as practicable, allocate the necessary resources to facilitate the completion of the final inspections, the reconciliation, and final payments and refunds.

State Agency Response and Corrective Action Plan	All projects related to this Subgrantee have had final inspections completed and they have been sent to FEMA for approval and obligation. Upon approval and obligation, the reconciliation process will begin to recover any excess amounts paid. FDEM has suspended further payments to the Subgrantee until the reconciliation is completed on all projects. FDEM will monitor interest earned by the Subgrantee to ensure that interest earned is remitted to FDCA. FDEM will clarify this in the Applicant Funding Agreement and in the Applicant Briefing regarding the FEMA interest requirements.
Estimated Corrective Action Date	Upon FEMA approval and obligation of funds.
Agency Contact and Telephone Number	Charles Bartel (850) 414-7566 Sue Barker (850) 488-8820

U.S. DEPARTMENT OF HOMELAND SECURITY

Finding Number	FA 09-079
CFDA Number	97.036
Program Title	Disaster Grants – Public Assistance (PA) (Presidentially Declared Disasters)
Compliance Requirement	Allowable Costs/Cost Principles
State Agency	Florida Department of Community Affairs (FDCA) Florida Division of Emergency Management (FDEM)
Federal Grant/Contract Number and Grant Year	FEMA-1609-DR-FL and FEMA-1785-DR-FL
Finding Type	Significant Deficiency Questioned Costs – \$685,536.48 (FEMA-1609-DR-FL, \$481,657.69 and FEMA-1785-DR-FL, \$203,878.79)
Finding	FDCA procedures were not effective to prevent duplicate payments.
Criteria	44 CFR 206 Subpart G, <i>Public Assistance Project Administration</i>
Condition	During the 2008-09 fiscal year, FDCA made disaster assistance Program payments for FDEM totaling approximately \$275 million. Based on our analysis of payments, we identified three payments totaling \$685,536.48, in which the supporting PA Request for Payment form had previously been paid. FDCA indicated that reimbursements have been requested from the applicable payees.
Cause	FDCA management indicated that the duplicate payments were attributable to a lack of sufficient staff to handle the workload. These circumstances caused a temporary backlog in the posting process which was a safeguard and check system for tracking payments to detect duplicate payments.
Effect	Unallowable payments of Program funds were made.
Recommendation	FDCA management indicated that they have since employed an additional staff to assist with the workload. We recommend that FDCA adhere to established procedures for processing payment requests to ensure duplicate payments are not made. Additionally, we recommend that FDCA and FDEM ensure that reimbursements are obtained for the noted overpayments. <u>Florida Department of Community Affairs</u>
State Agency Response and Corrective Action Plan	Fiscal Management staff have been instructed to adhere to all procedures relating to payment processing and posting of all grant related activity. This should eliminate the reoccurrence of duplicate payments being processed. All refunds have been received for the overpayments noted above.
Estimated Corrective Action Date	January 2010
Agency Contact and Telephone Number	Karen Peyton Grants and Special Projects Manager (850) 922-1646 <u>Florida Division of Emergency Management</u>
State Agency Response and Corrective Action Plan	Additional staff has been hired and FDEM currently reconciles and reviews all projects to ensure that funds are either paid or returned to the FDEM prior to the Subgrantee event closure. There is now a payment history menu located in flordapa.org which chronicles all of the account activity for the Subgrantee including the actions performed by State employees. User login history is also available for each account and/or project for management oversight. Project monitoring is in place to ensure activity between queues, records, and actions are relevant to the payment process and audits are performed on all queues to determine proper project status.

**Estimated Corrective
Action Date**

Complete.

**Agency Contact and
Telephone Number**

Pam Hughes
(850) 487-2032

Sue Barker
(850) 488-8820

U.S. DEPARTMENT OF HOMELAND SECURITY

Finding Number	FA 09-080
CFDA Number	97.036
Program Title	Disaster Grants – Public Assistance (Presidentially Declared Disasters)
Compliance Requirement	Allowable Costs/Cost Principles and Subrecipient Monitoring
State Agency	Florida Department of Community Affairs (FDCA) Florida Division of Emergency Management (FDEM)
Federal Grant/Contract Number and Grant Year	Various
Finding Type	Significant Deficiency
Prior Year Finding	Report No. 2009-144, Finding No. FA 08-080
Finding	FDEM management had not established appropriate internal controls regarding user access for the Florida Public Assistance (FloridaPA) System.
Criteria	44 CFR 13.20, <i>Standards for financial management systems</i> Information Technology Best Practices Management should implement procedures that provide access control based on an individual's demonstrated need to view, add, or delete data. The risk of inappropriate or unnecessary access privileges can be reduced through the employment of such controls as ensuring users participate in information security awareness training, documenting authorizations for system access, periodically reviewing the appropriateness of access privileges, and promptly removing the access privileges of former employees.
Condition	<p>The FloridaPA System is a Web-based portal used by FDEM to support the Disaster Grants Program. The FloridaPA System centralizes Program information which can be accessed by FDEM, its subrecipients, and FEMA. Subrecipient requests for payment and quarterly status reports are submitted, processed, and approved in the FloridaPA System. During the 2008-09 fiscal year, FDEM used the FloridaPA System to process and approve payments totaling \$277,573,832.45 for the Disaster Grants Program.</p> <p>The FloridaPA System was upgraded on September 23, 2008. Additionally, a Standard Operating Guideline (SOG) that established written procedures including, but not limited to, the definition of staff roles and responsibilities, creation of user access groups and permissions, and the synchronization of data with applicable Federal databases, was implemented in April 2009. The upgrade and SOG partially addressed the findings noted in our Information Technology audit report No. 2009-086, dated January 2009, which disclosed general and application control deficiencies in the prior version of the FloridaPA System.</p> <p>Our review of the general and application controls for the upgraded FloridaPA System disclosed the following:</p> <ul style="list-style-type: none">➤ Prior to April 2009, security controls were not in place to ensure contact logs could be used as a reliable form of documentation to evidence monitoring of subrecipients. The date and time of the contact began to be system generated after the September 2008 upgrade. Additionally, the implementation of new user groups with designated access permissions in April 2009 further increased information integrity.➤ FDCA began to provide information security awareness training in May 2009.➤ Access to the FloridaPA System was not timely removed for terminated employees. During the September 2008 upgrade, the active users list from the prior version of the FloridaPA System was migrated to the current version, including some users who terminated employment with FDEM or FDCA prior to the upgrade. Our audit disclosed that FDEM had not timely

removed the access capabilities of five employees who terminated employment with FDEM or FDCA during the period March 31, 2008, through May 13, 2009, as of June 11, 2009.

- As of June 2009, contrary to the guidelines established in the SOG, four consultants who originally developed the FloridaPA System and worked on an as-needed basis, had system administrator access privileges that allowed them to add FloridaPA user IDs.
- Additional aspects of FDEM security controls in the area of user access needed improvement. Specific details of the issues are not disclosed in this report to avoid the possibility of compromising FDEM security. Appropriate FDEM personnel have been notified of the issues.

Cause Although progress had been made, FDEM's corrective actions were not fully implemented as of June 30, 2009.

Effect Absent appropriate general and application controls, the integrity of the data contained within the FloridaPA System was subject to increased risk of compromise.

Recommendation We recommend that FDEM and FDCA continue to implement corrective actions to address the general and application control weaknesses noted above.

Florida Department of Community Affairs

State Agency Response and Corrective Action Plan The FDCA manages the server, operating system, and network infrastructure associated with FDEM FloridaPA.org system. FDCA Information Systems and Services has no operational jurisdiction or access controls to this system. FDCA continues to provide information security awareness training.

Estimated Corrective Action Date Complete.

Agency Contact and Telephone Number Steve Grantham
(850) 922-1475

Florida Division of Emergency Management

State Agency Response and Corrective Action Plan Access to the Florida PA System is controlled by FDEM management staff and operationally by IT staff. Additionally, the access roster is reviewed quarterly or more often as directed by management. Access to the Developer has been removed and will be reinstalled for specific periods of time when system maintenance is requested by FDEM maintenance.

Estimated Corrective Action Date Complete.

Agency Contact and Telephone Number Charlie Shinkle
(407) 268-8752

U.S. DEPARTMENT OF HOMELAND SECURITY

Finding Number	FA 09-081
CFDA Number	97.036
Program Title	Disaster Grants – Public Assistance (Presidentially Declared Disasters)
Compliance Requirement	Cash Management
State Agency	Florida Department of Community Affairs (FDCA) Florida Division of Emergency Management (FDEM)
Federal Grant/Contract Number and Grant Year	FEMA-1609-DR-FL
Finding Type	Noncompliance Questioned Costs – \$8,069,811
Finding	As of June 30, 2009, FDCA had not refunded Federal funds drawn in error in July 2007. Additionally, FDCA's payment processing procedures did not provide a sufficient level of supervisory review for unusual transactions or transactions performed by inexperienced staff.
Criteria	The Cash Management Improvement Act of 1990; 31 CFR Part 205 §_.13 and §_.15, <i>State Interest Liability</i> , 44 CFR 13.20(7), <i>Cash Management</i>
Condition	<p>In July 2007, FDCA staff drew down and transferred approximately \$99.5 million of Federal funds to general revenue as reimbursement for prior State match amounts related to disaster projects that were retroactively funded in full by the Federal government. During this process, FDCA staff erroneously drew down an additional \$8,069,811 in Federal funds.</p> <p>In January 2009, FDCA management became aware of the error. After researching the extent and cause of the error, FDCA determined that the correct amount had been transferred to general revenue and the excess funds had been subsequently expended for disaster projects.</p> <p>In May 2009, FDCA notified FDEM of the duplicate draw. As of June 30, 2009, neither FDCA nor FDEM had notified FEMA of the duplicate draw or taken any action to refund the money.</p>
Cause	FDCA management indicated that the length of time needed to investigate the error occurred because the original and duplicate cash draws crossed two fiscal periods and had not received consistent and appropriate accounting treatment. Additionally, the level of supervisory review required at that time was not sufficient based on the unusual nature of the transaction and the inexperience of the staff performing the transaction.
Effect	The funds drawn in error are subject to repayment and may be subject to interest liability.
Recommendation	<p>In April 2009, FDCA management implemented a procedure requiring supervisory review for all transactions related to disaster grants that have experienced a cost share adjustment after the first operating year of the declaration. We recommend that FDCA follow its enhanced procedures and ensure that the level of supervisory review required is sufficient based on the nature of the transaction and the staff's experience level.</p> <p>Subsequent to the fiscal year end, in September 2009, FDEM notified FEMA of the duplicate draw. We recommend that FDCA and FDEM work with FEMA to determine the appropriate course of action.</p>

Florida Department of Community Affairs**State Agency Response and
Corrective Action Plan**

FDEM has informed FEMA of the duplicate drawdown of federal funds and proposed a repayment schedule of the \$8,069,811 plus accrued interest. FEMA has approved the proposed plan of action and stated that they are "confident that corrective actions have been implemented to prevent future occurrences..." FDEM began the repayment process on January 22, 2010 with an initial payment of \$250,000.00. The remaining repayment schedule agreed upon by FEMA will provide for complete repayment by July 31, 2011. FDEM will provide notification to the FEMA Region IV/Florida Recovery Office when a repayment has been processed. FDCA has informed all staff of the new procedure requiring supervisory review and approval of all accounting entries associated to cost share adjustments after the first operating year of the declaration.

**Estimated Corrective
Action Date**

February 2010

**Agency Contact and
Telephone Number**

Karen Peyton
Grants and Special Projects Manager
(850) 922-1646

Florida Division of Emergency Management**State Agency Response and
Corrective Action Plan**

Corrective actions have been taken by FDEM and FDCA in order to avoid future reoccurrences of duplicate draws. New procedures have been implemented requiring supervisory review for all disaster grants transactions. FDEM proposed a repayment plan and submitted a formal request to FEMA on November 6, 2009. The suggested request was presented to repay the funds over a two year period including interest accrued.

**Estimated Corrective
Action Date**

Procedurally complete - final payment in two years, by July 31, 2011.

**Agency Contact and
Telephone Number**

Charlie Shinkle
(407) 268-8752

Sue Barker
(850) 488-8820

U.S. DEPARTMENT OF HOMELAND SECURITY

Finding Number	FA 09-082
CFDA Number	97.036
Program Title	Disaster Grants – Public Assistance (Presidentially Declared Disasters)
Compliance Requirement	Cash Management
State Agency	Florida Department of Community Affairs (FDCA) Florida Division of Emergency Management (FDEM)
Federal Grant/Contract Number and Grant Year	FEMA-1545-DR-FL
Finding Type	Other
Prior Year Finding	Report No. 2009-144, Finding No. FA 08-082
Finding	<p>In the prior audit, we noted that FDCA drew funds totaling \$10,001.01 from the 2000 South Florida Floods subaccount to cover a wildfire grant subaccount deficit that FDEM had not resolved with FEMA. In April 2009, FDEM submitted project worksheets to FEMA to obtain funding for the wildfire grant subaccount cost overruns. However, as of June 30, 2009, these funds had not been restored to the 2000 South Florida Floods subaccount as FDEM management was awaiting a response from FEMA. Until such time as this matter is resolved, the use of \$10,001.01 of South Florida Floods funding is potentially limited.</p> <p><u>Florida Department of Community Affairs</u></p>
State Agency Response and Corrective Action Plan	<p>FDEM is still awaiting response from FEMA on the overruns for the wildfire grant deficit. As soon as the cash has been added to the letter of credit, the FDCA cash manager will return the funds to the appropriate grant. The FDCA no longer allows the FDEM to cover cash shortages from other federal grants. The FDEM has agreed to not incur costs before the approved amount has been placed on the letter of credit.</p>
Estimated Corrective Action Date	<p>December 2009 for process revisions</p> <p>Pending FEMA action required for repayment</p>
Agency Contact and Telephone Number	<p>Christine Savage Budget and Revenue Manager (850) 922-1658</p> <p><u>Florida Division of Emergency Management</u></p>
State Agency Response and Corrective Action Plan	<p>FDEM is awaiting FEMA obligation of wildfire grant overrun funds so the cash can be added to the letter of credit and the deficit eliminated when the FDCA cash manager returns the funds to the appropriate grant. FDEM no longer will incur costs before the approved amount has been placed on the letter of credit and will not cover cash shortages from other federal grants. An inquiry has been sent to FEMA as to the status of the funding approval.</p>
Estimated Corrective Action Date	The corrective action date is predicated on FEMA obligation of the funding.
Agency Contact and Telephone Number	<p>Charles Bartel (850) 414-7566</p> <p>Sue Barker (850) 488-8820</p>

U.S. DEPARTMENT OF HOMELAND SECURITY

Finding Number	FA 09-083
CFDA Number	97.036
Program Title	Disaster Grants – Public Assistance (Presidentially Declared Disasters)
Compliance Requirement	Reporting
State Agency	Florida Division of Emergency Management (FDEM)
Federal Grant/Contract Number and Grant Year	FEMA-1539-DR-FL; FEMA-1545-DR-FL; FEMA-1551-DR-FL; FEMA-1561-DR-FL; FEMA-1609-DR-FL
Finding Type	Noncompliance and Significant Deficiency
Finding	FDEM's quarterly reporting policies did not provide for the subgrantees' submission of information on projects through the final close-out payment. Additionally, our audit disclosed that FDEM had excluded project information for several subgrantees on the Quarterly Report submitted to the Federal Emergency Management Agency (FEMA) for the quarter ended March 31, 2009.
Criteria	44 CFR 206.204(f), <i>Progress Reports</i> ; State Public Assistance Funding Agreement; FEMA 322, <i>Public Assistance Guide</i> . Federal regulations require the State to report the status for all projects for which a final closeout payment of the Federal share has not been made to the grantee. Further, FEMA requires the State to submit the following information: (1) the status of the project, such as, in design or percentage of construction completed; (2) time extensions granted, if any; (3) the projected completion date; (4) the amount of expenditures and amount of payments for each project; and (5) any problems or circumstances that could delay the project or result in noncompliance with the conditions of the FEMA approval of the project.
Condition	<p>To satisfy FEMA reporting requirements, FDEM required subgrantees to submit quarterly reports to FDEM providing the status of each subgrantee project. The quarterly reports provided fields for the subgrantee to indicate the project worksheet number, anticipated completion date for each project worksheet, the percent complete, and the status or any remarks regarding other circumstances that may affect the completion date, scope of work, project costs, or compliance with the Subgrantee Agreement. For each project, in addition to the data submitted by the subgrantee, FDEM also included in the quarterly progress data submitted to FEMA the total eligible amount; the total amount expended by the subgrantee; and the Federal, State, and administrative amounts paid to the subgrantee.</p> <p>As similarly noted in audit report No. 2010-012, dated September 2009, our current review of FDEM's quarterly reporting policies disclosed that FDEM required subgrantees to submit information on projects until final inspections were completed, rather than until the final closeout payments were subsequently made. We examined FDEM records with regard to payments totaling \$11,471,289.87 to 25 subgrantees during the period January 1, 2009, through June 30, 2009. We noted 11 instances in which quarterly reports had not been obtained from subgrantees as a result of FDEM's policy, although payments during the 6-month period totaled \$5,255,440.73. As a result of FDEM's policy, project information for these 11 subgrantees may not be included on quarterly reports to FEMA. For example, 9 of the 11 subgrantees were paid during the quarter ended March 31, 2009; however, project information for 7 subgrantees with payments totaling \$5,245,188.74 was excluded from the FDEM Quarterly Report submitted to FEMA for the period ended March 31, 2009.</p>
Cause	FDEM's quarterly reporting policies were not designed to ensure the submission of information on projects through the final close-out payment. In addition, FDEM management indicated that during the audit period, it did not require subgrantees to continue to submit quarterly reports once they had made a Request for Final Inspection.

Effect	The absence of quarterly status reports from subgrantees through final close-out resulted in incomplete reports being submitted to FEMA.
Recommendation	FDEM concurred with our recommendation related to the quarterly reporting deficiencies noted in audit report No. 2010-012, dated September 2009, and indicated that the reporting process would be refined and improved. To ensure the accuracy of information reported to FEMA, we recommend that FDEM require subgrantees to submit quarterly reports until the final close-out payment is made.
State Agency Response and Corrective Action Plan	The FEMA approved State Plan allows FDEM to reconcile payments or refunds to the Subgrantee upon the final inspection report documentation. Policies are being developed to guarantee a timely FDEM review, analysis, and approval of each Subgrantee's Quarterly Report. Prior to the 2010 2nd Quarterly Report, guidance to Subgrantees will be posted on the floridapa.org stating that Quarterly Reports are required on each project until all funds are paid.
Estimated Corrective Action Date	June 2010
Agency Contact and Telephone Number	Pam Hughes (850) 487-2032 Sue Barker (850) 488-8820

U.S. DEPARTMENT OF HOMELAND SECURITY

Finding Number	FA 09-084
CFDA Number	97.036
Program Title	Disaster Grants – Public Assistance (PA) (Presidentially Declared Disasters)
Compliance Requirement	Special Tests and Provisions – Project Accounting
State Agency	Florida Division of Emergency Management (FDEM)
Federal Grant/Contract Number and Grant Year	FEMA-1300-DR-FL, FEMA-1306-DR-FL, FEMA-1344-DR-FL, FEMA-1345-DR-FL, FEMA-1381-DR-FL, FEMA-1393-DR-FL, FEMA-1481-DR-FL, FEMA-1539-DR-FL, FEMA-1545-DR-FL, FEMA-1551-DR-FL, FEMA-1561-DR-FL, FEMA-1595-DR-FL, FEMA-1602-DR-FL, FEMA-1609-DR-FL
Finding Type	Opinion Qualification, Material Noncompliance, Material Weakness, and Significant Deficiency Questioned Costs – \$10,155.11
Prior Year Finding	Report No. 2009-144, Finding No. FA 08-086
Finding	FDEM's final inspections and project closeout procedures did not provide an adequate and timely accounting of eligible costs for completed large projects. Additionally, FDEM records were inaccurate and incomplete.
Criteria	44 CFR 206.205, <i>Payment of claims</i> : For large projects, FDEM is required to make an accounting to the Federal Emergency Management Agency (FEMA) of eligible costs. In submitting the accounting, the entity is required to certify that reported costs were incurred in performance of eligible work, that the approved work was completed, that the project is in compliance with the FEMA-State Agreement, and that payments for that project were made in accordance with Program regulations.
Condition	<p>We noted significant deficiencies regarding FDEM's final inspections and project closeout procedures for open large projects (e.g., projects with expenditures exceeding the \$64,200 threshold established during the 2008-09 fiscal year). Specifically, as described in detail in audit report No. 2010-012, dated September 2009, we noted that:</p> <ul style="list-style-type: none"> ➤ FDEM's procedures for scheduling final inspections did not encourage the timely completion of final inspections and closeout of the projects. While FDEM policy required a final inspection before the final closeout payment was made, in practice, FDEM continued to make payments up to a project's obligated amount and did not withhold payments pending the final inspection. Additionally, FDEM's policy for scheduling final inspections was to wait for the subgrantee to submit a request for final inspection, rather than to schedule the final inspection once the subgrantee reported the project was complete. ➤ We reviewed final inspection records pertaining to 19 projects with obligated costs totaling \$12,617,087.79. Of the 19 projects that we reviewed, one or more of the required joint closeout tool (JCT) forms were not included with the scanned closeout documents available for 9 projects. The JCT is a package of forms utilized during the final inspection and closeout of pre-2004 and 2004-2005 disaster projects. Additionally, although required, the closeout packages contained no documentation to evidence that the calculated eligible costs were reconciled to payments. Our review of 19 project closeout packages disclosed that for 5 projects, the payments did not equal the final eligible costs calculated during the closeout process. Specifically: <ul style="list-style-type: none"> • For 3 of 4 projects with final inspections completed in July 2007, January 2008, and February 2008, FDEM had not recovered identified overpayments totaling \$10,155.11 as of February 2009.

- Two projects closed in March 2008 and August 2008, respectively, showed unpaid balances in April 2009 for final eligible costs totaling \$32,332.
- FDEM maintained Program documentation in multiple systems which introduced the need for the conduct of reconciliations among the various systems, increased the opportunities for error, and reduced the ability of management and staff to efficiently obtain accurate and complete information concerning project progress and status. It was noted that reconciliations were not completed and that FDEM data and reports contained numerous errors and inconsistencies.

As part of our current audit, we requested the large project status for pre-2004 and 2004-2005 disasters. In response to our inquiry, FDEM management provided the following information:

- Final inspections had been completed for 7,888 closed projects.
- FEMA approval was pending on 206 of the open projects for which FDEM had performed final inspections.
- Final inspections had been requested but not completed for 1,826 projects.

A breakdown by disaster is presented below.

Disaster	Date Disaster Declared	Number of Large Projects		
		Closed	Open	Open With Final Inspection Requested
Pre-2004 Disasters (As of July 29, 2009)				
1300 – Hurricane Floyd	09-13-1999	132	1	0
1306 – Hurricane Irene	10-20-1999	257	83	25
1344 – Tropical Storm	10-03-2000	140	2	0
1345 – South Florida Floods	10-04-2000	2,441	83	83
1381 – Tropical Storm Allison	06-17-2001	51	2	2
1393 – Tropical Storm Gabrielle	09-28-2001	85	6	0
1481 – Severe Storms and Flooding	07-29-2003	47	3	3
Total Pre-2004 Disasters		3,153	(1) 180	113
2004 and 2005 Disasters (As of June 30, 2009)				
1539 – Hurricane Charley and Tropical Storm Bonnie	08-13-2004	941	319	224
1545 – Hurricane Frances	09-04-2004	1,301	522	381
1551 – Hurricane Ivan	09-16-2004	514	446	147
1561 – Hurricane Jeanne	09-26-2004	834	414	302
1595 – Hurricane Dennis	07-10-2005	192	146	61
1602 – Hurricane Katrina	08-28-2005	132	191	79
3220 – Hurricane Katrina Evacuation	09-05-2005	6	2	2
3259 – Tropical Storm Rita	09-20-2005	35	10	10
1609 – Hurricane Wilma	10-24-2005	780	1,612	507
Total 2004 and 2005 Disasters		4,735	(2) 3,662	1,713
Total All Disasters		7,888	3,842	1,826
(1): 58 of the 180 open projects for the pre-2004 disasters are pending FEMA review/approval.				
(2): 148 of the 3,662 open projects for the 2004-2005 disasters are pending FEMA review/approval.				

Cause

FDEM management attributed the backlog of open projects to the FEMA Recovery Office directing and requiring a sample size of 30 to 100 percent of backup documentation and work schedules being reprioritized away from closure activities as the focus changed to working on new disasters.

As noted in audit report No. 2010-012, the accuracy of the final accounting and the timeliness of the final inspections were impacted by the following:

- FDEM did not follow established procedures requiring a final inspection before the final closeout payment was made.

- FDEM's policy to wait on the subgrantee to submit a request for final inspection, rather than to schedule the final inspection once the subgrantee reported the project was complete.
- FDEM's lack of reconciliation of final eligible costs calculated during the closeout process to payments made.
- Multiple systems that contained inaccurate and incomplete data, limiting FDEM management's ability to effectively manage disaster projects.

Effect

Final inspections for large projects are necessary for FDEM to certify that reported costs were incurred in the performance of eligible work, that the approved work was completed, that the project was in compliance with the provisions of the FEMA-State Agreement, and that payments had been made in accordance with Federal requirements. The effectiveness of these inspections is significantly diminished absent their timely performance.

Without maintaining complete, accurate, and relevant data and documents, the multiple systems do not facilitate the effective management of PA Program projects. Absent accurate and complete information, the systems are not useful to management for identifying where problems may be occurring, or tracking and reporting the progress made in closing out various types of projects.

Additionally, pre-2004 projects have an eight-year deadline for Federal funding of administrative costs. Upon a lapse in Federal funding, the State becomes responsible for funding 100 percent of the costs incurred to conduct final inspections, process payments, and close out the remaining projects. However, FDEM management indicated that they had requested additional funding to cover the administrative costs needed to close the open projects related to the 1306 and 1345 disasters.

Recommendation

FDEM concurred with our recommendations related to the deficiencies noted in audit report No. 2010-012, dated September 2009, and disclosed above. FDEM also indicated that system and procedural changes would be made. Consequently, we recommend that FDEM continue its efforts to ensure the completion of all required final inspections as soon as practicable and that FDEM ensure an adequate accounting of eligible costs for completed large projects.

State Agency Response and Corrective Action Plan

At FDEM's insistence, the time-consuming JCT Final Inspection process that was adopted by FEMA for the 2004 & 2005 Declarations has been substantially modified to a Final Reconciliation Report (FRR), which is conducive to improved workflow and complies with the FEMA-approved State PA Administrative Plan. The validation and documentation requirements have been streamlined to allow the final inspection closures of Large Projects to be expedited. As a result, the production rate of Large Project closures for the 2004 & 2005 Declarations has significantly increased. The Public Assistance Standard Operating Guide is in the process of being rewritten and at this time is 50% complete with a total completion date of June 2010.

Estimated Corrective Action Date

June 2010

Agency Contact and Telephone Number

Charles Bartel
(850) 414-7566

U.S. DEPARTMENT OF HOMELAND SECURITY

Finding Number	FA 09-085
CFDA Number	97.039
Program Title	Hazard Mitigation Grant
Compliance Requirement	Allowable Cost/Cost Principles and Reporting
State Agency	Florida Division of Emergency Management (FDEM)
Federal Grant/Contract Number and Grant Year	Various
Finding Type	Other
Prior Year Finding	Report No. 2009-144, Finding No. FA 08-089
Finding	FDEM Management had not established appropriate internal controls regarding user access and systems development and modification for the Florida Emergency Reimbursement System (FERS).
Criteria	<p>44 CFR 13.20 <i>Standards for financial management systems</i></p> <p>Information Technology Best Practices</p> <p>Access Controls: Management should implement procedures that provide access control based on an individual's demonstrated need to view, add, or delete data. Access controls should include the use of individual user identifications (IDs) and passwords to allow for attributing user activities to the responsible user. Additionally, the risk of inappropriate or unnecessary access privileges can be reduced through the employment of such controls as ensuring users participate in information security awareness training, documenting authorizations for system access, periodically reviewing the appropriateness of access privileges, and promptly removing the access privileges of former employees.</p> <p>System Documentation: Standards, procedures, and practices for key information technology processes should be identified, documented, and maintained.</p>
Condition	<p>FDEM used FERS to support the Hazard Mitigation Grant Program (HMGP). FERS was used to account for HMGP grants and related activities, including payments, and to create quarterly reports submitted to FEMA until March 2009. HMGP expenditures totaled approximately \$42.8 million during the period July 1, 2008, through March 31, 2009.</p> <p>Our review disclosed that security awareness training began to be provided in May 2009, but as similarly noted in the prior audit:</p> <ul style="list-style-type: none"> ➤ FDEM security controls in the areas of user access needed improvement. Specific details of the issues are not disclosed in this report to avoid the possibility of compromising FDEM security. Appropriate FDEM personnel have been notified of the issues. ➤ There were no user manuals, diagrams, or system documentation available for FERS.
Cause	FDEM personnel indicated corrective actions related to security controls and system documentation were not taken because of a planned migration from FERS to a new system, FloridaMitigation.org, which began in Spring 2009. FDEM personnel indicated that security and system documentation issues not corrected in FERS will be addressed through the implementation of the new system.
Effect	Absent appropriate security controls and system documentation, the integrity of the data contained within FERS may be compromised.

Recommendation	We again recommend FDEM management establish appropriate security controls and systems documentation for FERS or its replacement system.
State Agency Response and Corrective Action Plan	The Mitigation section has reviewed the audit finding concerning appropriate security controls systems documentation with respect to FERS and FDEM's new database, Mitigation.org. Mitigation.org, is now ready to convert data from FERS to the new database. We are currently working on new input screens for invoicing payments and reporting fiscal data. The Mitigation.org database has the appropriate security controls to correct this finding. Once the conversion is complete, this finding will no longer be applicable.
Estimated Corrective Action Date	The database conversion from FERS to Mitigation.org is planned for completion by June 2010.
Agency Contact and Telephone Number	Miles E. Anderson (850) 413-9816

U.S. DEPARTMENT OF HOMELAND SECURITY

Finding Number	FA 09-086
CFDA Number	97.039
Program Title	Hazard Mitigation Grant
Compliance Requirement	Allowable Costs/Cost Principles, Cash Management, Subrecipient Monitoring
State Agency	Florida Division of Emergency Management (FDEM)
Federal Grant/Contract Number and Grant Year	FEMA-1539-DR-FL, FEMA-1545-DR-FL, FEMA-1561-DR-FL, FEMA-1609-DR-FL
Finding Type	Noncompliance and Significant Deficiency Questioned Costs – \$562,669.09 (FEMA-1539-DR-FL \$414,364; FEMA-1545-DR-FL \$55,421.09; FEMA-1561-DR-FL \$9,239; FEMA-1609-DR-FL \$83,645)
Prior Year Finding	Report No. 2009-144, Finding No. FA 08-088
Finding	Our tests disclosed instances in which FDEM did not conduct final inspections before final payments were made to subgrantees or ensure that advance payments were timely expended by subgrantees.
Criteria	State Administrative Plan, <i>Close-Out Procedures</i> - Final inspections should be made within 90 days of project completion and before final payments. 44 CFR 13.21(e), <i>Working Capital Advances</i> ; State Administrative Plan, <i>Financial Administration</i> – Advance payments may not exceed the expected cash needs of the subgrantee within the first three months of the contract. In order to receive an advance payment, FDEM required subgrantees to submit a request for advance, a justification of advance, and a detailed budget with supporting documentation.
Condition	During the 2008-09 fiscal year, FDEM made payments to 145 subgrantees totaling approximately \$43 million. We examined documentation for 49 payments to subgrantees totaling \$11,390,812.37. Our tests of the 49 payments disclosed that 2 of 9 final payments totaling \$423,603 were made without the conduct of final inspections. In response to audit inquiry, FDEM scheduled final inspections 392 and 482 days after the projects were completed. We also noted that for two of the five payments reviewed that were advances, FDEM did not sufficiently monitor the disbursement of the funds by the subgrantee. ➤ FDEM advanced one subgrantee \$83,645 in October 2008. In this instance, the subgrantee submitted an advance justification that indicated the advance was needed to meet a contractor's prepayment requirement. In response to audit inquiry, the subgrantee notified FDEM that the contractor had waived the prepayment requirement and no funds associated with the project had been disbursed by the subgrantee as of June 30, 2009. ➤ FDEM advanced one subgrantee \$375,000 in December 2008. In this instance, the subgrantee submitted an advance justification that indicated the advance was needed for work that was to be completed within 90 days. In response to audit inquiry, FDEM obtained from the subgrantee a project ledger spreadsheet indicating that only \$319,579 had been disbursed through June 2009.
Cause	FDEM program staff accepted the submission of photographs and letters of completion from the project architect in lieu of FDEM conduct of final inspections. FDEM had not established effective procedures to ensure that funds advanced to subgrantees were justified and timely disbursed.
Effect	Reimbursement for final expenditures prior to inspection of the completed project increases the risk that FDEM may reimburse subgrantees for work performed that may not be in accordance with the approved scope of work. Additionally,

	failure to follow up on the status of advanced funds may result in FDEM placing excess funds with subgrantees.
Recommendation	We recommend that final inspections be performed timely and that final reimbursements not be paid to subgrantees until final inspections have been performed. We also recommend that FDEM enhance its procedures to ensure that advances are timely disbursed by subgrantees.
State Agency Response and Corrective Action Plan	<p>The Mitigation section has reviewed the audit finding concerning compliance with procedures for processing final payments and lack of procedures for monitoring advanced funding to subgrantees. We concur with your recommendations for this finding and FDEM proposes the following corrective actions:</p> <p>(1) HMGP Staff will comply with the Administrative Plan, Close out Procedures established for each disaster declaration;</p> <p>(2) HMGP Management Team will ensure that staff continue to implement internal control tools 'Reimbursement Checklist' and administrative procedures currently in place;</p> <p>(3) HMGP Project Managers will continue to verify that final inspections have been performed prior to processing final reimbursements to the subgrantee; and</p> <p>(4) FDEM has enhanced its procedures for advance funding to subgrantees to ensure advances are timely disbursed by subgrantees.</p>
Estimated Corrective Action Date	Corrective Actions are currently being implemented and will be completed by June 30, 2010.
Agency Contact and Telephone Number	Miles E. Anderson (850) 413-9816

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**STATE UNIVERSITIES AND COMMUNITY COLLEGES
SUMMARY OF QUESTIONED COSTS
For the Fiscal Year Ended June 30, 2009**

Compliance Requirement/ Institutions	Questioned Costs
<u>Student Financial Assistance Cluster</u>	
<i>ELIGIBILITY - Finding No. FA 09-089</i>	
Satisfactory Academic Progress:	
State College of Florida/Manatee-Sarasota	\$ 102,027.00
<i>SPECIAL TESTS AND PROVISIONS - Finding No. FA 09-092</i>	
Disbursements - Undistributed Loan Proceeds:	
Florida A & M University	<u>unknown</u>
<i>SPECIAL TESTS AND PROVISIONS - Finding No. FA 09-093</i>	
Escheating:	
Tallahassee Community College	<u>20,194.67</u>
<i>SPECIAL TESTS AND PROVISIONS - Finding Nos. FA 09-098, 099</i>	
Nonattendance:	
Florida State University	20,834.00
University of North Florida	<u>15,709.00</u>
Total	<u>36,543.00</u>
<i>SPECIAL TESTS AND PROVISIONS - Finding No. FA 09-100</i>	
OWD, NSLDS, Exit Counseling:	
State College of Florida/Manatee-Sarasota	<u>2,698.15</u>
<i>SPECIAL TESTS AND PROVISIONS - Finding No. FA 09-101</i>	
Return of Title IV Funds – Official and Unofficial Withdrawals:	
Florida State College at Jacksonville	<u>463.29</u>
<i>SPECIAL TESTS AND PROVISIONS - Finding No. FA 09-102</i>	
Return of Title IV Funds - Official Withdrawals:	
Tallahassee Community College	<u>2,564.82</u>
<i>SPECIAL TESTS AND PROVISIONS - Finding No. FA 09-103</i>	
Return of Title IV Funds - Unofficial Withdrawals:	
Broward College	486.74
St. Johns River Community College	<u>2,175.68</u>
Total	<u>2,662.42</u>
Total Questioned Costs	<u>\$ 167,153.35</u>

U.S. DEPARTMENT OF EDUCATION

Finding Number	FA 09-087
CFDA Number	Various
Program Title	Student Financial Assistance Cluster (SFA)
Compliance Requirement	Allowable Costs/Cost Principles and Eligibility
State Educational Entity	Various
Finding Type	Significant Deficiency
Finding	Certain access controls protecting eighteen institution's IT resources needed improvement. Specific details of the deficiencies are not disclosed in this report to avoid the possibility of compromising institution information. However, appropriate institution personnel have been notified of the deficiencies.
Criteria	<p>Information Technology (IT) Industry Standards: General Controls IT Governance Institute <i>Control Objectives for Information and related Technology (COBIT) 4.1</i> DS5.3 Identity Management – User access rights to systems and data should be in line with defined and documented business needs and job requirements. PO8.2 IT Standards and Quality Practices – Standards, procedures, and practices for key IT processes should be identified and maintained.</p> <p>Effective access controls over IT resources provide safeguards to assist in the prevention or detection of errors or misappropriations. Effective access controls provide employees access to IT resources based on an employee's demonstrated need to view, change, or delete data and restrict employees from performing incompatible functions or functions outside of their area of responsibility.</p>
Condition	Discussed and provided to management during exit conferences with appropriate institution personnel.
Cause	Discussed and provided to management during exit conferences with appropriate institution personnel.
Effect	Weak access controls increase the risk that unauthorized or inappropriate changes to data may occur and not be detected in a timely manner.
Recommendation	The institutions should enhance access control procedures as noted.
	<u>Florida Agricultural and Mechanical University (FAMU)</u>
FAMU Response and Corrective Action Plan	The University concurs with finding. The Director of Financial Aid and the Director of Information Security will conduct an assessment of the student information system (PeopleSoft) in relation to the financial aid module. The University will institute effective controls over user access rights to computer operations, restrict authorizations to only those functions needed for individuals to perform their job duties and ensure that such access prevents them from being involved in multiple aspects of a financial transaction. In this way, software access controls will help to preserve the proper separation of duties. Additionally, the Vice President of Student Affairs and the Director of Financial Aid will review audit logs that show changes made to certain data records to provide additional safeguards over access rights.
Estimated Corrective Action Date	June 15, 2010
FAMU Contact and Telephone Number	Marcia D. Boyd (850) 412-5278
	<u>Florida Atlantic University (FAU)</u>
FAU Response and Corrective Action Plan	Florida Atlantic University concurs with the finding related to enhancing IT control and access. To address this recommendation, Information Resource Management (IRM), in collaboration with the Division of Financial Affairs and

Enrollment Management, has engaged in the following activities:

The University is actively recruiting for an Information Security Officer. This individual will be responsible to oversee, review, and recommend new policies and procedures to better safeguard sensitive information

IRM has developed a report to identify concerns and issues with the Banner/Oracle access control files. The scope of this report will be expanded to include Financial Aid access control. FAU has adopted procedures and weekly reports generated are IRM and distributed to the Associate Provost for review. The weekly log will provide a record of the review and, if necessary, note any action taken.

**Estimated Corrective
Action Date**

January 1, 2010

**FAU Contact and
Telephone Number**

Jason Ball, Associate Provost and Chief Information Officer
(561) 297-3440

Florida International University (FIU)

**FIU Response and
Corrective Action Plan**

Management has considered the audit recommendation and has adjusted practices to meet those recommendations.

**Estimated Corrective
Action Date**

February 1, 2010

**FIU Contact and
Telephone Number**

Francisco Valines
(305) 348-2333

Florida State University (FSU)

**FSU Response and
Corrective Action Plan**

Florida State University's Office of Financial Aid uses a homegrown Financial Aid Management system to administer and deliver financial aid. The current security of the financial system is based on the following broad premises:

1. All personnel requiring access to the financial aid system are routed through a departmental security administrator who assigns the level of security based on their job functions.
2. Compliance and Adherence to student eligibility are the key considerations when accessing or making changes to any student data. Any change made to a student's data is logged (date and user) and requires the reviewer to make comments on why the change was necessary.

ACTION PLAN

1. Staff will conduct a detailed analysis of all the current security design of the Financial Aid Management system
2. Staff will consult with central IT to develop and implement best practices as related to system security.
3. Florida State University's Office of Financial Aid is implementing scheduled reviews to audit changes made to student financial aid data.

**Estimated Corrective
Action Date**

Effective Immediately

**FSU Contact and
Telephone Number**

Darryl Marshall, Director, Financial Aid
(850) 644-5716

Somnath Chatterjee, Associate Director, Financial Aid
(850) 644-5716

UF Response and Corrective Action Plan	<p><u>University of Florida (UF)</u></p> <p>The Office for Student Financial Affairs has initiated action to review access privileges of all individuals with on-line update capability to the award screen and will remove update capability from those individuals without demonstrated need for this access.</p> <p>An edit report has been created to identify all awards paid on the same day as an online update was made. This report includes the aid programs paid and the individual who made online changes to the award file. It is reviewed daily by an associate director who does not have online update capability.</p> <p>Online award changes that are not paid the same day, run through the automated compliance edit process in the same manner as any other award change and holds are placed on the award if it fails to meet eligibility criteria.</p>
Estimated Corrective Action Date	March 1, 2010
UF Contact and Telephone Number	Karen Fooks, Director, Student Financial Affairs (352) 392-1271
BrvCC Response and Corrective Action Plan	<p><u>Brevard Community College (BrvCC)</u></p> <p>Brevard Community College concurs and has defined a comprehensive corrective action.</p>
Estimated Corrective Action Date	February 2010
BrvCC Contact and Telephone Number	Vice President James Ross (321) 433-7017
BrwC Response and Corrective Action Plan	<p><u>Broward College (BrwC)</u></p> <p>Issue acknowledged and access was removed immediately from all staff members with the exception of the two listed. These two employees will have the capability to give access to employees to the Financier system according to their job duties. Three times during the term (beginning, middle and end), the VP for Student Affairs will review a report listing all transactions performed by the above individuals as these relate to security and awarding or modifying aid. The process can be reviewed by the VP for Student Affairs as this position does not and has never had any abilities to add, view or modify any records or awards in the Student Financial Aid system.</p>
Estimated Corrective Action Date	The first report will be reviewed by the VP for Student Affairs by the end of the fall term 2009/2010.
BrwC Contact and Telephone Number	Angelia Millender, VP for Student Affairs (954) 201-7486
DSC Response and Corrective Action Plan	<p><u>Daytona State College (DSC-formerly Daytona Beach Community College)</u></p> <p>Comment noted. College has taken steps to initiate and implement correction action to rectify condition noted above.</p>
Estimated Corrective Action Date	Initiate: October 29, 2009, Completion: ASAP
DSC Contact and Telephone Number	Laura F. Phillips, Associate Vice President - Controller (386) 506-3021
FKCC Response and Corrective Action Plan	<p><u>Florida Keys Community College (FKCC)</u></p> <p>The Banner ERP is delivered with Oracle Database Schemas whose purpose is necessary for functional operations, or to be used as the basis of baseline User Schemas/roles. Regardless, these schemas do not have logon credentials and the baseline User Schemas have never been used to create roles. Access rights</p>

	are built upon roles per position. When a particular user is terminated, the account is expired and deactivated but left intact so the subsequent user has the same access rights needed to perform the duties associated with the position
	There are three employees who have DBA access rights as back-up, in order to assure the ability to access the databases should two of those be unreachable. They are, in order of precedence, Bryan Gilchrist, Michael Cruz, and Sherri Boyer.
Estimated Corrective Action Date	Processes are being improved to ensure that the IT department is notified in a timely manner to ensure that employee(s) that are no longer employed or are going to be leaving the employment of FKCC will have their accounts disabled and eventually removed.
FKCC Contact and Telephone Number	David Monroe - Executive Director of Finance and Information Systems (305) 809-3178 Bryan Gilchrist - IT Director (305) 809-3279
	<u>Florida State College at Jacksonville (FSCJ-formerly Florida Community College at Jacksonville)</u>
FSCJ Response and Corrective Action Plan	The College will review access controls and put processes in place to limit access to systems based on the employee's job requirements in order to prevent unauthorized or inappropriate changes to data.
Estimated Corrective Action Date	March 2010
FSCJ Contact and Telephone Number	Steven P. Bowers, Vice President of Administrative Services (904) 632-3217
	<u>Hillsborough Community College (HCC)</u>
HCC Response and Corrective Action Plan	Hillsborough Community College acknowledges the need to improve access controls relative to certain Financial Aid processes and is developing appropriate procedures and reports accordingly.
Estimated Corrective Action Date	March 15, 2010
HCC Contact and Telephone Number	Barbara A. Larson (813) 253-7015
	<u>Lake City Community College (LCCC)</u>
LCCC Response and Corrective Action Plan	LCCC agrees with the recommendation contained in the confidential finding received from the Auditor General and is in the process of implementing corrective action.
Estimated Corrective Action Date	September 25, 2009
LCCC Contact and Telephone Number	Marilyn C. Hamm (386) 754-4364
	<u>Palm Beach State College (PBSC-formerly Palm Beach Community College)</u>
PBSC Response and Corrective Action Plan	PBCC understands the Auditor's comments and will immediately take the necessary measures to enhance access control procedures.
Estimated Corrective Action Date	December 31, 2009
PBSC Contact and Telephone Number	Richard Becker, Vice President of Administration and Business Services (561) 868-3137

Polk State College (PSC-formerly Polk Community College)**PSC Response and
Corrective Action Plan**

The College will review and strengthen its procedures relating to access controls.

**Estimated Corrective
Action Date**

March 31, 2010

**PSC Contact and
Telephone Number**

Peter S. Elliott, Vice President Administration/CFO
(863) 297-1081

Santa Fe College (SFeC)**SFeC Response and
Corrective Action Plan**

The College will review access control procedures to ensure independent reviews are scheduled, performed, and documented.

**Estimated Corrective
Action Date**

TBD

**SFeC Contact and
Telephone Number**

Ginger Gibson, Vice President Administrative Affairs
(352) 395-5208

Seminole State College of Florida (SSC - formerly Seminole Community College)**SSC Response and
Corrective Action Plan**

The security access plan of all financial aid personnel was reviewed and adjusted to limit access and update capability only to those employees required to perform functions within their areas of responsibility. Increased controls will also be implemented for the student administrative system as discussed with the audit supervisor.

**Estimated Corrective
Action Date**

Spring Semester, January 2010.

**SSC Contact and
Telephone Number**

Robert E. Lynn, Director, Student Financial Resources
(407) 708-2044

State College of Florida, Manatee-Sarasota (SCF-formerly Manatee Community College)**SCF Response and
Corrective Action Plan**

The State College of Florida has modified and improved all IT access control procedures for personnel as requested in the audit recommendation.

**Estimated Corrective
Action Date**

Immediate and On-going

**SCF Contact and
Telephone Number**

Dr. Donald Bowman, Vice President, Educational & Student Services
(941) 752-5301

Tallahassee Community College (TCC)**TCC Response and
Corrective Action Plan**

The College has implemented improved access controls to protect the Institution's information technology resources.

**Estimated Corrective
Action Date**

November 9, 2009

**TCC Contact and
Telephone Number**

Patricia Manning, Compliance Officer
(850) 201-6093

U.S. DEPARTMENT OF EDUCATION

Finding Number	FA 09-088
CFDA Number	84.007, 84.032, 84.033, 84.063, and 84.375
Program Title	Student Financial Assistance Cluster (SFA) Federal Supplemental Education Opportunity Grant (FSEOG) Federal Family Education Loans (FFEL) Federal Work-Study (FWS) Federal Pell Grant Program (PELL) Academic Competitiveness Grants (ACG)
Compliance Requirement	Cash Management – Reconciliations
State Educational Entity	Tallahassee Community College (TCC)
Finding Type	Noncompliance
Finding	During the 2008-09 fiscal year, the institution did not perform the required monthly reconciliations for each Title IV Higher Education Opportunity Act (HEOA) program reported in G5 (formerly Federal Grants Administration and Payment System, GAPS) to the institution's accounting records.
Criteria	34 CFR 668.24(b) <i>Fiscal Records</i> , .163 <i>Maintaining and Accounting for Funds</i> , 675.19 <i>Fiscal Procedures and Records</i> , 676.19 <i>Fiscal Procedures and Records</i> , 690.81 <i>Fiscal Control and Fund Accounting Procedures</i> , .83 <i>Submission of Reports</i> , and the U.S. Department of Education's (USED) <u>The Blue Book, Accounting, Recordkeeping, and Reporting by Postsecondary Educational Institutions for Federally Funded Student Financial Aid Programs</u> .
Condition	The institution was unable to provide documentation evidencing that detailed reconciliations were performed monthly between G5 and the institution's accounting records for the period July 2008, through May 2009. The institution provided one reconciliation for the entire year at June 30, 2009. The year-end reconciliation for June 30, 2009, included an unresolved difference of \$10,931.76 related to the FWS program.
Cause	The institution experienced understaffing and staff turnover during the 2008-09 fiscal year, and as a result, the institution did not complete monthly reconciliations of the Title IV HEOA programs during the 2008-09 fiscal year.
Effect	When monthly reconciliations are not performed, the institution has limited assurance that information in G5 agrees to its accounting records, and errors or omissions may occur and not be timely detected when reporting expenditures to or drawing down funds from USED.
Recommendation	The institution should implement procedures to perform and document required monthly reconciliations of G5 data to the institution's accounting records and timely resolve any differences resulting from the reconciliations.
TCC Response and Corrective Action Plan	The College has implemented procedures to perform and document required monthly reconciliations. Monthly reconciliations have been completed through 9/30/09. The unresolved difference of \$10,931.76 related to the Federal Work Study (FWS) program in the June 2009 reconciliation has been resolved.
Estimated Corrective Action Date	November 9, 2009
TCC Contact and Telephone Number	Lori Smith, Controller (850) 201-8994

U.S. DEPARTMENT OF EDUCATION

Finding Number	FA 09-089
CFDA Number	84.007, 84.032, 84.063
Program Title	Student Financial Assistance Cluster (SFA) Federal Supplemental Educational Opportunity Grants (FSEOG) Federal Family Education Loans (FFEL) Federal Pell Grant Program (PELL)
Compliance Requirement	Eligibility – Satisfactory Academic Progress (SAP)
State Educational Entity	State College of Florida, Manatee-Sarasota (SCF-formerly Manatee Community College)
Finding Type	Noncompliance and Significant Deficiency Questioned Costs – \$102,027 (\$600 FSEOG; \$30,960 FFEL subsidized; \$41,430 FFEL unsubsidized; \$29,037 PELL)
Finding	The institution's Satisfactory Academic Progress (SAP) policies and procedures did not meet Federal requirements and the institution incorrectly applied its SAP policies and approved numerous appeals allowing ineligible students to receive Title IV Higher Education Opportunity Act (HEOA) aid.
Criteria	34 CFR 668.16(e), <i>Standards of Administrative Capability</i> ; .34(e), <i>Satisfactory Progress</i>
Condition	<p>For 11 of 27 students tested, we noted exceptions to Federal regulations and institution policies related to SAP in the following circumstances:</p> <ul style="list-style-type: none"> ➤ Seven students exceeded the 150 percent maximum attempted hours allowed pursuant to Federal requirements, which is typically 90 hours at a two-year institution (60 hours x 150% = 90 hours maximum attempted hours allowed). Accumulated attempted hours ranged from 96 to 194, and as a result these students failed to meet SAP standards. In addition, Federal guidance permits granting appeals for items such as the death of a relative of the student, an injury or illness of the student, or other special circumstances. Although the institution permits appeals of SAP determinations, the institution's SAP policy did not specify the mitigating circumstances under which SAP appeals could be granted and as a result, in some instances institution personnel granted SAP appeals for reasons contrary to guidance in Federal regulations. For example, some SAP appeals were granted for reasons stated such as "need economical help at home". Federal aid disbursed to these students totaled \$85,608 (\$400 FSEOG; \$24,710 FFEL subsidized; \$36,180 FFEL unsubsidized; \$24,318 PELL) during the 2008-09 award year. ➤ Two students failed to achieve SAP in the 2007-08 award year due to exceeding the maximum hours requirement (150 percent, greater than 90 hours attempted) and failure to complete 67 percent of attempted classes. The students were granted SAP appeals based on circumstances which did not meet acceptable mitigating circumstances per Federal regulations. In addition, another student failed to achieve SAP due to failure to complete 67 percent of attempted classes. The student had an approved appeal for the 2007-08 award year but failed to complete the required classes per institution policy, making the student ineligible for the 2008-09 appeal. These students were ineligible to receive Title IV HEOA funds totaling \$9,278 (\$200 FSEOG; \$2,250 FFEL subsidized; \$3,000 FFEL unsubsidized; \$3,828 PELL) disbursed in the 2008-09 award year. ➤ One transfer student was granted Title IV HEOA funds prior to the receipt and evaluation of the student's transcript from other institutions attended. Upon receipt of the information, institution personnel determined that the student had exceeded the maximum hours allowed for the selected program

and had a grade point average less than the required 2.0 for SAP. However, institution personnel did not terminate Title IV HEOA funds to the student although the student was ineligible to receive Title IV HEOA funds totaling \$7,141 (\$4,000 FFEL subsidized; \$2,250 FFEL unsubsidized; \$891 PELL) disbursed in the 2008-09 award year.

Cause

The institution did not have adequate procedures to ensure that its SAP policy contained and met all required Federal regulations and the institution did not apply its current SAP policy consistently or follow the guidelines for appeals as provided in 34 CFR 668.34(c). In addition, the quantitative component of the institution's SAP policy during the 2008-09 award year was based on an educational program length of 73 credit hours instead of the published educational program lengths, contrary to Federal regulation. Subsequent to audit inquiry, the institution is revising and completing SAP Policies and Procedures to address the above issues and to comply with Federal Regulation and, had the institution applied these revised policies for transfer hours attempted, four of the above students may have met SAP requirements and \$38,767 (\$200 FSEOG; \$19,750 FFEL subsidized; \$9,781 FFEL unsubsidized; \$9,036 PELL) may not have been questioned costs.

Effect

In the absence of SAP policies and procedures that comply with Federal regulations and by not adhering to institution policies and procedures, the institution may award Title IV HEOA funds to ineligible students.

Recommendation

The institution should continue to revise and complete its SAP policies and procedures revisions to comply with Federal regulations. We recommend that the institution review all Title IV HEOA fund recipients during the 2008-09 award year to determine if any ineligible students received Title IV HEOA funds, and return funds, as applicable, to the appropriate Federal programs or lenders.

**SCF Response and
Corrective Action Plan**

All applicable State College of Florida (SCF) Satisfactory Academic Progress (SAP) policies and procedures have been revised, updated, and implemented to comply with Federal regulations. Within FOUR business days of the informal Exit Conference with the auditors representing the Auditor General, and two full weeks prior to receipt of the formal, written preliminary and tentative findings from the audit of the Federal awards administered by the State of Florida, SCF codified its long-standing SAP practice to provide the clarity, specificity, and comprehensive language as requested in the audit recommendation. Specifically, a revised Guidelines to Appeal Financial Aid Suspension was posted at <http://www.scf.edu/pages/3530.asp>. A Financial Aid Appeals Committee with expanded membership and oversight was approved for immediate implementation of any future appeals. Most importantly, a Standards of Satisfactory Academic Progress (SAP) policy was revised to include audit recommendations and accommodate immediate implementation.

Additionally, the State College of Florida will be returning in full all funds for identifiable ineligible students to the appropriate Federal programs or lenders as per the audit recommendation.

Furthermore, the State College of Florida has proactively taken steps to ensure a thorough and accurate implementation of all revised policies and procedures in response to the audit recommendations. To specifically address the audit recommendations, assess all related Financial Aid Services office business practices, and assist in the functionality of all Banner 7 and pending Banner 8 upgrades, the College has contracted with Strata Information Group (SIG) for their guidance and leadership. This will allow SCF an opportunity to review and update all Financial Aid Services and corresponding business practices in the office of Educational Records in a review and implementation of best practices.

**Estimated Corrective
Action Date**

Immediate and On-going

**SCF Contact and
Telephone Number**Dr. Donald Bowman, Vice President, Educational & Student Services
(941) 752-5301

U.S. DEPARTMENT OF EDUCATION

Finding Number	FA 09-090
CFDA Number	84.063
Program Title	Student Financial Assistance Cluster (SFA) Federal Pell Grant Program (PELL)
Compliance Requirement	Special Tests and Provisions – Disbursements – Common Origination and Disbursement (COD) System
State Educational Entity	Tallahassee Community College (TCC)
Finding Type	Noncompliance
Finding	The PELL disbursement date in the institution's records did not always agree with the U.S. Department of Education's (USED) COD system's disbursement date, as required by USED regulations and technical references.
Criteria	34 CFR 690.83, <i>Submission of Records</i> ; COD Technical Reference
Condition	<p>The USED COD is a streamlined method for processing, storing, and reconciling Federal Pell Grant financial aid information. COD defines the disbursement date as the date cash was credited to the student's account or paid to the student directly.</p> <p>For 10 PELL recipients tested with 21 PELL disbursements during the 2008-09 award year, 17 disbursement dates in the COD reporting system were incorrectly reported by the institution. The disbursement dates reported in COD were from four to eight days before the actual disbursement dates.</p>
Cause	The institution recorded the date that the Financial Aid Office authorized the disbursement on the COD system instead of the actual disbursement date.
Effect	The level of PELL authorization for an institution is affected by the accuracy with which the PELL information is reported to COD.
Recommendation	The institution should review its procedures to ensure that the information provided to USED through COD is accurate.
TCC Response and Corrective Action Plan	The College has implemented procedures to ensure the PELL disbursement date in the institution's records agree with the U.S. Department of Education's (USED) COD system's disbursement date, as required by USED regulations and technical references.
Estimated Corrective Action Date	November 9, 2009
TCC Contact and Telephone Number	Lori Smith, Controller (850) 201-8994

U.S. DEPARTMENT OF EDUCATION

Finding Number	FA 09-091
CFDA Number	84.032
Program Title	Student Financial Assistance Cluster (SFA) Federal Family Education Loan (FFEL)
Compliance Requirement	Special Tests and Provisions – Disbursements – Loan Notifications
State Educational Entity	Florida International University (FIU)
Finding Type	Noncompliance
Prior Year Finding	Report No. 2009-144, Finding No. FA 08-096
Finding	The institution did not always document the required notification, of FFEL student or parent loan borrowers, within 30 days before or after crediting a student's account with FFEL funds.
Criteria	34 CFR 668.165, <i>Notices and Authorizations</i>
Condition	For 6 of 20 students tested, we noted that the required notifications for Spring 2009 FFEL student loan disbursements posted on weekends were not sent to the students.
Cause	The institution had a programming error in the loan notification process which resulted in weekend disbursements not being recognized.
Effect	Because incurring a loan obligation is a serious responsibility, an FFEL loan borrower must be given the opportunity to cancel the loan at, or close to, the time the funds are actually disbursed and the debt incurred. Without notification of the rights to cancel a loan, there is an increased risk that a borrower may incur unnecessary debt.
Recommendation	The institution should continue its efforts to enhance procedures to ensure that FFEL student or parent loan borrowers receive the required notification electronically or in writing, no earlier than 30 days before and no later than 30 days after crediting a student or parents' account with FFEL funds.
FIU Response and Corrective Action Plan	The programming error that was missing weekend disbursements was corrected and all loan disbursements notifications are now being sent.
Estimated Corrective Action Date	July 4, 2009
FIU Contact and Telephone Number	Francisco Valines (305) 348-2333

U.S. DEPARTMENT OF EDUCATION

Finding Number	FA 09-092
CFDA Number	84.032
Program Title	Student Financial Assistance Cluster (SFA) Federal Family Education Loan (FFEL)
Compliance Requirement	Special Test and Provisions – Disbursements – Return of Undistributed Loan Funds
State Educational Entity	Florida Agricultural and Mechanical University (FAMU)
Finding Type	Noncompliance and Significant Deficiency Questioned Costs – Unknown
Finding	The institution did not timely return undistributed FFEL student loan funds to the applicable lenders. The institution has three business days to disburse FFEL student loan funds when a lender provides the funds by electronic fund transfer. Loans not disbursed to the student or parent within three days are required to be returned to the lender within ten business days after the date the funds were required to be disbursed.
Criteria	34 CFR 668.167(b), <i>Returning funds to a lender</i>
Condition	Our review of the institution's records disclosed undistributed FFEL student loan funds totaling \$5,237,542.99 on hand at June 30, 2009, which should have been returned to the lenders. This amount included undistributed FFEL student loan funds received from August 2006 through June 2009. Subsequent to audit inquiry, the institution returned these funds in November 2009. In addition, there may be interest and penalties owed to the United States Department of Education (USED), as well as, liabilities for any interest subsidies that may have been paid by USED to lenders on behalf of these students who did not receive these loan amounts.
Cause	The institution's procedures were not adequate to identify undistributed FFEL student loan funds and timely return applicable amounts to the lenders.
Effect	When FFEL student loan funds are not timely returned to the lenders the institution is subject to interest and penalties, as well as, potential liabilities for any interest subsidies that may have been paid by USED to lenders on behalf of these students who did not receive these loan amounts.
Recommendation	The institution should enhance its procedures to monitor disbursements of FFEL student loan funds to ensure the timely return of undistributed funds to the lenders. Additionally, the institution should determine if interest and penalties, as well as, liabilities for any interest subsidies that may have been paid by USED to lenders on behalf of these students who did not receive these loan amounts are owed to USED and appropriately return such amounts.
FAMU Response and Corrective Action Plan	The University concurs with the finding. The Office of Financial Aid makes every effort to return federal loans in a timely manner. Although, the loan adjustments were made in our student information system (PeopleSoft) in a timely manner, the link between PeopleSoft and Elm Resources (national information exchange and disbursement system) did not work properly. As a result, another reporting and reconciliation component has been added to the daily and monthly loan procedures to ensure timely returns. Additionally, the University has remitted payments to the U.S. Department of Education and Florida Department of Education for all loan interest and penalties assessed to date. Finally, the University plans to end the Federal Family Education Loan program at the end of the spring 2010 semester and move into the William D. Ford Direct Loan program. The direct loan program will not only stabilize access to funds to our students but help streamline the business processes of the student loan department.

**Estimated Corrective
Action Date**

May 15, 2010

**FAMU Contact and
Telephone Number**Marcia D. Boyd
(850) 412-5278

U.S. DEPARTMENT OF EDUCATION

Finding Number	FA 09-093
CFDA Number	84.007, 84.032, 84.033, and 84.063
Program Title	Student Financial Assistance Cluster (SFA) Federal Supplemental Education Opportunity Grant (FSEOG) Federal Family Education Loans (FFEL) Federal Work-Study (FWS) Federal Pell Grant Program (PELL)
Compliance Requirement	Special Tests and Provisions - Disbursements - Prohibition on Escheating of Title IV Higher Education Opportunity Act (HEOA) Funds
State Educational Entity	Tallahassee Community College (TCC)
Finding Type	Noncompliance Questioned Costs – \$20,194.67 (\$200 FSEOG; \$5,775.35 FFEL subsidized; \$4,793.32 FFEL unsubsidized; and \$9,426 PELL)
Finding	The institution's procedures were not adequate to ensure the timely identification and return of unclaimed Title IV HEOA funds to applicable Federal programs and lenders.
Criteria	34 CFR 668.164(h)(2), Subpart K, <i>Cash Management, Disbursing funds</i> According to the U.S. Department of Education, institutions are prohibited from allowing Title IV HEOA funds to revert (or "escheat") to a third-party, State, or institutional coffers, and Florida institutions must return unclaimed Title IV HEOA funds no later than 240 days after checks containing such funds are written.
Condition	Our review of outstanding student checks containing Title IV HEOA funds disclosed that as of August 25, 2009, 50 unclaimed checks were outstanding, 300 to 1,051 days after the checks were written. The institution had not returned any of the unclaimed checks to the Federal programs and lenders.
Cause	The institution experienced understaffing and staff turnover during the 2008-09 fiscal year, and as a result, the institution did not timely identify and return unclaimed Title IV HEOA funds.
Effect	The institution may be allowing Title IV HEOA funds to be used for purposes other than that for which they are intended.
Recommendation	The institution should implement procedures to timely identify and return outstanding checks containing Title IV HEOA funds to the applicable Federal programs or lenders, no later than 240 days after the date the checks are written. Additionally, the institution should return \$20,194.67 (\$200 FSEOG; \$5,775.35 FFEL subsidized; \$4,793.32 FFEL unsubsidized; and \$9,426 PELL) to the applicable Federal programs and lenders.
TCC Response and Corrective Action Plan	The College has implemented procedures that ensure the timely identification and return of unclaimed Title IV HEOA funds to applicable Federal program and lenders. Funds have been successfully delivered to students for \$10,195.85 of the listed \$20,194.67, and the remaining \$9,998.82 has been returned to the applicable Federal program and lenders.
Estimated Corrective Action Date	November 9, 2009
TCC Contact and Telephone Number	Lori Smith, Controller (850) 201-8994

U.S. DEPARTMENT OF EDUCATION

Finding Number	FA 09-094
CFDA Number	84.032
Program Title	Student Financial Assistance Cluster Federal Family Education Loans (FFEL)
Compliance Requirement	Special Tests and Provisions – Student Status Changes – Exit Counseling
State Educational Entity	Various
Finding Type	Noncompliance
Prior Year Finding	Report No. 2009-144, Finding No. FA 08-104
Finding	Four institutions did not always timely (within 30 days) perform exit counseling, or provide exit counseling materials, for FFEL student loan borrowers who graduated, withdrew, or ceased to be enrolled at least half-time.
Criteria	34 CFR 682.604(g), <i>Exit Counseling</i>
Effect	When exit counseling information is not provided timely, FFEL student loan borrowers may not be aware of their loan repayment obligations, and lenders and guarantors may not be timely provided with important personal and contact information, which could lead to an increased default rate for the institution.
Condition	<p><u>Florida International University (FIU)</u></p> <p>The automated process that identifies students requiring exit counseling runs on a production schedule. On the Summary Schedule of Prior Audit Findings for the fiscal year ended June 30, 2009, the institution responded that in May 2009, a routine internal audit of the process revealed that students who dropped below half-time enrollment were not being identified and as a result the institution did not perform or provide exit counseling materials to these students. During our current audit, we were advised by institution personnel that to ensure compliance, the institution adjusted the process to identify all students who must complete exit counseling; however, the new process was not implemented during the 2008-09 fiscal year.</p>
Cause	The institution's computerized reporting system which identifies students requiring exit counseling relies on a query to fully automate the process; however, by using an incorrect query the institution did not identify all FFEL student loan borrowers requiring exit counseling and as a result did not provide exit counseling materials to all students ceasing at least half-time enrollment.
Recommendation	The institution should monitor the newly implemented procedures to ensure all students requiring exit counseling are identified and that exit counseling is performed, or exit counseling materials are provided within 30 days of FFEL student loan borrowers ceasing at least half-time enrollment.
FIU Response and Corrective Action Plan	As stated in the cause section, once the error was discovered a revised query was written that now captures all students who require exit counseling and is running on our batch schedule.
Estimated Corrective Action Date	May 2009
FIU Contact and Telephone Number	Francisco Valines (305) 348-2333
Condition	<p><u>Edison State College (ESC)</u></p> <p>For 3 of 21 FFEL student loan borrowers tested who ceased at least half-time enrollment during the 2008-09 award year, exit counseling materials were provided 44, 58, and 244 days late.</p>

Cause	The institution's computerized reporting system did not identify all FFEL student loan borrowers requiring exit counseling within 30 days of ceasing to be enrolled at least half-time.
Recommendation	The institution should review and enhance its procedures to ensure that exit counseling is performed, or exit counseling materials are provided within 30 days of an FFEL student loan borrower ceasing at least half-time enrollment.
ESC Response and Corrective Action Plan	We concur with the findings. To address the issues, the College will be engaging two sets of strategies. Firstly, the graduation requirements will be updated to include an application for graduation and a requirement that all course substitutions be completed and approved prior to the end of the term for which graduation is being sought. The second strategy includes the commitment of several staff members to the responsibility chain associated with managing student enrollment statuses in our student information system; these staff members will receive weekly compliance reports.
Estimated Corrective Action Date	The graduation requirement modification was implemented in March 1, 2009. The enhancement of our responsibility chain associated with enrollment status management went into effect on October 20, 2009.
ESC Contact and Telephone Number	Gina Doeble, Vice President for Financial Services (239) 489-9321

St. Johns River Community College (SJRCC)

Condition	For 4 of 13 students tested, the institution did not perform exit counseling, or provide exit counseling materials, within 30 days of when the FFEL student loan borrowers withdrew or otherwise ceased to be enrolled at least half-time during the 2008-09 award year. Subsequent to audit inquiry, exit counseling materials were provided to the FFEL student loan borrowers on August 27, 2009, 153 to 288 days late.
Cause	The institution's computerized reporting system did not identify all students requiring exit counseling within 30 days of an FFEL student loan borrower ceasing to be enrolled at least half-time.
Recommendation	The institution should ensure that exit counseling is performed, or exit counseling materials provided, within 30 days of an FFEL student loan borrower ceasing at least half-time enrollment.
SJRCC Response and Corrective Action Plan	Procedures have been updated to include manual adjustments to a validation table used to identify the enrollment status of students each time the report is produced. Procedurally, this resolves the issue; however, the College is seeking a more permanent system solution that will not involve making manual adjustments each time.
Estimated Corrective Action Date	October 1, 2009
SJRCC Contact and Telephone Number	Wayne Bodiford, Director of Financial Aid (386) 312-4040

Seminole State College of Florida (SSC—formerly Seminole Community College)

Condition	For 4 of 15 FFEL student loan borrowers tested, the institution did not timely perform and document exit counseling or provide exit counseling materials. For two of the four students who graduated, the institution had not provided exit counseling materials as of August 25, 2009, 86 days late; and for the other two FFEL student loan borrowers who withdrew, exit counseling materials were provided 29 and 110 days late.
Cause	Although the institution reviewed students' records at the end of each term to identify FFEL student loan borrowers having an enrollment status change requiring exit counseling, the review was not frequent enough to ensure timely

	identification of students requiring exit counseling. The institution revised its procedures to include revision of the Official Withdrawal form to alert all students who withdrew or dropped below half-time status that exit counseling must be completed; however, because not all students tested prepared a revised Official Withdrawal form, exit counseling notifications were not timely.
Recommendation	The institution should implement adequate procedures to ensure that exit counseling is performed, or exit counseling materials provided, within 30 days of an FFEL student loan borrower ceasing at least half-time enrollment.
SSC Response and Corrective Action Plan	The College has revised all official withdrawal forms to include the exit counseling requirements and has destroyed all outdated forms that do not include this required notification. The College will also notify all students who have applied for graduation with the information on exit counseling.
Estimated Corrective Action Date	Spring Semester beginning January 2010.
SSC Contact and Telephone Number	Robert E Lynn, Director, Student Financial Resources (407) 708-2044

U.S. DEPARTMENT OF EDUCATION

Finding Number	FA 09-095
CFDA Number	84.038
Program Title	Student Financial Assistance Cluster (SFA) Federal Perkins Loan Program (FPL)
Compliance Requirement	Special Test and Provisions – Student Loan Repayments – Exit Counseling
State Educational Entity	University of West Florida (UWF)
Finding Type	Noncompliance
Finding	The institution did not always timely (within 30 days) perform exit counseling, or provide exit counseling materials, for FPL student loan borrowers who graduated, withdrew, or ceased to be enrolled at least half-time during the 2008-09 fiscal year.
Criteria	34 CFR 674.42(b), <i>Contact with the Borrower - Exit Interview</i>
Condition	For 13 of 26 students tested, the institution did not perform exit counseling, or provide exit counseling materials, within 30 days of when the FPL student loan borrowers graduated, withdrew, or ceased to be enrolled at least half-time. As of July 26, 2009, the date of our audit fieldwork, the number of days late ranged from 7 to 165.
Cause	The institution did not have adequate procedures to ensure that FPL student loan borrowers who graduated, withdrew, or ceased to be enrolled at least half-time were timely provided exit counseling materials.
Effect	When exit counseling information is not provided timely, FPL student loan borrowers may not be fully aware of their loan repayment obligations, which could lead to an increased default rate at the institution.
Recommendation	The institution should ensure that exit counseling is performed, or exit counseling materials provided, within 30 days of an FPL student loan borrower graduating, withdrawing, or ceasing to be enrolled at least half-time.
UWF Response and Corrective Action Plan	The university has reports in place that identify students who are required to complete exit counseling for Perkins Loans. Once a student has been identified through these reports, the university contacts ACS, its contracted Perkins Loan administrator, and provides the information required to initiate the electronic exit counseling process. A hold is placed on the student's account signifying that exit counseling is required. Confusion regarding the university's responsibility for notifying the student of the need to complete exit counseling has been eliminated. Procedures have been developed to generate an email notification to the student within the required time frame, informing him/her of the required exit counseling. The email includes instructions on how to complete the online exit counseling, informs the student of the hold on their account, and gives a contact name and number the student may call for assistance or questions regarding the exit counseling.
Estimated Corrective Action Date	November 1, 2009
UWF Contact and Telephone Number	Colleen Asmus, CPA, Assistant Vice President for Finance/Controller (850) 474-2642

U.S. DEPARTMENT OF EDUCATION

Finding Number	FA 09-096
CFDA Number	84.063 and 84.375
Program Title	Student Financial Assistance Cluster (SFA) Federal Pell Grant Program (PELL) Academic Competitiveness Grant (ACG)
Compliance Requirement	Special Tests and Provisions – Disbursements – National Student Loan Data System (NSLDS) – Mid-Year Transfer Monitoring
State Educational Entity	Miami Dade College (MDC)
Finding Type	Noncompliance
Prior Year Finding	Report No. 2009-144, Finding No. FA 08-102
Finding	The institution was not able to provide support for notification to NSLDS of mid-year transfer students.
Criteria	34 CFR 668.19(b), <i>Financial Aid History</i> The institution is required to inform NSLDS of mid-year transfer students, including those students for whom the institution accesses NSLDS directly, so NSLDS can continue monitoring the student for any subsequent relevant changes. The institution may inform NSLDS about a student at any time it determines that a student may be transferring to the school and seeking Title IV Higher Education Opportunity Act (HEOA) aid, but it must do so prior to disbursing any Title IV HEOA aid to the student.
Condition	For two of ten students tested that transferred to the institution mid-year, the institution did not provide notification of transfers to NSLDS. The students received Title IV Higher Education Opportunity Act (HEOA) funds totaling \$8,655 (\$8,280 PELL and \$375 ACG).
Cause	The institution indicated that the student records were timely identified and transmitted to NSLDS by the institution; however, they were unable to provide support for their assertion. They indicated that in some cases records were either not accepted or were not flagged in error by the NSLDS system and the institution's financial aid system did not identify these "lost" records for follow-up with NSLDS. Because the institution did not receive a response from NSLDS, and did not have a process to verify information had been transmitted and accepted, the institution was unaware of the problem.
Effect	Although the students were not overawarded, when NSLDS is not informed of mid-year transfers, students may receive Title IV HEOA funds for which they are not eligible. This would occur when students received Title IV HEOA funds from a prior institution that the second institution had no knowledge of. Further, by providing information to NSLDS of mid-year transfer students, the institution allows NSLDS to monitor and inform the institution of any subsequent relevant changes in a student's financial aid history before and after making a disbursement at the second institution.
Recommendation	As a component of the implementation of the institution's new financial aid system, the institution should develop a mechanism to reconcile and support that records transmitted to NSLDS have been accepted and/or flagged. Once identified, the institution should then work with NSLDS to resolve any problems, and together with NSLDS, take the actions necessary to remedy whatever is causing those records not to be either accepted or flagged.
MDC Response and Corrective Action Plan	The College is in the process of implementing the new financial aid system which includes the component process associated with identification and transmission of mid-year transfer students. This process will provide the capability to document and identify records that were not either accepted or rejected by NSLDS, so that the College can work with NSLDS to determine why this

occurring and, in conjunction with NSLDS, implement a solution to resolve this situation.

It should be noted that in addition to the new system implementation, the College continues to closely monitor the Multiple Reporting Records (MRR) reports provided by the Department of Education, and through this secondary control, amounts noted in the audit sample did not include any overpayments.

**Estimated Corrective
Action Date**

January 1, 2010

**MDC Contact and
Telephone Number**

Gregory Knott, AVP - Accounting and Student Financial Services
(305) 237-0399

U.S. DEPARTMENT OF EDUCATION

Finding Number	FA 09-097
CFDA Number	84.032
Program Title	Student Financial Assistance Cluster (SFA) Federal Family Education Loans (FFEL)
Compliance Requirement	Special Tests and Provisions – Student Status Changes – National Student Loan Data System (NSLDS) Roster Files
State Educational Entity	Polk State College (PSC-formerly Polk Community College) and Seminole State College of Florida (SSC - formerly Seminole Community College)
Finding Type	Noncompliance
Finding	Two institutions did not always accurately or timely report enrollment status changes to NSLDS for FFEL student loan borrowers. Unless the institution expects to submit its next roster file (enrollment data) to NSLDS within 60 days, it must notify NSLDS directly within 30 days of discovering that a student who received an FFEL student loan ceased to be enrolled at least half-time.
Criteria	34 CFR 682.610(c), <i>Student Status Confirmation Reports</i>
Effect	When NSLDS is not timely notified with accurate information, NSLDS may not be aware of when an FFEL student loan borrower ceases at least half-time enrollment, thereby not timely starting the grace period for repayment of FFEL student loans, which may result in an increased default rate.
	<u>Polk State College (PSC-formerly Polk Community College)</u>
Condition	For 16 of 21 FFEL student loan borrowers tested who graduated during the 2008-09 award year, the institution reported the enrollment status changes to NSLDS 20 to 86 days late. Additionally, while 2 of the 16 FFEL student loan borrowers had graduated, the students continued to be enrolled as less than half-time; however, their enrollment statuses were incorrectly reported to NSLDS as full-time.
Cause	The institution submitted its roster files to the National Student Clearinghouse (NSC) and relied on NSC to transmit student status changes to NSLDS for FFEL student loan borrowers; however, the institution did not have monitoring procedures in place to ensure that NSC submitted student status changes to NSLDS timely and NSC did not submit the roster files to NSLDS timely. Also, the institution did not monitor the accuracy of the information submitted.
Recommendation	The institution should work with NSC and NSLDS to correct the submission problems or develop alternative procedures to provide timely and accurate FFEL student loan borrowers' enrollment status information to NSLDS.
PSC Response and Corrective Action Plan	The College will review its procedures for the reporting of student enrollment status changes to the National Student Loan Data System (NSLDS). In addition, the College will work with the National Student Clearinghouse and the NSLDS to address the submission problems and/or develop alternative procedures to ensure the timely and accurate student loan borrowers' enrollment status information to NSLDS.
Estimated Corrective Action Date	January 31, 2010
PSC Contact and Telephone Number	Olivia A. Maultsby, Director of Financial Aid (863) 297-1063

Seminole State College of Florida (SSC-formerly Seminole Community College)

Condition	Three of 15 FFEL student loan borrowers tested had graduated, and the institution had not reported the status changes to NSLDS, as of August 25, 2009, 56 days late.
Cause	The institution's Information Systems department reports student loan borrowers' enrollment status changes to the National Student Clearinghouse (NSC) weekly beginning after the add/drop period. The NSC reports the enrollment status changes to NSLDS; however, the institution did not have monitoring procedures in place to ensure that graduating students' status changes were reported timely by NSC to NSLDS.
Recommendation	The institution should work with NSC and NSLDS to correct the problem of incomplete information submission or develop alternative procedures to timely provide NSLDS with FFEL student loan borrowers' information for those students who have graduated.
SSC Response and Corrective Action Plan	The Office of the Registrar coordinates transmission of data to the NSC and will monitor the transition of information between the NSC and the NSLDS monthly. In addition, the Office of Financial Aid will track and verify the transition of information between the NSC and NSLDS monthly to assure that required timelines are met.
Estimated Corrective Action Date	Spring Semester, January 2010
SSC Contact and Telephone Number	Robert E Lynn, Director, Student Financial Resources (407) 708-2044

U.S. DEPARTMENT OF EDUCATION

Finding Number	FA 09-098
CFDA Number	84.032 and 84.038
Program Title	Student Financial Assistance Cluster (SFA) Federal Family Education Loans (FFEL) Federal Perkins Loans (FPL)
Compliance Requirement	Special Tests and Provisions – Return of Title IV Higher Education Opportunity Act (HEOA) Funds – Nonattendance
State Educational Entity	Florida State University (FSU)
Finding Type	Noncompliance Questioned Costs – \$20,834 (\$8,425 FFEL subsidized; \$9,409 FFEL unsubsidized; \$3,000 FPL)
Finding	The institution did not always document attendance in at least one class for students who received Title IV HEOA funds and received all failing, incomplete, and withdraw grades.
Criteria	<i>34 CFR 668.21, Treatment of Federal Perkins, FSEOG, and Federal Pell Grant Program Funds if the Recipient Withdraws, Drops Out, or is Expelled Before His or Her First Day of Class; 682.201, Eligible Borrowers; 682.604(b)(2)(i), (d)(3), and (4)(i/ii), Applying the Loan Proceeds</i>
Condition	The institution has procedures to identify students who officially withdraw, unofficially withdraw, or do not attend at least one class during a term and identifies students that officially withdraw using authorization forms filed in the Withdrawal Services Office. Our test of four students disclosed one student that was awarded and received Title IV HEOA funds totaling \$20,834 (\$8,425 FFEL subsidized; \$9,409 FFEL unsubsidized; \$3,000 FPL) for the Summer and Fall 2008 terms for which the student was not eligible. The student received a graduate Law degree in Spring 2008 and registered for classes in the same program for the subsequent Summer and Fall 2008 terms. For both terms the student received all official withdrawal grades (W); however, a withdrawal authorization form was not on file and evidence of attendance was not provided. Although the institution's policy requires students to attend the first day of classes and students that do not attend the first day of classes are to be dropped from enrollment, the institution could not provide documentation to evidence that the student attended any of the classes to which the student was enrolled. If attendance in at least one class during the term is not documented (non attender), 100 percent of the Title IV HEOA funds must be returned. The student was not identified as a non attender and the institution did not return the \$20,834 of Title IV HEOA funds to the applicable Federal program or lenders (see Finding No. FA 09-104).
Cause	Institution procedures were not adequate for identifying students who had not attended at least one class in a term. Such procedures did not include verifying that all withdraw grades are supported by a withdrawal authorization, and if not, whether the student attended any class.
Effect	The institution retained unearned Title IV HEOA funds that should have been returned to the applicable program and lenders.
Recommendation	The institution should enhance its procedures to timely identify all students who did not attend at least one class during a term, and return unearned Title IV HEOA funds to applicable Federal programs and lenders. In addition, the institution should return the Title IV HEOA funds totaling \$20,834 (\$8,425 FFEL subsidized; \$9,409 FFEL unsubsidized; \$3,000 FPL), to the applicable Federal program and lenders.

**FSU Response and
Corrective Action Plan**

The Florida State University is a designated non-attendance taking institution. However, in 2003 the University implemented a mandatory first class meeting attendance policy in order to increase compliance with the Federal Title IV rules. Under this policy, faculty and instructional staff are required to take attendance during the first class meeting or, in the case of non- face-to-face classes such as distance learning, thesis, dissertation, etc., to confirm active participation in the course during the official drop/add period. Students who are not in attendance during the first class meeting or who do not otherwise confirm their participation are reported to the department or Registrar's Office and dropped from the course. Each semester, immediately prior to and during the drop/add period, directive emails reminding faculty and staff of this policy and providing instructions for reporting non-attendance are sent out to the campus through the Registrar's List Serv. The College of Law participates in the Registrar's List Serv and does receive these emails for distribution to their faculty.

After a review of faculty notes, the attendance of the student was confirmed by the faculty in one class each for both the Summer 2008 and Fall 2008 terms. In the case of the other two courses, one faculty member has left the University and was unavailable for consultation and the other faculty failed to take attendance in accordance with the University policy.

The University has taken the following steps to increase compliance with the stated first class meeting attendance policy:

- Staff from the Provost's Office as well as Financial Aid, Student Financial Services, Registrar and Enrollment Management offices met with the Dean, Associate Deans, and administrative staff for the College of Law and explained the basis for the policy, methods that may be used, and timing issues related to reporting attendance prior to the financial aid distribution.
- The Dean subsequently met with all faculty of the college to reinforce the need for compliance with the University policy.
- Beginning Summer 2010, the Registrar's Office will coordinate with the Dean of the Faculties and the Provost's Office to send the reminder emails directly to all faculty and instructional staff rather than distributing the message through list serves.
- The Registrar's Office will provide increased training and public announcements at all University meetings of deans, chairs and faculty regarding the importance of taking and reporting attendance during the first class meeting each semester.

After review of the documentation received from the College of Law and the student's records, it has been determined that the student was ineligible for federal student aid for the Summer 2008 and Fall 2008 terms. Federal aid will be refunded to the appropriate programs (\$8,425 FFEL Subsidized; \$9,409 FFEL Unsubsidized; \$3,000 FPL).

**Estimated Corrective
Action Date**

Immediately

**FSU Contact and
Telephone Number**

Kimberly Barber, Director, Registrars/Admissions
(850) 644-6127

Darryl Marshall, Director, Financial Aid
(850) 644-5716

U.S. DEPARTMENT OF EDUCATION

Finding Number	FA 09-099
CFDA Number	84.007, 84.032, and 84.063
Program Title	Student Financial Assistance Cluster (SFA) Federal Supplemental Education Opportunity Grant Program (FSEOG) Federal Family Education Loans (FFEL) Federal Pell Grant Program (PELL)
Compliance Requirement	Special Tests and Provisions – Return of Title IV Higher Education Opportunity Act (HEOA) Funds – Nonattendance
State Educational Entity	University of North Florida (UNF)
Finding Type	Noncompliance Questioned Costs – \$15,709 (\$400 FSEOG; \$8,167.50 FFEL subsidized; \$5,584 FFEL unsubsidized; \$1,557.50 PELL)
Finding	The institution did not always document attendance in at least one class for all students who received Title IV HEOA funds and return applicable Title IV HEOA funds disbursed to the Federal lenders and programs.
Criteria	34 CFR 668.21 and 682.604(d), <i>Treatment of Federal Perkins Loan, FSEOG, Federal Pell Grant, ACG, and National Smart Program Funds if the Recipient Withdraws, Drops Out, or is Expelled Before His or Her First Day of Class and Processing the Borrower's Loan Proceeds</i>
Condition	<p>For one of two students tested that received Title IV HEOA funds during the Fall 2008 term, the institution did not document attendance in at least one class. Absent documentation evidencing that the student attended at least one class, the student was not eligible for FSEOG, FFEL student loan, or PELL funds totaling \$2,765.50. The institution had returned \$1,887 of PELL funds on January 12, 2009, and, on August 10, 2009, subsequent to audit inquiry, returned the remaining amount owed of \$878.50 (\$400 FSEOG and \$478.50 PELL).</p> <p>Subsequent to audit inquiry, institution personnel identified 12 students (including the student noted above) with a registration status of “not reported” that received Title IV HEOA funds during the 2008-09 award year. For the 11 additional students, the institution determined the following:</p> <ul style="list-style-type: none"> ➤ For 4 of the 11 students, on August 10, 2009, subsequent to performing the above procedures, the institution returned additional Title IV HEOA funds totaling \$14,830.50 to the respective Federal lenders and program (\$8,167.50 FFEL subsidized, \$5,584 FFEL unsubsidized, and \$1,079 PELL) since the institution had not returned all funds disbursed in its original returns of funds for these students for which it could not document attendance in at least one class. ➤ For the remaining seven students, the institution had returned \$3,546.72 (FFEL unsubsidized) more than required to FFEL lenders because an incorrect date for four of the students' last date of attendance had been used. For the other three students, the institution incorrectly identified the students as “no shows”; however, no aid was required to be returned based on the subsequent determination and status corrections made.
Cause	Institution personnel advised us that the various instances noted above were due to staff turnover, reliance on the normal Banner System return of Title IV HEOA programming to calculate the amounts due instead of returning all funds for students that did not attend at least one class and errors in reported enrollment status.

Effect	The institution retained unearned Title IV HEOA funds that should have been returned to the applicable Federal lender and programs.
Recommendation	The institution should enhance its procedures to ensure the accurate and timely calculation and return of unearned Title IV HEOA funds to the applicable Federal lenders and programs when unable to document attendance in at least one class.
UNF Response and Corrective Action Plan	This audit finding was due to staff turnover and the Banner system calculating the Return of Title IV for students who were reported as never attended. Enrollment Services ran a report to identify and correct all students who were coded as "UN" (never attended). All funds were returned to the appropriate programs on August 10, 2009. As of August 17, 2009, formal training was provided to appropriate staff members and the functional job description was updated to include the correct processing of "UN" codes. A request for support was submitted and a job is being created to identify the "UN" (never attended) students. This job will also automatically populate Banner student forms with the correct withdrawal status that is used to calculate the Return of Title IV. This change will eliminate the current manual processing and reduce such errors in the future.
Estimated Corrective Action Date	May 2010
UNF Contact and Telephone Number	Janice Nowak (904) 620-1043

U.S. DEPARTMENT OF EDUCATION

Finding Number	FA 09-100
CFDA Number	84.032 and 84.063
Program Title	Student Financial Aid Cluster (SFA) Federal Family Education Loans (FFEL) Federal Pell Grant Program (PELL)
Compliance Requirement	Special Tests and Provisions – Return of Title IV Higher Education Opportunity Act (HEOA) Funds (Official Withdrawals); Student Status Changes – National Student Loan Data System (NSLDS) Roster Files; Exit Counseling
State Educational Entity	State College of Florida, Manatee-Sarasota (SCF-formerly Manatee Community College)
Finding Type	Noncompliance and Significant Deficiency Questioned Costs – \$2,698.15 (\$2,665.59 FFEL unsubsidized; \$32.56 PELL)
Finding	The institution did not accurately identify students who officially withdrew or ceased at least half-time enrollment; and as a result, the students were not identified or inaccurate information was generated, for the following Federal compliance requirements: returns to Title IV (R2T4) for official withdrawals; NSLDS reporting; and timely (within 30 days) performing exit counseling, or providing exit counseling materials, for FFEL student loan borrowers who graduated, withdrew, or ceased to be enrolled at least half-time.
Criteria	34 CFR 668.22, <i>Treatment of Title IV Funds When a Student Withdraws</i> ; 682.610(c), <i>Student Status Confirmation Reports</i> ; 682.604(g), <i>Exit Counseling</i>
Condition	For six students tested we noted the following: R2T4 <ul style="list-style-type: none"> ➤ For three of the six students tested who officially withdrew from the institution during the Fall 2008 and Spring 2009 terms and received Title IV Higher Education Opportunity Act (HEOA) funds, the institution did not return funds totaling \$2,665.59 (FFEL unsubsidized) because the institution used inaccurate dates of last attendance and the students were not identified as requiring a return of funds. In October 2009, subsequent to audit inquiry, the institution calculated and returned the Title IV HEOA funds noted. ➤ For another of the six students tested, the institution returned \$32.56 (PELL) less than required also due to an inaccurate date of last attendance input by staff. In October 2009, subsequent to audit inquiry, the institution calculated and returned these Title IV HEOA funds. NSLDS <ul style="list-style-type: none"> ➤ For two of the five FFEL student loan borrowers tested who withdrew, graduated, or otherwise ceased to be enrolled at least half-time during the 2008-09 award year, the institution reported incorrect status change dates and for another of the five borrowers tested, the institution reported an inaccurate status change. Exit Counseling <ul style="list-style-type: none"> ➤ For two of the five FFEL student loan borrowers tested, who withdrew or otherwise ceased to be enrolled at least half-time during the 2008-09 award year, the institution did not perform exit counseling, or provide exit counseling materials. In August 2009, subsequent to audit inquiry, the institution distributed exit counseling materials to the two students noted, 136 and 144 days late.
Cause	Staff entered inaccurate withdrawal dates which resulted in R2T4 errors in regard to identifying students requiring a return and also in the amounts calculated. Also, because the two computer-generated reports, run periodically throughout the year, to identify students who completely withdraw from classes and to

	<p>identify those who ceased to be enrolled at least half-time, inaccurately captured dates and enrollment status, NSLDS reporting of FFEL student loan borrowers' enrollment status was inaccurate and exit counseling requirements were not met.</p>
Effect	<p>R2T4</p> <ul style="list-style-type: none"> ➤ The institution retained unearned Title IV HEOA funds that should have been returned to the applicable Federal lenders and program. <p>NSLDS</p> <ul style="list-style-type: none"> ➤ When accurate information is not properly reported to NSLDS, NSLDS may not be aware of when an FFEL student loan borrower ceases at least half-time enrollment, thereby not properly starting the grace period for repayment of FFEL student loans, which may result in an increased default rate. <p>Exit Counseling</p> <ul style="list-style-type: none"> ➤ When exit counseling information is not provided, FFEL student loan borrowers may not be fully aware of their loan repayment obligations, and lenders and guarantors may not be timely provided with important personal and contact information, which could lead to an increased default rate for the institution.
Recommendation	<p>The institution should enhance its procedures to ensure the accurate input and identification of all students' enrollment statuses to ensure that R2T4, NSLDS reporting, and exit counseling requirements are met. In addition, the institution should review dates used for all students who ceased enrollment during the 2008-09 award year, and ensure that, if required, returns of Title IV HEOA funds are completed.</p>
SCF Response and Corrective Action Plan	<p>The State College of Florida has revised, updated, and implemented its procedures to ensure the accurate input and identification of the financial aid status of all student cohort types as per audit recommendation.</p>
Estimated Corrective Action Date	<p>Immediate and On-going</p>
SCF Contact and Telephone Number	<p>Dr. Donald Bowman, Vice President, Educational & Student Services (941) 752-5301</p>

U.S. DEPARTMENT OF EDUCATION

Finding Number	FA 09-101
CFDA Number	84.032 and 84.063
Program Title	Student Financial Assistance Cluster (SFA) Federal Family Education Loans (FFEL) Federal Pell Grant Program (PELL)
Compliance Requirement	Special Tests and Provisions – Return of Title IV Higher Education Opportunity Act (HEOA) Funds (Official and Unofficial Withdrawals)
State Educational Entity	Florida State College at Jacksonville (FSCJ-formerly Florida Community College at Jacksonville)
Finding Type	Noncompliance and Significant Deficiency Questioned Costs – \$463.29 (\$364.55 FFEL unsubsidized and \$98.74 PELL)
Finding	Improvements are needed over the institution's procedures for determining and returning Title IV HEOA funds to the applicable Federal lenders and programs for students who withdraw.
Criteria	34 CFR 668.22, <i>Treatment of Title IV Funds When a Student Withdraws</i>
Condition	Our review of the institution's procedures for determining and returning Title IV HEOA funds to applicable Federal lenders and programs disclosed the following: <ul style="list-style-type: none"> ➤ For one of the mini-sessions offered, the institution incorrectly determined the 60 percent point date to be April 3, 2009; instead of April 10, 2009. Subsequent to audit inquiry, review of an institution-generated report indicated that a return of PELL funds totaling \$98.74 was required for one student who attended the mini-session and withdrew on April 9, 2009. ➤ The institution relied upon system-generated reports to identify students who officially and unofficially withdraw. The institution did not process a return of \$364.55 (unsubsidized FFEL) funds for one of five students tested who officially withdrew because the system did not identify the student as withdrawn. ➤ In addition, to calculate Title IV HEOA funds' returns, contrary to the institution's published procedures related to the official withdrawal process, the run date of the report that identified official withdrawals was used as the student's official withdrawal notification date instead of the student's actual withdrawal date. As a result, one of five returns tested was not timely returned to the applicable Federal program. PELL funds totaling \$576 were returned 5 days late. ➤ Also, the system-generated reports that identify students who unofficially withdraw are not generated after all sessions that the institution offers, but rather is only generated after the longest session in the Fall and Spring terms. This could result in Title IV HEOA returns of funds not being timely identified and completed for those students who only attend mini-sessions.
Cause	A programming error and inadequate internal control design contributed to the errors noted.
Effect	The institution retained unearned Title IV HEOA funds that should have been returned to the applicable Federal programs and lenders.
Recommendation	The institution should enhance its procedures to ensure correct and timely return of unearned Title IV HEOA funds to the applicable Federal lenders or program for students that withdraw. Also, the institution should return \$98.74 to PELL and \$364.55 (unsubsidized FFEL) to the lender, and determine if other students were missed due to the failure of the system to properly identify all students requiring a return of Title IV HEOA funds due to withdrawal.

**FSCJ Response and
Corrective Action Plan**

Response: There was an error in calculating the 60% date for 2008-09 session C8 due to not recognizing the Spring Break dates. The \$98.74 was returned to the Title IV program on January 5, 2010. All dates for the 2009-10 academic year have been reviewed and are accurate.

Response: By recreating the situation, the College determined there was a systematic failure in the programming that identifies students who withdraw. In the finding cited, one student withdrew from all college credit courses but did not withdraw from an adult education course which is not Title IV eligible. Return calculations have now been made for students who withdrew from all credit courses. Programming was corrected on January 8, 2010 and the report was run again to identify any other students that may not have been previously identified. The corrected report identified three additional students and calculations have been completed and funds for the three students were returned via EFT on January 13, 2010. The \$364.55 referenced in the audit will be returned by a check that is scheduled to be cut on January 15, 2010 and will be mailed on January 19, 2010.

Response: The report to identify official withdrawals which was previously produced once a month will now be generated and reviewed weekly.

Response: Beginning spring 2010, the College will identify and initiate return to Title IV calculations for all mini-sessions within the required timeframe.

**Estimated Corrective
Action Date**

The College will have returned all funds identified and have corrective actions processes in place as of January 20, 2010.

**FSCJ Contact and
Telephone Number**

Steven P. Bowers, Vice President of Administrative Services
(904) 632-3217

U.S. DEPARTMENT OF EDUCATION

Finding Number	FA 09-102
CFDA Number	84.032 and 84.063
Program Title	Student Financial Assistance Cluster (SFA) Federal Family Education Loans (FFEL) Federal Pell Grant Program (PELL)
Compliance Requirement	Special Tests and Provisions – Return of Title IV Higher Education Opportunity Act (HEOA) Funds (Official Withdrawals)
State Educational Entity	Tallahassee Community College (TCC)
Finding Type	Noncompliance Questioned Costs – \$2,564.82 (\$1,432.38 FFEL subsidized; \$653.92 FFEL unsubsidized; and \$478.52 PELL)
Finding	The institution did not always timely (within 45 days) return unearned Title IV HEOA funds to the applicable Federal programs and lenders for those students who officially withdrew.
Criteria	34 CFR 668.22, <i>Treatment of Title IV Funds When a Student Withdraws</i>
Condition	For ten students tested who received Title IV HEOA funds and officially withdrew during the Fall 2008 and Spring 2009 terms, we noted the following: <ul style="list-style-type: none"> ➤ For six of the ten students, the institution returned \$2,086.30 FFEL (\$1,432.38 subsidized and \$653.92 unsubsidized) of unearned Title IV HEOA funds 109 to 254 days late. ➤ For two other students, as of September 1, 2009, the institution had not returned \$478.52 of unearned PELL funds to the program, 262 and 143 days late.
Cause	The institution experienced understaffing and staff turnover during the 2008-09 fiscal year, and as a result, the institution's processing procedures for returns of Title IV HEOA funds were not adequately followed during the 2008-09 fiscal year.
Effect	The institution retained unearned Title IV HEOA funds that should have been returned to the applicable Federal programs and lenders.
Recommendation	The institution should review its procedures and enhance controls to ensure the timely return of unearned Title IV HEOA funds. In addition, the institution should return \$478.52 to the PELL program.
TCC Response and Corrective Action Plan	The College has implemented additional procedures to ensure the timely return of unearned Title IV HEOA funds to the applicable Federal programs and lenders for those students who officially withdraw. The College has returned the \$478.52 in question.
Estimated Corrective Action Date	November 9, 2009
TCC Contact and Telephone Number	Lori Smith, Controller (850) 201-8994

U.S. DEPARTMENT OF EDUCATION

Finding Number	FA 09-103
CFDA Number	84.032 and 84.063
Program Title	Student Financial Assistance Cluster (SFA) Federal Family Education Loans (FFEL) Federal Pell Grant Program (PELL)
Compliance Requirement	Special Tests and Provisions – Return of Title IV Higher Education Opportunity Act (HEOA) Funds (Unofficial Withdrawals)
State Educational Entity	Broward College (BrwC) and St. Johns River Community College (SJRCC)
Finding Type	Noncompliance Questioned Costs – \$2,662.42 (\$486.74 FFEL subsidized, \$543.72 FFEL unsubsidized; and \$1,631.96 PELL)
Finding	Two institutions had not implemented adequate procedures to determine, within 30 days after the end of the payment period, whether Title IV HEOA funds were earned for students who ceased attendance without providing official notification to the institution of their withdrawal. As a result, the institutions did not timely identify, calculate, and return (within 45 days) unearned Title IV HEOA funds to the applicable Federal lenders or program for students who unofficially withdrew prior to the 60 percent point of the payment period.
Criteria	34 CFR 668.22, <i>Treatment of Title IV Funds When a Student Withdraws</i>
Effect	The institutions retained unearned Title IV HEOA funds that should have been returned to the applicable lenders and program. <u>Broward College (BrwC)</u>
Condition	For one of five students tested who unofficially withdrew and received Title IV HEOA funds during the Fall 2008 term, we noted that the institution did not maintain documentation to support that the student attended past the 60 percent point of the payment period. The institution did not timely identify this student and return unearned Title IV HEOA funds to the lender. Subsequent to audit inquiry, \$486.74 (FFEL subsidized) was returned, 206 days late.
Cause	The institution relies on the faculties' timely and accurate input to a newly developed online attendance system used to identify students who unofficially withdraw. Faculty are to accurately record when students cease to attend by assigning a WF grade and indicating the last date of attendance when inputting the final grades into the online attendance system. Documentation should be maintained to support the last date of attendance and retained for audit. These records are intended to assist in the timely return of unearned funds to the applicable Federal program(s); however, faculty may not be aware of the importance of the information they are required to provide and information may not be timely, or adequately supported.
Recommendation	The institution should monitor its online attendance system and procedures to ensure the accurate and timely identification, calculation, and return of unearned Title IV HEOA funds to the applicable Federal lenders or programs.
BrwC Response and Corrective Action Plan	Acknowledged. The College will comply to the fullest extent as to never jeopardize its ability to make available Title IV funds to its students; these funds are very important to the success of our students. The senior leadership in Academic and Student Affairs began to work immediately with the campus leadership and will require that the Associate Deans take a more active role in ensuring that new and existing faculty are trained on the existing College procedures and monitor that their processes are compliant. Processes will be clearly articulated from the point of enrollment verification at the beginning of the term through the semester up to the 60% date and thereafter. The College will codify in its policies and procedures, faculty handbooks and give clear guidance

	to faculty through training regarding the use of the W registration code to grade options after the 50% period and through the end of the term. The College will further make clear where and how long records are kept for audit purposes.
Estimated Corrective Action Date	Immediately with ongoing modifications and monitoring.
BrwC Contact and Telephone Number	Angelia Millender, VP for Student Affairs (954) 201-7486
	<u>St. Johns River Community College (SJRCC)</u>
Condition	<p>For two of five students tested who unofficially withdrew and received Title IV HEOA funds during the Fall 2008 term, the institution had not made a determination of the students' last dates of attendance or whether funds were required to be returned to the respective Federal lenders or program, as of April 8, 2009. Subsequent to audit inquiry, the institution calculated a return for one student of \$190.46 PELL, and returned the funds on April 9, 2009, 85 days late. For the second student, the institution determined on April 28, 2009 (104 days late), that a return of funds was not required since the student had participated in an academic activity beyond the 60 percent point of the term.</p> <p>Subsequent to audit inquiry, the institution identified seven additional students that unofficially withdrew and received Title IV HEOA funds during the Fall 2008 term. For five of the seven students, funds totaling \$1,985.22 (\$543.72 FFEL unsubsidized; \$1,441.50 PELL) were returned to the respective Federal lenders or program on August 4, 2009, 157 days late.</p>
Cause	The institution's report used to identify students as potential unofficial withdrawals did not include some students enrolled in all programs of study at the institution. Additionally, institution personnel advised us that there were other data issues in some students' records which caused students to be excluded from the original report used in processing returns of funds for students that unofficially withdrew for the Fall 2008 term. Institution personnel advised us that changes have been made to the program used to identify students who unofficially withdraw to resolve these issues.
Recommendation	The institution should monitor its enhanced procedures to ensure the accurate and timely identification, calculation, and return of unearned Title IV HEOA funds to the applicable Federal lenders or programs.
SJRCC Response and Corrective Action Plan	The information identified in the "Cause" section is correct. For a different reason and just prior to the audit finding, changes were in the process of being made to the report program used to identify students. Although unknown at the time, the changes resulted in identification of the seven additional students, as well as the two students found in the audit. The College believes that the report identifying students with funds that need to be returned to the Federal government has been corrected. All funds owed to the Federal government were repaid as soon as the errors were noted.
Estimated Corrective Action Date	May 13, 2009
SJRCC Contact and Telephone Number	Wayne Bodiford, Director of Financial Aid (386) 312-4040

U.S. DEPARTMENT OF EDUCATION

Finding Number	FA 09-104
CFDA Number	84.007, 84.032, 84.033, 84.038, 84.063, 84.375, 84.376, 84.379
Program Title	Student Financial Assistance Cluster (SFA) Federal Supplemental Educational Opportunity Grants (FSEOG) Federal Family Education Loans (FFEL) Federal Work-Study Program (FWS) Federal Perkins Loans (FPL) Federal Pell Grant Program (PELL) Academic Competitiveness Grants (ACG) National Science and Mathematics Access to Retain Talent Grants (SMART) Teacher Education Assistance for College and Higher Education Grant Program (TEACH)
Compliance Requirement	Eligibility
State Educational Entity	Florida State University (FSU)
Finding Type	Other – Fraud Disclosure
Finding	The institution reported two instances of suspected fraud to the United States Department of Education (USED), Office of the Inspector General (OIG).
Criteria	<i>34 CFR 668.16(g), Referrals to the Office of the Inspector General of the United States Department of Education for Investigation</i>
Condition	<p>On April 1, 2009, the institution became aware of unauthorized enrollment status changes for 16 students. Student Financial Assistance payments from various Title IV Higher Education Opportunity Act (HEOA) lenders and programs to these students may have resulted in potential overawards. We were advised by the institution that the matter was reported to institution law enforcement on April 3, 2009. Institution law enforcement referred the case to the State Attorney on June 1, 2009, which resulted in grand theft charges for four individuals. Subsequent to audit inquiry, the institution notified the USED OIG, of the suspected fraud on July 24, 2009.</p> <p>As noted in Finding Number FA 09-098 we became aware of an additional student that received Title IV HEOA funds to which the student may not be entitled. We were advised by the institution that the matter was reported to institution law enforcement on August 5, 2009. Subsequent to audit inquiry, the institution reported this additional suspected fraud to the USED OIG on September 3, 2009.</p> <p>On November 17, 2009, USED notified the institution of its pending investigation of both matters.</p>
Recommendation	The institution should continue to report any known or suspected instances of Title IV HEOA funds' fraud to the USED OIG and to local enforcement agencies, as applicable.
FSU Response and Corrective Action Plan	<p>All students identified as engaging in potential fraudulent activities were reported to the University police and the State Attorney Office for investigation and prosecution. The State of Florida elected to criminally prosecute four of the sixteen students who were identified as allegedly providing forged drop/add slips and withdrawal documents. The four prosecuted by the State were those who received a monetary refund. All four have subsequently provided full restitution to the University as part of their case resolution.</p> <p>The criminal charges are separate from and take precedent over the prosecution of Student Code of Conduct charges. This caused a delay in University's scheduling of hearings. However, with the resolution of the criminal cases all sixteen students were contacted to schedule Student Rights and Responsibilities hearings under the Student Code of Conduct. That process has been underway</p>

since Fall 2009 semester and continues at this time. To date eight first level hearings have been held and have moved into the appeals process or completed the final agency action. Two students have been suspended as a result and more may follow as the final sanctions are determined. One hearing is scheduled for the week of February 8, 2010 and six students have yet to have their first level hearings.

Beyond the criminal and student conduct code charges, the Registrar's Office implemented changes to the process by which documents are transmitted around campus. All forms requiring administrative signatures are transported under sealed cover or transmitted through an online request system that reduces or eliminates direct contact by the student with the forms and documents.

The University remains committed to identifying and developing additional measures to reduce the potential for document fraud, as well as holding students accountable through the criminal and University processes.

**Estimated Corrective
Action Date**

Immediately

**FSU Contact and
Telephone Number**

Kimberly Barber, Director, Registrars/Admissions
(850) 644-6127

Darryl Marshall, Director, Financial Aid
(850) 644-5716

U.S. DEPARTMENT OF EDUCATION

Finding Number	FA 09-105
CFDA Number	84.032
Program Title	Student Financial Assistance Cluster (SFA) Federal Family Education Loans (FFEL)
Compliance Requirement	Eligibility
State Educational Entity	Santa Fe College (SFeC)
Finding Type	Other – Fraud Disclosure
Finding	As described below, the institution has reported three instances of fraud to the Office of the Inspector General of the United States Department of Education.
Criteria	34 CFR 668.16(g), <i>Referrals to the Office of the Inspector General (OIG) of the United States Department of Education (USED) for Investigation</i>
Condition	<p>In an attempt to receive Federal financial assistance, a student submitted fraudulent documents in support of his claim that he was an independent student. The institution believed the documents were fraudulent and subsequently confirmed them as fraudulent and filed a report with its police department and, on September 24, 2008, referred the student to the USED OIG. The student did not receive any Title IV Higher Education Opportunity Act (HEOA) funds as a result of this fraud as it was discovered prior to any funds being awarded or disbursed.</p> <p>Another student had been suspended from receiving Federal financial assistance due to unsatisfactory academic progress, which the student subsequently appealed. The institution determined that a doctor's note that had been submitted with the student's appeal was fraudulent. This incident was reported via e-mail to the USED OIG on June 2, 2009. The student did not receive any Title IV HEOA funds as a result of this fraud as it was discovered prior to any funds being awarded or disbursed.</p> <p>A third student fraudulently obtained FFEL PLUS loans for the Summer 2007 term using the identity of his former high school football coach (gross \$1,937, net \$1,859.52), and an additional PLUS loan for the Fall 2007 term using his great-grandmother's identity (gross \$3,277, net \$3,145.92). Institution staff became suspicious of the student when they became aware that the student called the lender and requested that the check for the Spring 2008 term (for \$3,146.88) be canceled and reissued to a different address. The institution's inquiries uncovered the student's fraudulent activities and on February 1, 2008, the student was referred to the USED OIG. The student was indicted by a grand jury on February 24, 2009. The indictment also indicated that the student fraudulently attempted to obtain an additional \$6,293.76 in PLUS loans.</p>
Recommendation	The institution should continue to be vigilant and to report any known or suspected instances of fraud of Title IV HEOA funds to the USED OIG, and to local law enforcement agencies, as applicable.
SFeC Response and Corrective Action Plan	The College will continue to be vigilant in suspected instances of fraud and continue to report all known or suspected instances as required.
Estimated Corrective Action Date	N/A
SFeC Contact and Telephone Number	Financial Aid Director or Dr. Portia Taylor, Vice President for Student Affairs (352) 395-5476

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**STATE UNIVERSITIES AND COMMUNITY COLLEGES
SUMMARY OF QUESTIONED COSTS
For the Fiscal Year Ended June 30, 2009**

Compliance Requirement/ Institutions	Questioned Costs
<u>Research and Development Cluster (R&D)</u>	
ALLOWABLE COSTS/COST PRINCIPLES - Finding No. FA 09-106	
Other:	
University of Florida	\$ 57,637.10
ALLOWABLE COSTS/COST PRINCIPLES - Finding Nos. FA 09-107, 108	
Cost Accounting Standards (CAS) Exemptions:	
Florida Atlantic University	8,346.88
Florida State University	<u>unknown</u>
Total	<u>8,346.88</u>
ALLOWABLE COSTS/COST PRINCIPLES - Finding No. FA 09-110	
Cost Transfers:	
University of Florida	<u>55,591.68</u>
ALLOWABLE COSTS/COST PRINCIPLES - Finding Nos. FA 09-111, 112	
General Expenditures:	
University of Florida	5,428.91
University of South Florida	<u>7,227.19</u>
Total	<u>12,656.10</u>
ALLOWABLE COSTS/COST PRINCIPLES - Finding Nos. FA 09-114, 115	
Time-and-Effort:	
University of Central Florida	4,168.07
University of Florida	<u>17,206.08</u>
Total	<u>21,374.15</u>
MATCHING, LEVEL OF EFFORT, EARMARKING - Finding No. FA 09-116	
University of Florida	<u>31,993.00</u>
Total Questioned Costs	<u>\$ 187,598.91</u>

U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES

Finding Number	FA 09-106
CFDA Number	81.114
Program Title	Research and Development Cluster (R&D) Reactor Cavity Cooling System (Federal Contract Number NRC-04-07-086) University Reactor Infrastructure and Education Support (81.114)
Compliance Requirement	Allowable Costs/Cost Principles and Other
State Educational Entity	University of Florida (UF)
Federal Grant/Contract Number and Grant Year	Federal Contract Number NRC-04-07-086, August 29, 2007 – February 28, 2009 CFDA No. 81.114 DEFG07-05ID14699, July 1, 2005 – December 31, 2008
Finding Type	Noncompliance and Significant Deficiency Questioned Costs – \$57,637.10 (\$20,825.61, award No. NRC-04-07-086 and \$36,811.49, award No. DEFG07-05ID14699 (\$10,393.91 FY 2005-06, \$20,452.32 FY 2007-08, and \$5,965.26 FY 2008-09))
Finding	Controls within the institution's College of Engineering, Department of Nuclear and Radiological Engineering, did not prevent inappropriate salary costs, totaling \$57,637.10, from being charged to two Federal projects at the Principal Investigator's (PI) direction.
Criteria	Office of Management and Budget (OMB) <i>Circular A-21</i> , Section C.4.a., <i>Allocable Costs</i> and UF's Directives and Procedures.
Condition	After Federal investigators alleged improprieties by one of the institution's now former professors, related to National Aeronautics and Space Administration (NASA) contracts that were external to the institution, and began a review of one award at the institution, the institution launched an internal investigation into the professor's activities at the institution. This included all Federal awards for which the professor had been the PI over a period that spanned seven years. The institution's internal investigation found that salaries of two institution employees under the PI's supervision were inappropriately charged to two Federal awards. The institution reported the results of its investigation to the United States Attorney's Office, Northern District of Florida and the relevant agencies in November 2009, the investigation is ongoing. In July 2009, the institution appointed a new Dean to the College of Engineering who, in October 2009, reorganized the College of Engineering's administrative structure and enhanced financial controls for awards (e.g., developed additional and mandatory training, and required higher financial officer qualifications and reporting lines) to prevent a similar reoccurrence.
Cause	Departmental administrative structure and procedures within the College of Engineering, Department of Nuclear and Radiological Engineering, were inadequate to prevent and timely detect improper costs charged to awards in this instance.
Effect	Incorrect salary charges to Federal awards could occur without timely detection.
Recommendation	The institution should ensure the internal controls, administrative structure of its departments, and policies and procedures are adequate to ensure only allowable costs are charged to awards.
UF Response and Corrective Action Plan	While controls existed in the department of nuclear and radiological engineering within the University's College of Engineering, they did not prevent inappropriate salary costs of two individuals, which we found totaled \$57,637.10 from being charged to two federal awards to the University at the direction of a (now) former faculty member who was the principal investigator (PI) on the awards.

In connection with his federal research activities outside of the University, this former faculty member was indicted in October 2009 by federal authorities.

Upon learning of the nature of the federal investigation of the faculty member's outside activities, the University put the faculty member on administrative leave and eliminated his access to University resources and awards. The University fully cooperated with federal authorities. After confirming that it would not be interfering with federal investigations, the University proactively launched an internal review of all federal awards at the University on which the faculty member had been the PI over the last seven years, and reported on its findings to the United States Attorney's Office, Northern District of Florida and the relevant agencies. Following and based on our review, the University gave the faculty member a notice of intent to terminate his employment and he resigned on November 25, 2009.

The College of Engineering's existing controls had actually already detected the questionable charges to the two awards, and the College was in the process of reviewing the charges to determine their extent and appropriate action when we were contacted by federal agencies and informed of their investigation of two of the (now) former faculty member's awards at the University. In October 2009, the College of Engineering proactively produced a plan enhancing its existing financial controls for research awards (e.g., developing additional and mandatory training, and requiring higher financial officer qualifications and reporting lines) to prevent a similar recurrence.

**Estimated Corrective
Action Date**

October 2009

**UF Contact and
Telephone Number**

Jamie Lewis Keith, Vice President and General Counsel
(352) 392-1358

U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES

Finding Number	FA 09-107
CFDA Number	12.300, 20.514, 47.076, 97.017
Program Title	Research & Development Cluster (R&D) Basic and Applied Scientific Research (12.300) Public Transportation Research (20.514) Education and Human Resources (47.076) Pre-Disaster Mitigation Grant (97.017)
Compliance Requirement	Allowable Costs/Cost Principles – Cost Accounting Standards (CAS) Exemptions
State Educational Entity	Florida Atlantic University (FAU)
Federal Grant/Contract Number and Grant Year	CFDA No. 12.300 N00014-06-1-0461, March 1, 2006 – March 31, 2009 CFDA No. 20.514 FL-26-7102-00, July 16, 2004 – December 31, 2009 CFDA No 47.076 REC-0228353, October 1, 2002 – September 30, 2009 CFDA No. 97.017 08DM-07-11-16-05-303, January 16, 2008 – December 31, 2008
Finding Type	Noncompliance and Significant Deficiency Questioned Costs – \$8,346.88 (\$1,716.86 grant No. N00014-06-1-0461; \$1,383.23, grant No. FL-26-7102-00; \$3,710.45, grant No. REC-0228353; \$1,536.34, grant No. 08DM-07-11-16-05-303)
Prior Year Finding	Report No. 2007-146, Finding No. FA 06-104
Finding	CAS exemptions totaling \$8,346.88 (\$6,408.92 office supplies; \$780 membership dues; \$280.35 postage; \$877.61 local phone usage) for four grants tested were charged during the 2008-09 fiscal year. CAS exemptions are used to charge indirect costs as direct costs and are to be applied for “unlike circumstances”. It is not clear whether the CAS exemptions used by the institution met the criteria for “unlike circumstances” as contemplated by the U.S. Department of Health and Human Services (USDHHS), the cognizant agency.
Criteria	OMB Circular A-21, Section F 6.b., <i>Departmental Administration Expenses</i> and Exhibit C, <i>Examples of “Major Project” Where Direct Charging of Administrative or Clerical Staff Salaries May Be Appropriate</i>
Condition	In accordance with institutional cost accounting practices, in certain circumstances the institution charges costs, which are normally indirectly charged, directly to its Federal grants. The institution determines that such circumstances exist when a Federal grant, due to its size and nature, requires administrative or clerical services, or supplies, postage, or telecommunications costs that are well beyond the core of departmental support routinely provided for departmental activities. Institution personnel stated that because those costs can be identified readily and specifically with a project and have been specifically budgeted and approved by the sponsoring agency in the grant award application, the costs are allowable. In cases where the sponsoring agency has delegated budget approval to the institution, institution approval is assumed equivalent to Federal agency approval. The existence of “unlike circumstances” is evaluated on a project-by-project basis, and in certain instances the institution may apply CAS exemptions retroactively if it subsequently determined that a cost meets the institution’s criteria for exemption. However, because the institution’s records do not evidence how the amounts exempted are well beyond the core of departmental support routinely provided, it is questionable as to whether the CAS exemptions used by the institution would meet Federal cost principle criteria.

Cause	Although the institution continues to follow the policies and procedures disclosed in its CAS Board Disclosure Statement (DS-2), clarification from the cognizant agency has not been obtained to define "unlike circumstances."
Effect	Federal funds may have been overcharged for goods or services that were charged 100 percent as direct costs instead of being charged at the lesser indirect cost rate. If it is determined by USDHHS that any CAS exemptions are disallowed, the institution may be required to return disallowed costs.
Recommendation	The institution should seek an opinion and clarification from the cognizant agency (USDHHS) and the USDHHS Division of Cost Allocation as to whether the institution is using CAS exemptions that meet the criteria for "unlike circumstances" as contemplated by the cognizant agency.
FAU Response and Corrective Action Plan	<p>In August 2009 we requested that USDHHS review our policy and to give us feedback as to whether or not it is in compliance with A-21. We are currently awaiting their response.</p> <p>Florida Atlantic University's policies and procedures require that all CAS 502 items are evaluated on a project by project basis. Each evaluation includes a review of the request along with a proper justification, the project budget, and scope. Based on the justification, budget narrative and project scope, the Research Accounting Office assesses whether the requested items are unlike and unusual. If, based on the assessment, the requested items are considered unlike and unusual, the CAS 502 request is approved. While the guidelines set forth in OMB Circular A-21 section F. 6b and Exhibit C create some level of subjectivity in identifying the unlike and unusual circumstances, FAU's policies and procedures are strictly enforced.</p>
Estimated Corrective Action Date	June 30, 2010
FAU Contact and Telephone Number	Edwin Bemmell, Director of Research Accounting (561) 297-2606

U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES

Finding Number	FA 09-108
CFDA Number	Various
Program Title	Research and Development Cluster (R&D)
Compliance Requirement	Allowable Costs/Costs Principles – Cost Accounting Standards (CAS) Exemptions
State Educational Entity	Florida State University (FSU)
Federal Grant/Contract Number and Grant Year	Various
Finding Type	Noncompliance and Significant Deficiency
Finding	While the institution has developed policies and procedures to apply CAS exemptions to research and development (R&D) grants received it is unclear that the application of these policies demonstrates compliance with the intent and guidance provided by Office of Management and Budget (OMB) Circular A-21. It was not possible to identify all grants for which CAS exemptions had been requested as the institution did not maintain a comprehensive record of all grants for which CAS exemptions had been requested and approved; however, for the grants tested it was not clear from the documentation provided whether the CAS exemptions approved by the institution met the criteria for “major project” or “unlike circumstances” as contemplated by the United States Department of Health and Human Services (USDHHS), the cognizant agency.
Criteria	OMB Circular A-21, Section F.6.b., <i>Departmental Administration Expenses</i> and Exhibit C, <i>Examples of “Major Project” Where Direct Charging of Administrative or Clerical Staff Salaries May Be Appropriate</i> OMB Circular A-21 states that salaries of administrative and clerical staff and items such as office supplies, postage, local telephone costs, and memberships should normally be treated as facilities and administrative (F&A) indirect costs. CAS exemptions are used to charge F&A costs as direct costs. The Circular also provides guidance for “major projects” where direct charging of F&A costs may be appropriate.
Condition	For grants for which CAS exemptions were used to charge F&A costs as direct costs, the institution used a CAS exemption request form (application), filed by the Principal Investigator (PI), to document how the “major project” or “unlike circumstances” criteria was met. Institution procedures provided for a project-by-project evaluation of applications by the Director or Associate Director of Sponsored Research Services before approval was granted. The CAS exemption application required the PI to provide an explanation as to why the project required an extensive amount of administrative and/or clerical support and goods and services significantly greater than the routine level provided by an academic department. Our review included six grants that had an approved CAS exemption form. For five of these grants, documentation did not always support that the criteria for “major project” or “unlike circumstances” supporting the CAS exemption were met. Absent documentation of the routine level of support by the academic department, the institution had not demonstrated that the specific CAS exemption met the criteria as a “major project” or “unlike circumstances” as contemplated by OMB Circular A-21.
Cause	The institution believes that its policies and procedures adequately demonstrate that these grants met the CAS exemption requirements. The institution determines that such circumstances exist when a Federal grant, due to its size and nature, requires administrative or clerical services, or supplies, postage, or telecommunications costs that are well beyond the core of departmental support

	routinely provided for departmental activities; however, the core departmental support was not clearly documented.
Effect	When CAS exemptions used to charge costs to Federal grants do not clearly document that the CAS exemptions meet the criteria for a "major project" or "unlike circumstances" there is an increased risk that CAS exemptions claimed will not be in compliance with the intent and guidance provided by Office of Management and Budget (OMB) Circular A-21.
Recommendation	The institution should enhance its procedures to maintain documentation that clearly demonstrates that the specific CAS exemption category is above the routine level of support for the related academic department and meets the criteria as a "major project" or "unlike circumstances."
FSU Response and Corrective Action Plan	FSU has a written policy and procedures for determining when it is appropriate to direct charge certain administrative costs which would be treated in normal circumstances as indirect costs. We believe that our policy is consistent with the federal rules governing such costs and that our procedures ensure that adequate documentation for the approvals are in any project file for which an exception is approved for the direct charging of these costs. However, Sponsored Research Services will review its C.A.S. policies, procedures and forms and will revise and enhance if appropriate to better document approved exemptions meet the criteria required by OMB Circular A-21.
Estimated Corrective Action Date	August 1, 2010
FSU Contact and Telephone Number	Olivia H. Pope (850) 644-8664

U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES

Finding Number	FA 09-109
CFDA Number	Various
Program Title	Research and Development Cluster (R&D)
Compliance Requirement	Allowable Costs/Costs Principles – Cost Accounting Standards (CAS) Exemptions
State Educational Entity	University of Florida (UF)
Finding Type	Noncompliance and Significant Deficiency
Finding	During the 2008-09 fiscal year the institution applied CAS exemptions totaling \$7,030,001.18, that consisted of \$6,377,389.83 charged to 138 grant accounts for salaries and benefits and \$652,611.35 charged to 236 grant accounts for other expenditures. CAS exemptions are used to charge indirect costs (facilities and administration) as direct costs and are to be applied for “unlike circumstances.” It is not clear whether the CAS exemptions used by the institution meet the criteria for “unlike circumstances” as contemplated by the United States Department of Health and Human Services (USDHHS), the cognizant agency.
Criteria	Office of Management and Budget (OMB) Circular A-21, Section F.6.b., <i>Departmental Administration Expenses</i> and Exhibit C, <i>Examples of “Major Project” Where Direct Charging of Administrative or Clerical Staff Salaries May Be Appropriate</i>
Condition	Due to the number of CAS exemptions granted, the use of CAS exemptions was questionable as to whether they met the criteria for “unlike circumstances” as contemplated by USDHHS. In accordance with its cost accounting practices, in certain circumstances the institution charges costs, which are normally indirectly charged, directly to its Federal grants; however, it was not apparent how these costs totaling over \$7 million meet the definition of “unlike circumstances”. On June 23, 2009, the Office of Inspector General Office of Audit Services of USDHHS engaged to perform an audit to determine whether the institution had claimed reimbursement for administrative and clerical expenses as direct costs to grants, contracts, and other agreements with USDHHS components in accordance with applicable Federal regulations. As of February 2010, the USDHHS audit was still in progress.
Cause	The institution believes that they meet the CAS exemption requirements based on their policies and procedures. The institution determines that such circumstances exist when a Federal grant, due to its size and nature, requires administrative or clerical services, or supplies, postage, or telecommunications costs that are well beyond the core of departmental support routinely provided for departmental activities. Institution personnel stated that because those costs can be identified readily and specifically with a project and have been specifically budgeted and approved by the sponsoring agency in the grant award application, the costs are allowable. In cases where the sponsoring agency has delegated budget approval to the institution, institution approval is assumed equivalent to Federal agency approval. The existence of “unlike circumstances” is evaluated on a project-by-project basis.
Effect	Federal grants may have been overcharged for goods or services that were charged 100 percent as direct costs instead of being charged at the lesser indirect cost rate. If it is determined by USDHHS that any CAS exemptions are disallowed, the institution may be required to return disallowed costs.
Recommendation	Given that the institution reported CAS exemptions totaling over \$7 million for its Federal grants, we recommend that the institution seek clarification from USDHHS as to whether the institution is using CAS exemptions that meet the criteria for “unlike circumstances” as contemplated by USDHHS, which should

	<p>result from the USDHHS audit that is currently underway at the institution. Once clarified, the institution should ensure indirect costs claimed as direct costs to grants, contracts, and other agreements are in accordance with applicable Federal regulations and if applicable, return any disallowed costs to the applicable projects.</p>
UF Response and Corrective Action Plan	<p>Regarding the finding shown above: The dollar amounts and counts are incorrectly stated. Accurately stated, CAS exemptions were \$5,908,065.90, that consisted of \$5,382,618.49 charged to 136 grant accounts for salaries and benefits and \$525,447.41 charged to 146 grant accounts for other expenditures. We discovered an error in our response to a memo from the Auditor General requesting the CAS exemption information. The Auditor General has reported numbers in our original response rather than in the revised response.</p> <p>The University believes it has appropriate policies and procedures in place to ensure that CAS exemptions meet the criteria for "unlike circumstances" as contemplated by the cognizant agency. External auditors did not identify any specific questioned CAS exemptions. The percentage of exemptions granted in relation to total federal expenditures for the 2008-09 year is approximately 1%, an insignificant portion of our federal dollars.</p>
Estimated Corrective Action Date	<p>No corrective action necessary.</p>
UF Contact and Telephone Number	<p>Thomas E. Walsh, Ph.D., Director of Sponsored Research and Compliance (352) 392-1005</p>
Auditor's Remarks	<p>As indicated in response to this finding, the institution provided us revised information regarding CAS exemptions, including dollar amounts and number of grant accounts, in a revised memorandum response. However, the revised response was not provided until after completion of our audit fieldwork and delivery of the audit finding; consequently, it was not practical for us to perform additional work to verify the revised CAS exemption information. Regardless, the point of our finding was that the institution should seek clarification from USDHHS, the cognizant agency, as to whether the institution is using CAS exemptions that meet the criteria for "unlike circumstances" as contemplated by USDHHS.</p>

U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES

Finding Number	FA 09-110
CFDA Number	81.086 and 81.087
Program Title	Research and Development Cluster (R&D) Conservation Research and Development (81.086) Renewable Energy Research and Development (81.087)
Compliance Requirement	Allowable Costs/Cost Principles – Cost Transfers
State Educational Entity	University of Florida (UF)
Federal Grant/Contract Number and Grant Year	CFDA No. 81.086 DE-FG36-08GO88142, August 1, 2008 – February 28, 2010 CFDA No. 81.087, (subaward ETHAN01) DE-FC36-07GO17058, October 1, 2007 – September 1, 2010
Finding Type	Noncompliance and Significant Deficiency Questioned Costs – \$55,591.68 (\$32,956.34 salaries, \$4,990.20 benefits, \$17,645.14 indirect costs)
Finding	The institution utilized cost transfers (retroactive salary adjustments (RETROs)) to move salary expenditures from nonfederal grants to Federal grants and from Federal grant to Federal grant. These transfers were not completed in a timely manner (within 90 days) and were not supported by Personnel Activity Reports (PARS).
Criteria	Office of Management and Budget (OMB) Circular A-21, Section C.4.b., <i>Basic Considerations, Allocable Costs</i> and United States Department of Health and Human Services (USDHHS) Grants Policy Statement, Part II-43, <i>Cost Transfers, Overruns, and Accelerated and Delayed Expenditures</i>
Condition	For two of four grants tested, we noted the following: <ul style="list-style-type: none"> ➤ On October 31, 2008, a faculty member's payroll charges (salary and benefits) plus indirect costs for August and September 2008, totaling \$9,845.49, were transferred from a nonfederal grant to Federal grant No. DE-FC36-07GO17058 (subaward No. ETHAN01). On April 17, 2009, over five months later, these costs (\$9,845.49) along with additional payroll and indirect costs totaling \$39,332.88 applicable to October 2008 through April 2009, were transferred from Federal grant No. DE-FC36-07GO17058 (subaward No. ETHAN01) to another Federal grant (grant No. DE-FG36-08GO88142). ➤ An additional cost transfer of October 2008 payroll and indirect cost charges totaling \$6,413.31 was made directly from the nonfederal grant to Federal grant No. DE-FG36-08GO88142 on April 17, 2009. ➤ PARS for this faculty member for Summer and Fall 2008 reflected activity on the nonfederal grant and Federal grant No. DE-FC36-07GO17058 (subaward No. ETHAN01); however, no activity was reported for Federal grant No. DE-FG36-08GO88142, the recipient of these cost transfers (see Finding No. FA 09-115).
Cause	Controls over the processing of cost transfers were not adequate to ensure that these transfers were completed in a timely manner (within 90 days) and that adequate support was maintained.
Effect	Grant funds may have been used to pay for the cost of goods or services incurred on behalf of a grant award other than the one to which it was transferred, and the costs may not be allowable for the grants to which the charges were transferred. Also, late transfers raise questions about the propriety of the transfers themselves and the overall reliability of the institution's accounting system and internal controls.

Recommendation	The institution should strengthen its procedures for approving transfers of expenditures between grants to ensure that costs are charged to the appropriate program and that transfers are completed in a timely manner. Additionally, when transfers are appropriate, corrected PARS should be completed to support the payroll charges. As recommended in the USDHHS Grants Policy Statement, the reason for a transfer is generally to correct bookkeeping or clerical errors and, as a sound business practice, such transfers should generally be completed no later than 90 days following the occurrence of the error. The institution should also seek clarification from the Federal grantors regarding the resolution of the questioned costs noted (\$55,591.68) and, if applicable based on such clarification, should review all transfers of costs made over 90 days from occurrence, to ensure appropriateness.
UF Response and Corrective Action Plan	A process is being developed to centralize the review and approval of retroactive adjustments to salaries and wages. The process will ensure that these adjustments are completed in a timely manner and supported by certified, accurate effort reports
Estimated Corrective Action Date	Implemented immediately upon completion of process
UF Contact and Telephone Number	Brad Staats, Assistant Vice President for Contracts and Grants (352) 273-3136

U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES

Finding Number	FA 09-111
CFDA Number	10.200 and 84.287
Program Title	Research and Development Cluster (R&D) Grants for Agricultural Research, Special Research Grants (10.200) Twenty-First Century Community Learning Centers (84.287)
Compliance Requirement	Allowable Costs/Cost Principles – General Expenditures
State Educational Entity	University of Florida (UF)
Federal Grant/Contract Number and Grant Year	CFDA No. 10.200 2008-34383-19255, July 15, 2008 – July 14, 2010 CFDA No. 84.287 011-2439A-9CL01, July 7, 2008 – November 13, 2009
Finding Type	Noncompliance and Significant Deficiency Questioned Costs – \$5,428.91 (\$890.70 grant No. 2008-34383-19255; \$4,538.21 grant No. 011-2439A-9CL01)
Finding	The institution did not always properly monitor Federal grant expenditures to ensure amounts were allowable, valid, reasonable, and necessary.
Criteria	Office of Management and Budget (OMB) Circular A-21, Section C.4. <i>Allowable Costs</i> ; the Institution's Directives and Procedures
Condition	Our tests of expenditures for four Federal grants disclosed the following: <ul style="list-style-type: none"> ➤ Grant No. 2008-34383-19255 – Unallowable moving expenses totaling \$890.70 for one employee who relocated to Gainesville from Georgia were charged to the Federal project. ➤ Grant No. 011-2439A-9CL01 – Terminal annual leave payments totaling \$4,538.21 (salaries, benefits, and indirect cost) were paid from the grant in excess of the amounts earned on the grant.
Cause	The institution's procedures for monitoring, reviewing, and approving grant charges were not adequate to ensure that expenditures charged to Federal grants were allowable, valid, reasonable, and necessary.
Effect	Federal grant funds may have been used for goods or services that were not allowable or reasonable under the terms of the Federal grants.
Recommendation	The institution should enhance its procedures to comply with grant expenditures allowed and maintain documentation for all charges that substantiate the allowability, reasonableness, and necessity of all expenditures to Federal grants.
UF Response and Corrective Action Plan	The unallowable amounts charged occurred in error and have subsequently been moved off the grant. Monitoring for allowability occurs routinely but after the fact and moving expense accounts are included in this review. Errors in charging terminal annual leave payments will not occur in the future as the University is now using an approved fringe benefit rate.
Estimated Corrective Action Date	The fringe benefit rate was effective July 1, 2009. The process of monitoring for unallowable charges was already in place.
UF Contact and Telephone Number	Brad Staats, Assistant Vice President for Contracts and Grants (352) 273-3136

U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES

Finding Number	FA 09-112
CFDA Number	12.420, 45.313, 93.061, 93.242, 93.279, 93.286 and 93.837
Program Title	Research and Development Cluster (R&D) Military Medical Research and Development (12.420) Laura Bush 21 st Century Librarian Program (45.313) Innovations in Applied Public Health Research (93.061) Mental Health Research Grants (93.242) Drug Abuse and Addiction Research Programs (93.279) Discovery and Applied Research for Technological Innovations to Improve Human Health (93.286) Cardiovascular Disease Research (93.837)
Compliance Requirement	Allowable Costs/Cost Principles – General Expenditures
State Educational Entity	University of South Florida (USF)
Federal Grant/Contract Number and Grant Year	CFDA No. 12.420 (Office of Naval Research – ONR) W81XWH-05-1-0585, September 1, 2005 – March 31, 2010 W81XWH-07-1-0633, September 1, 2007 – September 30, 2008 CFDA No. 45.313 (National Foundation on the Arts and the Humanities) RE01-05-0035-05, July 1, 2005 – May 31, 2009 CFDA No. 93.061 (Department of Health and Human Services – DHHS) 1R18MN000004-01, September 30, 2008 – September 29, 2011 CFDA 93.242 (Department of Health and Human Services – DHHS) 1R01MH076158-01A1, September 15, 2006 – July 31, 2011 CFDA 93.279 (Department of Health and Human Services – DHHS) 5R01DA019984-03, September 13, 2007 – June 30, 2009 CFDA 93.286 (Department of Health and Human Services – DHHS) 5R01 EB005441-03, September 1, 2006 – August 01, 2008 CFDA 93.837 (Department of Health and Human Services – DHHS) 5R01 HL078817-04, January 1, 2005 – December 31, 2009
Finding Type	Noncompliance and Significant Deficiency Questioned Costs – \$7,227.19 (\$153.48, grant No. W81XWH-05-1-0585; \$288.57, grant No. W81XWH-07-1-0633; \$1,190.00, grant No. RE01-05-0035-05; \$1,301.69, grant No. 1R18MN000004-01; \$748.09, grant No. 1R01MH076158-01A1; \$429.11, grant No. 5R01DA019984-03; \$3,035.39, grant No. 5R01 EB005441-03; and \$80.86, grant No. 5R01 HL078817-04)
Prior Year Finding	Report No. 2009-144, Finding No. FA 08-106
Finding	The institution did not adequately implement its procedures for charging Federal grants for costs related to unused leave payments to former employees that had worked on multiple Federal grants during employment at the institution.
Criteria	OMB Circular A-21, Section C.4. <i>Allowable Costs</i> ; Section J. <i>General Provisions for Selected Items of Costs</i> ; Section J.10.f. <i>Fringe Benefits</i>
Condition	Our test of 15 leave payments from 31 Federal grants disclosed that eight Federal grants were overcharged for payroll costs for five employees that terminated employment during the 2008-09 fiscal year, and were paid unused leave. Testing disclosed that five employees worked and earned leave from multiple Federal grants during their employment at the institution; however, unused leave payments for these five employees, totaling \$7,227.19 (\$153.48, grant No. W81XWH-05-1-0585; \$288.57, grant No. W81XWH-07-1-0633; \$1,190.00, grant No. RE01-05-0035-05; \$1,301.69, grant No. 1R18MN000004-01; \$748.09, grant No. 1R01MH076158-01A1; \$429.11, grant No. 5R01DA019984-03; \$3,035.39, grant No. 5R01 EB005441-03; and \$80.86, grant No. 5R01 HL078817-04), were incorrectly allocated and charged to

	eight Federal grants the employees were assigned. In June and July 2009, subsequent to audit inquiry, the \$7,227.19 was reimbursed to the respective Federal grants for the charges incurred.
Cause	The institution did not adequately implement its procedures to allocate and charge costs related to unused leave payments to former employees to the Federal grants on which its employees worked throughout their employment at the institution.
Effect	Federal funds were used to pay unused leave charges that should have been charged to multiple Federal grants, which resulted in overcharges to the Federal grants that were charged and undercharged to other Federal grants on which the employees worked and were not charged.
Recommendation	The institution should enhance its procedures to allow employees' unused leave to be correctly allocated to the Federal grants on which the employees worked throughout their employment at the institution so that costs related to unused leave payments to former employees can be charged to the appropriate Federal grants.
USF Response and Corrective Action Plan	<p>USF continually promotes compliance with federal, state and sponsor regulations through the regular issuance of Clarification or Change in Procedure (CCHIP) guidance. During fiscal year 2008-09, we issued a CCHIP that provided guidance on Cashing Out Unused Annual/Sick Leave Balances with Sponsored Project Funds. The CCHIP resulted in progress related to this practice.</p> <p>USF has quarterly procedures to monitor grant expenditures for proper approval and compliance with the cost principals prescribed in OMB Circular A-21. Commencing with fiscal year 2009-2010, we have added terminal leave pay-out analysis to our portfolio of quarterly monitoring.</p>
Estimated Corrective Action Date	December 31, 2009
USF Contact and Telephone Number	Nick Trivunovich, Controller (813) 974-7696

U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES

Finding Number	FA 09-113
CFDA Number	Various
Program Title	Research and Development Cluster (R&D)
Compliance Requirement	Allowable Cost/Cost Principals – Time-and-Effort
State Educational Entity	Florida Atlantic University (FAU)
Federal Grant/Contract Number and Grant Year	Various
Finding Type	Noncompliance and Significant Deficiency
Prior Year Finding	Report No. 2009-144, Finding No. FA 08-108
Finding	After-the-fact time-and-effort payroll certification forms did not reflect actual time worked by employees on various Federal contracts and grants, and such forms and reports documenting time-and-effort were not always certified by the employee or an individual with direct knowledge of the employee's work, contrary to Federal cost principles.
Criteria	OMB Circular A-21, Section C., <i>Basic Considerations</i> and J. 10.c.(2), <i>Compensation for Personal Services</i> ; and the institution's Directives and Procedures Federal regulations require that after-the-fact personnel activity reports be completed within six months of the end of the academic term for academic personnel, and monthly for nonacademic or nonprofessional personnel. These reports should be signed by the employee and a supervisor with direct knowledge of the employee's activities.
Condition	In our report No. 2009-144, finding No. FA 08-108, we noted that the institution's procedures required that payroll certification forms be approved at the end of each pay period by the Department head and the timekeeper. These forms were prepared after-the-fact; however, the percentage of effort was based on budgeted or anticipated percentages of effort rather than actual effort and were not signed by the employee or an individual with direct knowledge of the employee's activities. In addition, faculty is required to document noninstructional activities in the Faculty Academic and Information Reporting system; however, these reports (timesheets) are not always signed by the employee or an individual with direct knowledge of the employee's activities. During our current audit, we were advised by institution personnel that to ensure compliance, the institution is implementing a new time-and-effort system to address these issues with an anticipated completion date of Spring 2010.
Cause	Agency personnel indicated that they are in the process of contracting for future implementation of a new time-and-effort reporting system that will comply with Federal reporting standards. Specifically, the institution has decided to utilize Banner's new Effort Certification module which was released with the 8.1 version of Banner. The anticipated upgrade to Banner 8 should be completed by the Spring of 2010.
Effect	When time-and-effort reporting is inadequate financial data may not be reliable, reports to users may not be accurate, and unallowable costs may be charged to grants and go undetected.
Recommendation	The institution should continue its efforts to implement the revised time-and-effort reporting system to ensure that the records reflect employees' actual effort and are certified by the employee or individual with direct knowledge of the employees' work in accordance with Federal regulations.
FAU Response and Corrective Action Plan	We are well along in our implementation. Florida Atlantic University is currently testing the new Effort Certification system and is expecting to go live in the Spring of 2010. An intensive roll-out program, which includes meetings with

faculty, announcements via monthly newsletters, and other email announcements is currently in progress to prepare University faculty and staff for this new requirement.

The University will establish new policies and procedures to ensure that after-the-fact activity certification in the new Time-and-Effort system reflects the actual effort and that this effort is certified by the employees and other staff with direct knowledge of the employee's work in accordance with OMB Circular A-21.

**Estimated Corrective
Action Date**

April 30, 2010

**FAU Contact and
Telephone Number**

Edwin Bemmell, Director of Research Accounting
(561) 297-2606

U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES

Finding Number	FA 09-114
CFDA Number	12.431 and 20.232
Program Title	Research & Development Cluster (R&D) Basic Scientific Research (12.431) Commercial Driver License State Programs (20.232)
Compliance Requirement	Allowable Costs/Cost Principles – Time-and-Effort
State Educational Entity	University of Central Florida (UCF)
Administering State Agency	Florida Department of Highway Safety and Motor Vehicles (20.232)
Federal Grant/Contract Number and Grant Year	CFDA No. 12.431 (Office of Naval Research – ONR) W911NF0610446, June 15, 2006 – February 14, 2010 CFDA No. 20.232 (United States Department of Transportation) 27XX12CD08121FL08, September 19, 2008 – September 30, 2009
Finding Type	Noncompliance and Significant Deficiency Questioned Costs – \$4,168.07 (\$745.00 grant No. W911NF0610446 and \$3,423.07 grant No. 27XX12CD08121FL08)
Prior Year Finding	Report No. 2009-144, Finding No. FA 08-109
Finding	The institution's time-and-effort reports were not adequate to meet Federal reporting requirements.
Criteria	OMB Circular A-21, Sections C., <i>Basic Considerations</i> and J. 10.c.(2), <i>Compensation for Personal Services</i> . Federal regulations require that when an institution uses time cards or other forms of after-the-fact payroll documents as original documentation for payroll and payroll changes, such documents shall qualify as an acceptable method for payroll distribution if they meet the requirements in subsection J.10.c.(2)(a) through (e), which states that reports will reflect an after-the-fact reporting. Additionally, Federal regulations require that the after-the-fact time-and-effort reports accurately reflect the actual time spent by the individual on each grant.
Condition	Payroll timesheets were utilized by the institution as after-the-fact time-and-effort reports for employees that are compensated on an hourly basis. We noted that for the 20 employees tested, timesheets were required for and completed by 13 of the employees. Seven of these 13 employees' timesheets were signed by the employees and approved by their supervisors one or two days prior to the end of the pay period for which they were certified with no subsequent review to verify the accuracy of the estimated hours charged. The salaries paid for work that was supported by timesheets that were certified prior to actual work performed totaled \$4,168.07 (\$745.00 grant No. W911NF0610446 and \$3,423.07 grant No. 27XX12CD08121FL08). To enhance the accuracy of after-the-fact time-and-effort certifications and comply with Federal regulations, the institution sent to their cognizant agency, the U.S. Department of Health and Human Services (USDHHS), a request to be allowed to certify the time-and-effort of hourly employees once per semester instead of monthly. Pursuant to OMB Circular A-21 Section J.10.b.(2)c.(2)(e), the institution's request was approved on August 4, 2009. Subsequently, the institution added hourly employees to its Effort Certification and Reporting Technology system that is currently used for faculty and administrative and professional employees. This became effective for the Summer 2009 semester.
Cause	Timekeeping procedures for hourly employees allowed for the reporting of estimated hours to be worked prior to the end of the pay period without adequate supervisory follow-up to ensure that hours reported agreed to actual hours worked.

Effect	The information on the timesheets may not be valid due to the certifications occurring prior to the hours worked. Consequently, salary expenditures may have been inappropriately charged to grants and may result in reports to users not being accurate and costs charged to grants may be unallowable and not be detected.
Recommendation	The institution should continue to enhance its time-and-effort reporting and certification procedures to ensure that hourly employees are accurately and timely reported.
UCF Response and Corrective Action Plan	<p>The university concurs that seven hourly paid employees (Graduate Students) signed their timesheets one to two days prior to the pay period end date. After review of the employee timesheets and related payroll adjustment documents, we believe the hours listed on the timesheets accurately reflects the hours worked by each employee.</p> <p>The Office of Research & Commercialization received approval through its cognizant audit agency, Department of Health & Human Services, to change the hourly paid employee time-and-effort certification period from bi-weekly to once each academic semester as allowed under OMB Circular A-21, Section J.10.b.(2)c.(2)(e) respectively. DHHS approved the university's hourly paid employee certification period change request on August 4, 2009, and the university began certifying hourly paid employees assigned to sponsored projects during the summer semester 2009. Hourly paid employees and/or their supervisors will now certify their effort through the university's on-line web-based certification system called ECRT. ECRT enables employees to certify their effort assignments on multiple department and project accounts. In addition, ECRT enables departmental and central unit administrators to properly monitor actual personnel assignments to proposed assignments as well as ensure the certification is completed within the appropriate time periods as required by federal regulations and university policy.</p>
Estimated Corrective Action Date	September 14, 2009
UCF Contact and Telephone Number	Doug Backman, Director, Office of Compliance Office of Research & Commercialization (407) 882-1168

U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES

Finding Number	FA 09-115
CFDA Number	10.200, 81.086, and 81.087
Program Title	Research and Development Cluster (R&D) Grants for Agricultural Research, Special Research Grants (10.200) Conservation Research and Development (81.086) Renewable Energy Research and Development (81.087)
Compliance Requirement	Allowable Costs/Cost Principles – Time-and-Effort
State Educational Entity	University of Florida (UF)
Federal Grant/Contract Number and Grant Year	CFDA No. 10.200 2008-34383-19255, July 15, 2008 – July 14, 2010 CFDA No. 81.086 DE-FG36-08GO88142, August 1, 2008 – February 28, 2010 CFDA No. 81.087 (subaward ETHAN01) DE-FC36-07GO17058, October 1, 2007 – September 1, 2010
Finding Type	Noncompliance and Significant Deficiency Questioned Costs – \$17,206.08 (\$6,128.07 and \$11,078.01 grant No. 2008-34383-19255) and see Finding Nos. FA 09-110 and FA 09-116 for questioned costs applicable to grant Nos. DE-FC36-07GO17058 (\$55,591.68) and DE-FG36-08GO88142 (\$11,197)
Finding	The institution's employee after-the-fact time-and-effort certifications did not always reflect actual time charged to grants when retroactive adjustments (RETROs) for salary and benefits, and related indirect costs were made subsequent to employees' time-and-effort certification. No methodology exists to correct effort reports for late RETROs related to previous terms.
Criteria	Office of Management and Budget (OMB) Circular A-21, Sections C., <i>Basic Considerations</i> , and J. 10c(2), <i>Compensation for Personal Services</i> , and the Institution's Directives and Procedures
Condition	The institution's procedures require that an after-the-fact time-and-effort electronic Effort Certification Form (ECF), reflecting employees' effort on Federal grants, be prepared at the end of each academic term. For three of four grants tested, we noted the following: <u>CFDA No. 10.200 – Grant No. 2008-34383-19255</u> ➤ Payroll records for one graduate assistant indicated a portion of the employee's salary and benefits (0.28 FTE) for the Spring 2009 term was paid from the grant. On July 21, 2009, the graduate assistant electronically certified the Spring 2009 term's ECF indicating that (0.28 FTE) of the employee's effort, corresponding to the payroll records for the Spring 2009 term, was allocable to the grant. However, on July 24, 2009, three days after the electronic effort certification, \$6,128.07 was RETROed out of the grant (\$5,171.31 salary and benefits). This RETRO, which represented 0.28 FTE of the graduate assistant's effort, was not reflected on the final after-the-fact time and effort report for the Spring 2009 term, and adequate support for the transfer of the charges from one grant to another was not provided. In response to a July 8, 2009, audit confirmation request the employee certified in writing on July 31, 2009, ten days after the time-and-effort certification, that the employee had not worked on the grant in the Spring 2009 term. ➤ Payroll records for an OPS (other personnel services) employee indicated that the employee was paid 100 percent from grant No. 2008-34383-19255, from October 2008, through June 30, 2009. On July 13, 2009, the

employee electronically certified on the Spring 2009 term ECF that the employee's effort for the Spring 2009 term was allocable 100 percent to this grant. On July 24, 2009, three days after the OPS employee's electronic effort certification, \$11,078.01 of charges for effort for both the Fall 2008 and Spring 2009 terms, was RETROed out of this grant. This RETRO, which represented the OPS employee's effort for the Fall 2008 and Spring 2009 terms, was not reflected on the final activities report for either term and adequate support for the transfer of the charges from one grant to another was not provided.

In response to a July 8, 2009, audit confirmation request for effort for the Spring 2009 term, the OPS employee certified in writing on July 31, 2009, that the employee had not worked on the grant during the Spring 2009 term.

- The cost share reported for this grant, totaling \$11,197 for the Summer 2008, Fall 2008, and Spring 2009 terms, consisted of a portion of the salary and benefits of the Principle Investigator (PI). However, the PI's time-and-effort certifications did not reflect any effort for this grant during these time periods. (Questioned costs reported in Finding No. FA 09-116, Matching).

CFDA Nos. 81.086 and 81.087 – Grant Nos. DE-FG36-08GO88142 and DE-FC36-07GO17058

On April 17, 2009, more than three weeks after the close of the Fall 2008 term effort reporting deadline, a cost transfer (RETRO) was made to grant No. DE-FG36-08GO88142 for payroll charges (salary and benefits) and related indirect costs totaling \$55,591.68 from grant No. DE-FC36-07GO17058 (subaward ETHAN01) and one nonfederal project. The employee's ECF for the Fall 2008 term reflected salary and benefits and related indirect costs allocated to grant No. DE-FC36-07GO17058 (subaward ETHAN01) and to a nonfederal project where the employee's salary and benefits and related indirect costs were originally charged. Adequate support was not provided for the transfer of charges to grant No. DE-FG36-08GO88142, in April 2009. (Questioned costs reported in Finding No. FA 09-110, Cost Transfers).

In October 2009, the Office of Inspector General Office of Audit Services of United States Department of Health and Human Services (USDHHS) engaged to perform an audit to determine the reliability of the institution's time-and-effort reporting system for grants and contracts and to determine the amount of unsupported salaries and wages charged to USDHHS grants. As of February 2010, the USDHHS audit was still in progress.

Cause	Controls over the processing of RETROs were not adequate to ensure that these transactions were completed in a timely manner (within 90 days of occurrence) and adequately supported by certified, accurate effort reports.
Effect	Financial data may not be reliable, reports to users may not be accurate, and unallowable costs may be charged to grants and go undetected.
Recommendation	The institution should strengthen its procedures for time-and-effort certifications to ensure that the records reflect employees' actual effort and that adequate support is maintained.
UF Response and Corrective Action Plan	A process is being developed to centralize the review and approval of retroactive adjustments to salaries and wages. The process will ensure that these adjustments are completed in a timely manner and supported by certified, accurate effort reports
Estimated Corrective Action Date	Implemented immediately upon completion of process.
UF Contact and Telephone Number	Brad Staats, Assistant Vice President for Contracts and Grants (352) 273-3136

U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES

Finding Number	FA 09-116
CFDA Number	10.200 and 81.086
Program Title	Research and Development Cluster (R&D) Grants for Agricultural Research, Special Research Grants (10.200) Conservation Research and Development (81.086)
Compliance Requirement	Matching, Level of Effort, and Earmarking
State Educational Entity	University of Florida (UF)
Federal Grant/Contract Number and Grant Year	CFDA No. 10.200 2008-34383-19255, July 15, 2008 – July 14, 2010 CFDA No. 81.086 DE-FG36-08GO88142, August 1, 2008 – February 28, 2010
Finding Type	Noncompliance and Significant Deficiency Questioned Costs – \$1,916,660 (Federal share) and \$31,993 (total required (voluntary committed) cost share of which \$11,197 was reported) (grant No. 2008-34383-19255, CFDA No. 10.200)
Finding	The institution's cost-sharing history reports did not demonstrate that the minimum cost-share contributions were met. In addition, the effort reported for one grant was not supported by the institution's Personnel Activity Reports (PARS).
Criteria	Office of Management and Budget (OMB) Circular A-110, Subpart C.23., <i>Cost Sharing or Matching</i>
Condition	<p>The institution has developed policies and procedures and cost-sharing history reports, by project, to monitor compliance with cost-share requirements; however, the institution did not adequately document compliance with cost-share requirements for two of three projects tested.</p> <p>For one project (grant No. 2008-34383-19255), input of data necessary for the reports to reflect all cost-share information had not been completed timely for the institution to effectively monitor the cost share required for this project for the 2008-09 fiscal year. Cost share for the period July 15, 2008, through June 30, 2009 (Summer 2008, Fall 2008, and Spring 2009), was entered into the report October 13, 2009, subsequent to audit inquiry. The amount entered, \$11,197, represented 35 percent of the total cost share required (\$31,993); however, 65 percent of the funds awarded (Federal share) had been spent. In addition, the cost share entered consisted of a portion of the salary and benefits of the Principle Investigator, which was not supported by PARS (see Finding No. FA 09-115).</p> <p>For the other project (grant No. DE-FG36-08GO88142), the amount of cost share reported was \$27,612.06, and represented 15 percent of the total cost share required (\$184,500); however, 81 percent of the funds awarded (Federal share totaling \$738,000) had been spent.</p>
Cause	The institution did not always follow written cost-sharing policies and procedures.
Effect	The institution may not have met the cost-share requirements of the grantors. When cost-share contributions are not met, the institution may be subject to termination of the grants and disallowance of grant costs.
Recommendation	The institution should enhance its procedures to ensure compliance with the Federal cost-sharing requirements, which may include more frequent monitoring to ensure adequate documentation is being maintained.

**UF Response and
Corrective Action Plan**

The University will modify our monitoring of projects for minimum cost-share contributions on a regular basis in addition to the current monitoring of individual projects which occurs normally with the submission of required financial reports.

**Estimated Corrective
Action Date**

Immediately

**UF Contact and
Telephone Number**

Brad Staats, Assistant Vice President for Contracts and Grants
(352) 273-3136

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For the Fiscal Year Ended June 30, 2009

Acronyms and abbreviations used in the State's Schedule of Expenditures of Federal Awards include the following:

CITRUS	Florida Department of Citrus
COURTS	State Courts System
FAHCA	Florida Agency for Health Care Administration
FAPD	Florida Agency for Person with Disabilities
FAWI	Florida Agency for Workforce Innovation
FDACS	Florida Department of Agriculture and Consumer Services
FDCA	Florida Department of Community Affairs
FDCFS	Florida Department of Children and Family Services
FDEP	Florida Department of Environmental Protection
FDFS	Florida Department of Financial Services
FDHSMV	Florida Department of Highway Safety and Motor Vehicles
FDJJ	Florida Department of Juvenile Justice
FDLA	Florida Department of Legal Affairs
FDLE	Florida Department of Law Enforcement
FDMA	Florida Department of Military Affairs
FDMS	Florida Department of Management Services
FDOC	Florida Department of Corrections
FDOE	Florida Department of Education
FDOEA	Florida Department of Elder Affairs
FDOH	Florida Department of Health (Includes County Health Departments)
FDOR	Florida Department of Revenue
FDOS	Florida Department of State
FDOT	Florida Department of Transportation
FDVA	Florida Department of Veterans' Affairs
FEOG	Florida Executive Office of the Governor (1)
FFWCC	Florida Fish and Wildlife Conservation Commission
FPC	Florida Parole Commission
FSDB	Florida School for the Deaf and the Blind
JAC	Justice Administrative Commission
SU	State Universities
SCC	State Community Colleges and Florida Colleges

(1) Includes amounts reported for Volunteer Florida

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For the Fiscal Year Ended June 30, 2009

FEDERAL AWARDING AGENCY / PROGRAM NAME	ADMINISTERING AGENCY	CFDA #	2008-2009	2008-2009
			EXPENDITURES	TRANSFERS TO SUBRECIPIENTS
Office of National Drug Control Policy				
Direct Programs - Not Clustered				
Other Federal Awards	FDLE	07.UNK	61,827	
Subtotal - Direct Programs - Not Clustered			\$61,827	
Indirect Programs - Not Clustered				
Other Federal Awards	FDLE	07.UNK	141,957	
Subtotal - Indirect Programs - Not Clustered			\$141,957	
Subtotal - Office of National Drug Control Policy			\$203,784	
U. S. Department of Agriculture				
Direct Programs - Clustered				
Child Nutrition Cluster:				
School Breakfast Program (1)	FDOE/ FSDB	10.553	141,990,656	141,888,146
National School Lunch Program (1)	FDACS/ FDJJ/ FDOC/ FDOE/ FDOEA/ FSDB/ SU	10.555	569,877,356	508,885,514
Special Milk Program for Children	FDOE	10.556	48,343	48,343
Summer Food Service Program for Children	FDOE/ SCC/ SU	10.559	21,104,651	20,449,487
Emergency Food Assistance Cluster:				
Emergency Food Assistance Program (Administrative Costs)	FDACS	10.568	3,295,530	
Emergency Food Assistance Program (Food Commodities) (1)	FDACS	10.569	27,170,947	
Research & Development Cluster:				
Agricultural Research Basic and Applied Research	SU	10.001	1,865,572	58,126
Plant and Animal Disease, Pest Control, and Animal Care	SU	10.025	902,187	
Federal-State Marketing Improvement Program	SU	10.156	3,819	
Grants for Agricultural Research, Special Research Grants	SU	10.200	9,021,170	1,716,037
Cooperative Forestry Research	SU	10.202	758,774	
Payments to Agricultural Experiment Stations Under the Hatch Act	SU	10.203	2,375,149	
Payments to 1890 Land-Grant Colleges and Tuskegee University	SU	10.205	1,014,184	
Grants for Agricultural Research Competitive Research Grants	SU	10.206	3,095,807	268,131
Food and Agricultural Sciences National Needs Graduate Fellowship Grants	SU	10.210	116,842	
1890 Institution Capacity Building Grants	SU	10.216	602,864	
Biotechnology Risk Assessment Research	SU	10.219	45,836	
Higher Education Multicultural Scholars Program	SU	10.220	24,230	
Hispanic Serving Institutions Education Grants	SU	10.223	114,581	
Agricultural and Rural Economic Research	SU	10.250	29,999	
Consumer Data Initiative (CDI)	SU	10.256	7,959	
Agricultural Market and Economic Research	SU	10.290	18,703	
Integrated Programs	SU	10.303	699,447	112,794
International Science and Education Grants	SU	10.305	30,403	
Organic Agriculture Research and Extension Initiative	SU	10.307	140,830	36,196
Specialty Crop Research Initiative	SU	10.309	34,639	
Outreach and Assistance for Socially Disadvantaged Farmers and Ranchers	SU	10.443	114,842	
Crop Insurance	SU	10.450	170,165	
Partnership Agreements to Develop Non-Insurance Risk Management Tools for Producers (Farmers)	SU	10.456	263,476	
Food Safety Cooperative Agreements	SU	10.479	37,033	
Cooperative Extension Service	SU	10.500	2,450,787	
Forestry Research	SU	10.652	350,544	
Cooperative Forestry Assistance	SU	10.664	26,626	
Forest Health Protection	SU	10.680	39,078	
Scientific Cooperation and Research	SU	10.961	38,412	
Cochran Fellowship Program-International Training-Foreign Participant	SU	10.962	5,867	
Other Federal Awards	SU	10.UNK	1,269,873	172,256
Schools and Roads Cluster:				

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For the Fiscal Year Ended June 30, 2009

FEDERAL AWARDING AGENCY / PROGRAM NAME	ADMINISTERING AGENCY	CFDA #	2008-2009	2008-2009
			EXPENDITURES	TRANSFERS TO SUBRECIPIENTS
Schools and Roads - Grants to States	FDFS	10.665	3,268,101	3,268,101
SNAP Cluster:				
Supplemental Nutrition Assistance Program (1)	FDCFS/ SU	10.551	2,549,446,029	
ARRA - State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	FDCFS	10.561	1,970,571	
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	FAW/ FDCFS/ FDLE/ FDOE	10.561	81,801,183	11,812,925
Subtotal - Direct Programs - Clustered			<u>\$3,425,643,065</u>	<u>\$688,716,056</u>
Direct Programs - Not Clustered				
Agricultural Research Basic and Applied Research	SCC/ SU	10.001	397,834	
Plant and Animal Disease, Pest Control, and Animal Care	FDACS/ FFWCC/ SU	10.025	11,146,901	
Wildlife Services	FFWCC	10.028	67,333	
Wetlands Reserve Program	FDACS/ FFWCC	10.072	692,676	
ARRA - Aquaculture Grants Program (AGP)	FDACS	10.086	6	
Federal-State Marketing Improvement Program	FDACS	10.156	10,450	
Market Protection and Promotion	FDACS	10.163	1,725,518	
Specialty Crop Block Grant Program	FDACS	10.169	194,046	
Specialty Crop Block Grant Program - Farm Bill	FDACS	10.170	285,277	
Grants for Agricultural Research, Special Research Grants	SU	10.200	83,038	
Payments to 1890 Land-Grant Colleges and Tuskegee University	SU	10.205	947,135	
Grants for Agricultural Research Competitive Research Grants	SU	10.206	2,000	
Food and Agricultural Sciences National Needs Graduate Fellowship Grants	SU	10.210	26,776	
1890 Institution Capacity Building Grants	SU	10.216	263,401	
Higher Education Challenge Grants	SU	10.217	298,139	84,028
Higher Education Multicultural Scholars Program	SU	10.220	24,705	
Hispanic Serving Institutions Education Grants	SCC	10.223	177,949	
Secondary and Two-Year Postsecondary Agriculture Education Challenge Grants	SCC	10.226	11,863	
Integrated Programs	SU	10.303	155,234	57,873
Homeland Security Agricultural	FDACS/ SU	10.304	1,045,911	464,137
International Science and Education Grants	SU	10.305	12,461	
Organic Agriculture Research and Extension Initiative	FDACS/ SU	10.307	61,655	19,353
Specialty Crop Research Initiative	SU	10.309	3,751	
State Mediation Grants	SU	10.435	44,124	825
Meat, Poultry, and Egg Products Inspection	FDACS	10.477	389,878	
Cooperative Extension Service	SU	10.500	8,048,966	5,501
Special Supplemental Nutrition Program for Women, Infants, and Children (1)	FDOH/ SU	10.557	363,173,347	1,002,935
Child and Adult Care Food Program	FDLE/ FDOEA/ FDOH/ SCC	10.558	143,646,863	141,770,170
State Administrative Expenses for Child Nutrition	FDACS/ FDOE/ FDOEA/ FDOH/ SU	10.560	11,177,000	1,400,735
WIC Farmers Market Nutrition Program (FMNP)	FDACS	10.572	182,537	
Senior Farmers Market Nutrition Program	FDOEA	10.576	124,903	
ARRA - Child Nutrition Discretionary Grants Limited Availability	FDOE	10.579	6,105	6,105
Special Nutrition Assistance Program Outreach/Participation Program	FDCFS	10.580	70,048	
Fresh Fruit and Vegetable Program	FDOE	10.582	1,358,182	1,358,182
Market Access Program	CITRUS	10.601	5,814,581	
Forestry Research	FDACS/ SU	10.652	449,739	
Cooperative Forestry Assistance	FDACS/ SU	10.664	5,962,798	1,622,450
Urban and Community Forestry Program	SU	10.675	3,150	
Forest Stewardship Program	FFWCC	10.678	5,987	
International Forestry Programs	SU	10.684	8,860	
ARRA - Recovery Act of 2009: Wildland Fire Management	FDACS	10.688	436,886	
Research on the Economic Impact of Cooperatives	SU	10.778	31,998	
Distance Learning and Telemedicine Loans and Grants	SCC	10.855	128,324	
1890 Land Grant Institutions Rural Entrepreneurial Outreach Program	SU	10.856	70,960	

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FEDERAL AWARDING AGENCY / PROGRAM NAME	ADMINISTERING AGENCY	CFDA #	2008-2009	2008-2009
			EXPENDITURES	TRANSFERS TO SUBRECIPIENTS
Soil and Water Conservation	FFWCC	10.902	432,497	
Wildlife Habitat Incentive Program	FDEP/ FFWCC	10.914	13,499	
Technical Agricultural Assistance	SU	10.960	12,286	
Scientific Cooperation and Research	SU	10.961	858	
Cochran Fellowship Program-International Training-Foreign Participant	SU	10.962	13,325	
Other Federal Awards	SCC/ SU	10.UNK	178,670	
Subtotal - Direct Programs - Not Clustered			\$559,420,430	\$147,792,294
Indirect Programs - Clustered				
Research & Development Cluster:				
Agricultural Research Basic and Applied Research	SU	10.001	55,802	
Plant and Animal Disease, Pest Control, and Animal Care	SU	10.025	8,915	
Specialty Crop Block Grant Program - Farm Bill	SU	10.170	42,525	
Grants for Agricultural Research, Special Research Grants	SU	10.200	510,533	
Grants for Agricultural Research Competitive Research Grants	SU	10.206	184,697	
Small Business Innovation Research	SU	10.212	5,187	
Sustainable Agriculture Research and Education	SU	10.215	48,740	
1890 Institution Capacity Building Grants	SU	10.216	307	
Higher Education Challenge Grants	SU	10.217	32,142	
Integrated Programs	SU	10.303	111,136	
Organic Agriculture Research and Extension Initiative	SU	10.307	9,775	
Rural Community Development Initiative	SU	10.446	17,118	
Cooperative Extension Service	SU	10.500	209,407	
Forestry Research	SU	10.652	20,290	
Other Federal Awards	SU	10.UNK	508,958	
SNAP Cluster:				
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	SCC	10.561	150	
Subtotal - Indirect Programs - Clustered			\$1,765,682	
Indirect Programs - Not Clustered				
Grants for Agricultural Research, Special Research Grants	SU	10.200	9,212	
Grants for Agricultural Research Competitive Research Grants	SU	10.206	12,941	
Sustainable Agriculture Research and Education	SU	10.215	27,447	
Higher Education Challenge Grants	SU	10.217	20,790	
Integrated Programs	SU	10.303	202,825	
Cooperative Extension Service	SU	10.500	184,505	74,273
Emerging Markets Program	SCC	10.603	79,495	
Other Federal Awards	SU	10.UNK	17,105	
Subtotal - Indirect Programs - Not Clustered			\$554,320	\$74,273
Subtotal - U. S. Department of Agriculture			\$3,987,383,497	\$836,582,623
U. S. Department of Commerce				
Direct Programs - Clustered				
Public Works and Economic Development Cluster:				
Investments for Public Works and Economic Development Facilities	SCC	11.300	1,482,000	
Research & Development Cluster:				
Economic Development Technical Assistance	SU	11.303	120,601	
Sea Grant Support	SU	11.417	1,906,878	238,959
Coastal Zone Management Administration Awards	SU	11.419	237,169	21,358
Coastal Zone Management Estuarine Research Reserves	SU	11.420	116,153	
Fisheries Development and Utilization Research and Development Grants and Cooperative Agreements Program	SU	11.427	25,131	
Undersea Research	SU	11.430	24,553	
Climate and Atmospheric Research	SU	11.431	1,218,386	
Marine Fisheries Initiative	SU	11.433	80,843	
Southeast Area Monitoring and Assessment Program	SU	11.435	153,590	
Marine Mammal Data Program	SU	11.439	19,836	
Environmental Sciences, Applications, Data, and Education	SU	11.440	203,320	

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FEDERAL AWARDING AGENCY / PROGRAM NAME	ADMINISTERING AGENCY	CFDA #	2008-2009	2008-2009
			EXPENDITURES	TRANSFERS TO SUBRECIPIENTS
Unallied Management Projects	SU	11.454	138,260	15,778
Hydrologic Research	SU	11.462	6,921	
Habitat Conservation	SU	11.463	79,408	
Applied Meteorological Research	SU	11.468	1,229,942	55,340
Coastal Services Center	SU	11.473	352,445	104,110
Center for Sponsored Coastal Ocean Research Coastal Ocean Program	SU	11.478	1,132,950	89,747
Educational Partnership Program	SU	11.481	1,809,550	754,512
Measurement and Engineering Research and Standards	SU	11.609	121,729	
Other Federal Awards	SU	11.UNK	231,543	
Subtotal - Direct Programs - Clustered			\$10,691,208	\$1,279,804
Direct Programs - Not Clustered				
Economic Development Technical Assistance	SU	11.303	744	
Interjurisdictional Fisheries Act of 1986	FFWCC	11.407	152,317	
Sea Grant Support	FFWCC/ SU	11.417	179,493	26,610
Coastal Zone Management Administration Awards	FDCA/ FDEP/ FDOH/ FDOS/ FFWCC/ SU	11.419	5,864,298	3,243,012
Coastal Zone Management Estuarine Research Reserves	FDEP/ SU	11.420	4,383,810	
Financial Assistance for National Centers for Coastal Ocean Science	FDEP	11.426	38,326	
Marine Sanctuary Program	FDEP	11.429	2,136,560	
Marine Fisheries Initiative	FFWCC/ SU	11.433	603,428	30,212
Cooperative Fishery Statistics	FFWCC	11.434	67,670	
Southeast Area Monitoring and Assessment Program	FFWCC	11.435	275,527	
Marine Mammal Data Program	FFWCC	11.439	73,578	
Unallied Industry Projects	SU	11.452	4,552	
Unallied Management Projects	FDACS/ FFWCC/ SU	11.454	564,465	
Habitat Conservation	FDACS/ FDEP/ FFWCC	11.463	692,582	
Applied Meteorological Research	SU	11.468	40,523	
Unallied Science Program	FFWCC	11.472	260,397	
Coastal Services Center	FDEP/ SU	11.473	313,154	
Atlantic Coastal Fisheries Cooperative Management Act	FFWCC	11.474	204,830	
Center for Sponsored Coastal Ocean Research Coastal Ocean Program	FFWCC	11.478	678,944	443,847
Educational Partnership Program	SCC	11.481	5,012	
Public Telecommunications Facilities Planning and Construction	SCC/ SU	11.550	784,576	
Public Safety Interoperable Communications Grant Program	FDACS/ FDCA	11.555	2,444,728	761,690
Measurement and Engineering Research and Standards	SCC/ SU	11.609	11,500	
National Center for Standards and Certification Information	SU	11.610	56,067	
National Institute of Standards and Technology Construction Grant Program	SU	11.618	1,267,086	
Other Federal Awards	FFWCC/ SU	11.UNK	17,923	
Subtotal - Direct Programs - Not Clustered			\$21,122,090	\$4,505,371
Indirect Programs - Clustered				
Research & Development Cluster:				
Sea Grant Support	SU	11.417	129,453	
Coastal Zone Management Administration Awards	SU	11.419	14,199	
Undersea Research	SU	11.430	51,948	5,635
Climate and Atmospheric Research	SU	11.431	63,927	
Office of Oceanic and Atmospheric Research (OAR) Joint and Cooperative Institutes	SU	11.432	324,095	
Columbia River Fisheries Development Program	SU	11.436	28,814	
Environmental Sciences, Applications, Data, and Education	SU	11.440	23,785	
Unallied Management Projects	SU	11.454	2,670	
Special Oceanic and Atmospheric Projects	SU	11.460	13,352	
Habitat Conservation	SU	11.463	30,763	
Meteorologic and Hydrologic Modernization Development	SU	11.467	33,260	
Unallied Science Program	SU	11.472	317,464	
Coastal Services Center	SU	11.473	360,664	
Center for Sponsored Coastal Ocean Research Coastal Ocean Program	SU	11.478	120,045	

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FEDERAL AWARDING AGENCY / PROGRAM NAME	ADMINISTERING AGENCY	CFDA #	2008-2009	2008-2009
			EXPENDITURES	TRANSFERS TO SUBRECIPIENTS
Other Federal Awards	SU	11.UNK	466,985	
Subtotal - Indirect Programs - Clustered			\$1,981,424	\$5,635
Indirect Programs - Not Clustered				
Economic Development Support for Planning Organizations	SU	11.302	19,561	
Economic Development Technical Assistance	SU	11.303	20	
Sea Grant Support	SU	11.417	13,519	
Marine Sanctuary Program	SU	11.429	16,917	
Undersea Research	SU	11.430	12,980	
Office of Oceanic and Atmospheric Research (OAR) Joint and Cooperative Institutes	SU	11.432	36,572	
Southeast Area Monitoring and Assessment Program	FFWCC	11.435	45,000	
Unallied Industry Projects	SU	11.452	38,153	
Habitat Conservation	FDEP	11.463	16,800	
Coastal Services Center	FDEP/ SU	11.473	20,473	
Educational Partnership Program	SU	11.481	16,644	
Other Federal Awards	FFWCC/ SU	11.UNK	9,375	
Subtotal - Indirect Programs - Not Clustered			\$246,014	
Subtotal - U. S. Department of Commerce			\$34,040,736	\$5,790,810
U. S. Department of Defense				
Direct Programs - Clustered				
Research & Development Cluster:				
Procurement Technical Assistance for Business Firms	SU	12.002	125,995	13,594
Collaborative Research and Development	SU	12.114	2,030,799	5,997
Department of Defense Appropriation Act of 2003	SU	12.116	1,839,877	
Basic and Applied Scientific Research	SU	12.300	30,603,233	7,126,042
Basic Scientific Research - Combating Weapons of Mass Destruction	SU	12.351	1,374,110	123,100
Research on Chemical and Biological Defense	SU	12.360	543,500	
National Guard Military Operations and Maintenance (O&M) Projects	SU	12.401	126,809	
Military Medical Research and Development	SU	12.420	4,887,435	468,442
Basic Scientific Research	SU	12.431	7,376,471	1,369,372
Basic, Applied, and Advanced Research in Science and Engineering	SU	12.630	1,954,144	39,941
Air Force Defense Research Sciences Program	SU	12.800	7,718,631	436,265
Mathematical Sciences Grants Program	SU	12.901	374,165	
Information Security Grant Program	SU	12.902	28,173	
Research and Technology Development	SU	12.910	5,825,090	1,099,899
Other Federal Awards	SU	12.UNK	21,402,487	3,352,993
Subtotal - Direct Programs - Clustered			\$86,210,919	\$14,035,645
Direct Programs - Not Clustered				
Procurement Technical Assistance for Business Firms	SCC/ SU	12.002	576,399	57,428
Navigation Projects	FDEP	12.107	146,024	
State Memorandum of Agreement Program for the Reimbursement of Technical Services	FDEP	12.113	787,364	
Collaborative Research and Development	SU	12.114	20,419	
Department of Defense Appropriation Act of 2003	SU	12.116	719,564	
Basic and Applied Scientific Research	SU	12.300	20,000	
Military Construction, National Guard	FDMA	12.400	22,981,669	
ARRA - National Guard Military Operations and Maintenance (O&M) Projects	FDMA	12.401	4,616	
National Guard Military Operations and Maintenance (O&M) Projects	FDMA	12.401	37,369,796	
National Guard Civilian Youth Opportunities	FDMA	12.404	2,485,782	
Military Medical Research and Development	SU	12.420	75,038	
Basic Scientific Research	SU	12.431	159,488	
Air Force Defense Research Sciences Program	SU	12.800	5,000	
Mathematical Sciences Grants Program	SU	12.901	5,629	
Other Federal Awards	SCC/ SU	12.UNK	896,188	

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FEDERAL AWARDING AGENCY / PROGRAM NAME	ADMINISTERING AGENCY	CFDA #	2008-2009	2008-2009
			EXPENDITURES	TRANSFERS TO SUBRECIPIENTS
Subtotal - Direct Programs - Not Clustered			\$66,252,976	\$57,428
Indirect Programs - Clustered				
Research & Development Cluster:				
Collaborative Research and Development	SU	12.114	27,966	
Department of Defense Appropriation Act of 2003	SU	12.116	19,743	
Basic and Applied Scientific Research	SU	12.300	1,991,420	8,741
Basic Scientific Research - Combating Weapons of Mass Destruction	SU	12.351	54,775	
Military Medical Research and Development	SU	12.420	616,498	
Basic Scientific Research	SU	12.431	989,595	
Basic, Applied, and Advanced Research in Science and Engineering	SU	12.630	41,984	
Air Force Defense Research Sciences Program	SU	12.800	1,253,254	
Research and Technology Development	SU	12.910	156,272	
Other Federal Awards	SU	12.UNK	5,449,916	
Subtotal - Indirect Programs - Clustered			\$10,601,423	\$8,741
Indirect Programs - Not Clustered				
Basic and Applied Scientific Research	SU	12.300	103,615	
Basic Scientific Research	SU	12.431	5,189	
National Security Education Program David L. Boren Scholarships	SU	12.551	13,497	
Mathematical Sciences Grants Program	SU	12.901	228	
Research and Technology Development	SU	12.910	21,620	
Other Federal Awards	SU	12.UNK	94,054	
Subtotal - Indirect Programs - Not Clustered			\$238,203	
Subtotal - U. S. Department of Defense			\$163,303,521	\$14,101,814
U. S. Department of Housing and Urban Development				
Direct Programs - Clustered				
CDBG - State-Administered Small Cities Program Cluster:				
Community Development Block Grants/States Program and Non-Entitlement Grants in Hawaii	FDCA/ SU	14.228	62,563,223	60,904,497
Research & Development Cluster:				
Other Federal Awards	SU	14.UNK	27,789	
Subtotal - Direct Programs - Clustered			\$62,591,012	\$60,904,497
Direct Programs - Not Clustered				
Emergency Shelter Grants Program	FDCFS	14.231	2,156,441	2,067,781
Housing Opportunities for Persons with AIDS	FDOH	14.241	4,565,282	4,472,567
Community Development Block Grants/Brownfields Economic Development Initiative	SCC	14.246	100,665	
Economic Development Initiative-Special Project, Neighborhood Initiative and Miscellaneous Grants	SCC/ SU	14.251	479,877	
Fair Housing Assistance Program State and Local	FDMS	14.401	1,006,150	
Other Federal Awards	SCC/ SU	14.UNK	111,943	
Subtotal - Direct Programs - Not Clustered			\$8,420,358	\$6,540,348
Indirect Programs - Clustered				
CDBG - Entitlement Grants Cluster:				
Community Development Block Grants/Entitlement Grants	FDOH	14.218	836,573	
Research & Development Cluster:				
Community Development Block Grants/Entitlement Grants	SU	14.218	40,683	
Other Federal Awards	SU	14.UNK	15,625	
Subtotal - Indirect Programs - Clustered			\$892,881	
Indirect Programs - Not Clustered				
Housing Opportunities for Persons with AIDS	FDOH	14.241	13,175	
Moving to Work Demonstration Program	SU	14.881	33,898	
Other Federal Awards	SU	14.UNK	45,509	
Subtotal - Indirect Programs - Not Clustered			\$92,582	
Subtotal - U. S. Department of Housing and Urban Development			\$71,996,833	\$67,444,845

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FEDERAL AWARDING AGENCY / PROGRAM NAME	ADMINISTERING AGENCY	CFDA #	2008-2009	2008-2009
			EXPENDITURES	TRANSFERS TO SUBRECIPIENTS
U. S. Department of the Interior				
Direct Programs - Clustered				
Fish and Wildlife Cluster:				
Sport Fish Restoration Program	FFWCC/ SU	15.605	10,417,885	444,692
Wildlife Restoration	FFWCC/ SU	15.611	5,198,821	
Research & Development Cluster:				
Cultural Resource Management	SU	15.224	3,680	
Water Reclamation and Reuse Program	SU	15.504	7,500	
Recreation Resources Management	SU	15.524	11,092	
Fish and Wildlife Management Assistance	SU	15.608	48,098	
Cooperative Endangered Species Conservation Fund	SU	15.615	147,000	
Coastal Program	SU	15.630	155,763	
Partners for Fish and Wildlife	SU	15.631	8,978	
Conservation Grants Private Stewardship for Imperiled Species	SU	15.632	85,434	
State Wildlife Grants	SU	15.634	327,852	
Challenge Cost Share	SU	15.642	19,756	
Recovery Act Funds - Habitat Enhancement, Restoration and Improvement.	SU	15.656	18,346	
Assistance to State Water Resources Research Institutes	SU	15.805	101,730	
U.S. Geological Survey Research and Data Collection	SU	15.808	3,381,936	58,326
National Cooperative Geologic Mapping Program	SU	15.810	15,643	
Cooperative Research Units Program	SU	15.812	1,602,205	
Historic Preservation Fund Grants-In-Aid	SU	15.904	216,309	15,585
Rivers, Trails and Conservation Assistance	SU	15.921	53,944	
American Battlefield Protection	SU	15.926	4,106	
Other Federal Awards	SU	15.UNK	536,549	
Subtotal - Direct Programs - Clustered			\$22,362,627	\$518,603
Direct Programs - Not Clustered				
National Fire Plan - Wildland Urban Interface Community Fire Assistance	FDACS	15.228	123,336	
National Fire Plan - Rural Fire Assistance	FDACS	15.242	26,550	
Fish and Wildlife Management Assistance	SU	15.608	4,700	
Coastal Wetlands Planning, Protection and Restoration Act	FDEP	15.614	604,823	
Cooperative Endangered Species Conservation Fund	FDACS/ FDEP/ FFWCC	15.615	1,291,009	560,256
Clean Vessel Act	FDEP/ FFWCC	15.616	1,403,681	598,010
Firearm and Bow Hunter Education and Safety Program	FFWCC	15.626	234,480	
Coastal Program	FDEP/ FFWCC	15.630	80,244	
Partners for Fish and Wildlife	FFWCC	15.631	32,430	
Conservation Grants Private Stewardship for Imperiled Species	FDEP/ FFWCC	15.632	120,457	
Landowner Incentive Program	FFWCC	15.633	168,824	
State Wildlife Grants	FFWCC/ SU	15.634	2,804,829	1,057,342
Wildlife Without Borders- Latin America and the Caribbean	SU	15.640	17,460	
Challenge Cost Share	FFWCC	15.642	37,700	
Marine Turtle Conservation Fund	FFWCC	15.645	6,126	
Migratory Bird Conservation	FFWCC	15.647	24,629	
U.S. Geological Survey Research and Data Collection	FDEP/ FDOR/ FFWCC/ SU	15.808	486,158	
National Cooperative Geologic Mapping Program	FDEP	15.810	66,975	
National Geological and Geophysical Data Preservation Program	FDEP	15.814	38,518	
Historic Preservation Fund Grants-In-Aid	FDOS	15.904	701,083	83,408
Outdoor Recreation Acquisition, Development and Planning	FDEP/ FFWCC	15.916	2,808,978	2,711,404
Other Federal Awards	FFWCC/ SU	15.UNK	220,302	
Subtotal - Direct Programs - Not Clustered			\$11,303,292	\$5,010,420
Indirect Programs - Clustered				
Fish and Wildlife Cluster:				
Sport Fish Restoration Program	SU	15.605	6,002	
Research & Development Cluster:				

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FEDERAL AWARDING AGENCY / PROGRAM NAME	ADMINISTERING AGENCY	CFDA #	2008-2009	2008-2009
			EXPENDITURES	TRANSFERS TO SUBRECIPIENTS
Minerals Management Service (MMS) Environmental Studies Program (ESP)	SU	15.423	6,380	
Water Reclamation and Reuse Program	SU	15.504	2,273	
Fish and Wildlife Management Assistance	SU	15.608	26,893	
Other Federal Awards	SU	15.UNK	4,079	
Subtotal - Indirect Programs - Clustered			\$45,627	
Subtotal - U. S. Department of the Interior			\$33,711,546	\$5,529,023
U. S. Department of Justice				
Direct Programs - Clustered				
Research & Development Cluster:				
Desegregation of Public Education	SU	16.100	514	
Part E - Developing, Testing and Demonstrating Promising New Programs	SU	16.541	170,192	
National Institute of Justice Research, Evaluation, and Development Project Grants	SU	16.560	2,704,470	261,224
National Institute of Justice W.E.B. DuBois Fellowship Program	SU	16.566	12,798	
Crime Victim Assistance	SU	16.575	39,827	
Public Safety Partnership and Community Policing Grants	SU	16.710	41,658	
Other Federal Awards	SU	16.UNK	141,755	
Subtotal - Direct Programs - Clustered			\$3,111,214	\$261,224
Direct Programs - Not Clustered				
Law Enforcement Assistance Narcotics and Dangerous Drugs Training	FDMA	16.004	47,185	
Prisoner Reentry Initiative Demonstration (Offender Reentry)	FDOC	16.202	326,212	
Comprehensive Approaches to Sex Offender Management Discretionary Grant (CASOM)	FDJJ/ FDLE	16.203	68,761	
Juvenile Accountability Block Grants	COURTS/ FDJJ	16.523	1,844,283	
Juvenile Justice and Delinquency Prevention Allocation to States	FDJJ/ JAC	16.540	2,870,635	
Gang-Free Schools and Communities Community-Based Gang Intervention	FDJJ/ FEOG	16.544	827,513	431,876
Title V Delinquency Prevention Program	FDJJ	16.548	152,270	
State Justice Statistics Program for Statistical Analysis Centers	FDLE	16.550	67,012	
National Criminal History Improvement Program (NCHIP)	COURTS/ FDLE	16.554	306,170	32,000
National Institute of Justice Research, Evaluation, and Development Project Grants	FDLE/ FDOC/ SU	16.560	5,586,326	576,684
Crime Victim Assistance	FDHSMV/ FDLA/ FDOH/ FPC/ JAC/ SU	16.575	19,279,931	16,072,265
Crime Victim Compensation	FDLA	16.576	10,737,309	
Edward Byrne Memorial Formula Grant Program	FDLE/ FDOC	16.579	303,706	279,134
Edward Byrne Memorial State and Local Law Enforcement Assistance Discretionary Grants Program	FDLE/ JAC/ SCC/ SU	16.580	1,899,384	
Crime Victim Assistance/Discretionary Grants	JAC	16.582	56,829	
Violent Offender Incarceration and Truth in Sentencing Incentive Grants	FDJJ/ FDLE/ FDOC	16.586	1,647,427	103
Violence Against Women Formula Grants	COURTS/ FDCFS/ JAC	16.588	6,162,829	1,912,351
Grants to Encourage Arrest Policies and Enforcement of Protection Orders	FDCFS	16.590	213,705	83,571
Residential Substance Abuse Treatment for State Prisoners	FDLE/ FDOC	16.593	401,373	146,388
State Criminal Alien Assistance Program	FDOC	16.606	17,315,873	
Bulletproof Vest Partnership Program	FDLE/ FFWCC	16.607	38,980	1,113
Community Prosecution and Project Safe Neighborhoods	FDLE/ JAC	16.609	2,066,983	1,442,093
Public Safety Partnership and Community Policing Grants	FDOC/ SCC	16.710	751,544	
Enforcing Underage Drinking Laws Program	FDLE/ FEOG	16.727	450,259	438,206
Protecting Inmates and Safeguarding Communities Discretionary Grant Program	FDOC	16.735	386,378	
Edward Byrne Memorial Justice Assistance Grant Program	FDLE/ FDMA/ FDOC	16.738	15,823,901	9,905,218
Statewide Automated Victim Information Notification (SAVIN) Program	FDOC	16.740	16,666	
Forensic DNA Backlog Reduction Program	FDLE	16.741	165,994	
Paul Coverdell Forensic Sciences Improvement Grant Program	FDFS	16.742	12,901	
Congressionally Recommended Awards	SCC	16.753	134,152	
ARRA - Recovery Act - State Victim Assistance Formula Grant Program	FDLA	16.801	3,045,770	

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FEDERAL AWARDING AGENCY / PROGRAM NAME	ADMINISTERING AGENCY	CFDA #	2008-2009	2008-2009
			EXPENDITURES	TRANSFERS TO SUBRECIPIENTS
ARRA - Recovery Act - Edward Byrne Memorial Justice Assistance Grant (JAG) Program/Grants to States and Territories	FDLE	16.803	30,327	
Other Federal Awards	COURTS/ FDLE/ SU	16.UNK	188,839	
Subtotal - Direct Programs - Not Clustered			<u>\$93,227,427</u>	<u>\$31,321,002</u>
Indirect Programs - Clustered				
Research & Development Cluster:				
Services for Trafficking Victims	SU	16.320	20,000	
National Institute of Justice Research, Evaluation, and Development Project Grants	SU	16.560	47,256	
Other Federal Awards	SU	16.UNK	9,840	
Subtotal - Indirect Programs - Clustered			<u>\$77,096</u>	
Indirect Programs - Not Clustered				
Community Relations Service	SU	16.200	39,880	
Services for Trafficking Victims	SU	16.320	30,592	
Juvenile Justice and Delinquency Prevention Allocation to States	SU	16.540	34,431	
National Institute of Justice Research, Evaluation, and Development Project Grants	SU	16.560	2,790	
Edward Byrne Memorial State and Local Law Enforcement Assistance Discretionary Grants Program	JAC	16.580	158,553	
Community Capacity Development Office	SU	16.595	2,073	
Community Prosecution and Project Safe Neighborhoods	SU	16.609	24,040	
Juvenile Mentoring Program	SU	16.726	670	
Edward Byrne Memorial Justice Assistance Grant Program	JAC/ SU	16.738	201,844	
Criminal and Juvenile Justice and Mental Health Collaboration Program	SU	16.745	231	
Other Federal Awards	SU	16.UNK	7,360	
Subtotal - Indirect Programs - Not Clustered			<u>\$502,464</u>	
Subtotal - U. S. Department of Justice			<u>\$96,918,201</u>	<u>\$31,582,226</u>
U. S. Department of Labor				
Direct Programs - Clustered				
Employment Service Cluster:				
ARRA - Employment Service/Wagner-Peyser Funded Activities	FAWI	17.207	1,090,360	481,471
Employment Service/Wagner-Peyser Funded Activities	FAWI/ FDOE	17.207	35,477,739	11,818,235
Disabled Veterans Outreach Program (DVOP)	FAWI	17.801	4,565,342	1,625,277
Local Veterans Employment Representative Program	FAWI	17.804	3,865,752	1,328,239
Research & Development Cluster:				
WIA Adult Program	SU	17.258	420,810	212,000
WIA Pilots, Demonstrations, and Research Projects	SU	17.261	43,149	
WIA Cluster:				
ARRA - WIA Adult Program	FAWI	17.258	1,905,869	1,885,071
WIA Adult Program	FAWI	17.258	26,210,278	24,741,003
ARRA - WIA Youth Activities	FAWI	17.259	5,349,740	5,303,873
WIA Youth Activities	FAWI	17.259	25,721,937	23,857,450
ARRA - WIA Dislocated Workers	FAWI	17.260	2,632,339	2,546,178
WIA Dislocated Workers	FAWI/ SU	17.260	32,670,567	29,821,503
Subtotal - Direct Programs - Clustered			<u>\$139,953,882</u>	<u>\$103,620,300</u>
Direct Programs - Not Clustered				
Labor Force Statistics	FAWI	17.002	3,146,647	
Compensation and Working Conditions	FDFS	17.005	269,531	
ARRA - Unemployment Insurance	FAWI	17.225	405,692,924	
Unemployment Insurance	FAWI/ FDOR	17.225	4,042,618,209	25,853,755
ARRA - Senior Community Service Employment Program	FDOEA	17.235	268,801	27,238
Senior Community Service Employment Program	FDOEA	17.235	5,980,697	5,422,573
Trade Adjustment Assistance	FAWI/ FDOE	17.245	1,739,488	897,486
WIA Pilots, Demonstrations, and Research Projects	FAWI/ SCC	17.261	3,574,067	1,957,307
National Farmworker Jobs Program	FDOE/ SCC	17.264	3,999,734	2,722,741
Work Incentive Grants	FAWI	17.266	1,354,188	1,233,059

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FEDERAL AWARDING AGENCY / PROGRAM NAME	ADMINISTERING AGENCY	CFDA #	2008-2009	2008-2009
			EXPENDITURES	TRANSFERS TO SUBRECIPIENTS
H-1B Job Training Grants	FAWI	17.268	2,433,599	2,376,746
Community Based Job Training Grants	SCC	17.269	4,288,873	111,965
Reintegration of Ex-Offenders	FDOC	17.270	51,630	
Permanent Labor Certification for Foreign Workers	FAWI	17.272	390,194	
Youthbuild	SCC	17.274	889,716	39,000
Occupational Safety and Health Susan Harwood Training Grants	SCC/ SU	17.502	170,568	
Consultation Agreements	SU	17.504	2,080,447	
Mine Health and Safety Grants	FDEP	17.600	185,005	
Disability Employment Policy Development	FAPD/ FAWI/ SU	17.720	421,380	172,520
Other Federal Awards	FDOE/ SCC	17.UNK	92,311	
Subtotal - Direct Programs - Not Clustered			<u>\$4,479,648,009</u>	<u>\$40,814,390</u>
Indirect Programs - Clustered				
Employment Service Cluster:				
Employment Service/Wagner-Peyser Funded Activities	SCC	17.207	38,373	
Research & Development Cluster:				
WIA Adult Program	SU	17.258	24,776	
WIA Pilots, Demonstrations, and Research Projects	SU	17.261	85	
WIA Cluster:				
ARRA - WIA Adult Program	SCC	17.258	12,486	
WIA Adult Program	SCC/ SU	17.258	792,821	
ARRA - WIA Youth Activities	SCC	17.259	203,033	
WIA Youth Activities	SCC	17.259	558,286	
ARRA - WIA Dislocated Workers	SCC	17.260	95,325	
WIA Dislocated Workers	SCC/ SU	17.260	58,441	
Subtotal - Indirect Programs - Clustered			<u>\$1,783,626</u>	
Indirect Programs - Not Clustered				
Unemployment Insurance	SCC	17.225	220,056	
WIA Pilots, Demonstrations, and Research Projects	SCC/ SU	17.261	505,083	
Subtotal - Indirect Programs - Not Clustered			<u>\$725,139</u>	
Subtotal - U. S. Department of Labor			<u>\$4,622,110,656</u>	<u>\$144,434,690</u>
U. S. Department of State				
Direct Programs - Clustered				
Research & Development Cluster:				
Other Federal Awards	SU	19.UNK	87,120	13,404
Subtotal - Direct Programs - Clustered			<u>\$87,120</u>	<u>\$13,404</u>
Direct Programs - Not Clustered				
Other Federal Awards	SU	19.UNK	132,029	
Subtotal - Direct Programs - Not Clustered			<u>\$132,029</u>	
Indirect Programs - Clustered				
Research & Development Cluster:				
Other Federal Awards	SU	19.UNK	7,308	
Subtotal - Indirect Programs - Clustered			<u>\$7,308</u>	
Indirect Programs - Not Clustered				
Academic Exchange Programs - Scholars	SU	19.401	38,075	
Other Federal Awards	SCC/ SU	19.UNK	1,568,106	61,884
Subtotal - Indirect Programs - Not Clustered			<u>\$1,606,181</u>	<u>\$61,884</u>
Subtotal - U. S. Department of State			<u>\$1,832,638</u>	<u>\$75,288</u>
U. S. Department of Transportation				
Direct Programs - Clustered				
Federal Transit Cluster:				
Federal Transit Capital Investment Grants	FDOT	20.500	4,977,183	
Highway Planning and Construction Cluster:				

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FEDERAL AWARDING AGENCY / PROGRAM NAME	ADMINISTERING AGENCY	CFDA #	2008-2009	2008-2009
			EXPENDITURES	TRANSFERS TO SUBRECIPIENTS
Highway Planning and Construction	FDEP/ FDOS/ FDOT/ FFWCC/ SU	20.205	1,832,191,108	161,033,347
Recreational Trails Program	FDACS/ FDEP	20.219	1,803,662	813,948
Highway Safety Cluster:				
State and Community Highway Safety	FDHSMV/ FDLE/ FDOH/ FDOT/ SCC/ SU	20.600	8,176,004	
Alcohol Impaired Driving Countermeasures Incentive Grants I	FDOT/ SCC	20.601	8,881,547	2,200,701
Occupant Protection Incentive Grants	FDOH/ FDOT/ SCC	20.602	1,077,254	
Safety Belt Performance Grants	FDOT/ SCC	20.609	758,227	286,342
State Traffic Safety Information System Improvement Grants	FDHSMV/ FDOH/ FDOT	20.610	645,208	
Incentive Grant Program to Increase Motorcyclist Safety	FDHSMV/ FDOT	20.612	85,116	
Research & Development Cluster:				
Aviation Research Grants	SU	20.108	463,873	116,881
Air Transportation Centers of Excellence	SU	20.109	19,485	5,886
Highway Research and Development Program	SU	20.200	187,466	91,725
Highway Planning and Construction	SU	20.205	60,133	
Commercial Driver License State Programs	SU	20.232	303,800	
Federal Transit Metropolitan Planning Grants	SU	20.505	39,730	
Federal Transit Formula Grants	SU	20.507	31,099	
Public Transportation Research	SU	20.514	1,852,390	
State Planning and Research	SU	20.515	230,073	2,169
New Freedom Program	SU	20.521	133,753	
State and Community Highway Safety	SU	20.600	517,217	
State Traffic Safety Information System Improvement Grants	SU	20.610	317,980	
University Transportation Centers Program	SU	20.701	1,356,625	
Other Federal Awards	SU	20.UNK	246,431	
Transit Services Programs Cluster:				
Capital Assistance Program for Elderly Persons and Persons with Disabilities	FDOT	20.513	8,153,406	
Job Access Reverse Commute	FDOT	20.516	69,155	
New Freedom Program	FDOT	20.521	97,402	
Subtotal - Direct Programs - Clustered			<u>\$1,872,675,327</u>	<u>\$164,550,999</u>
Direct Programs - Not Clustered				
Highway Research and Development Program	SCC	20.200	196,690	
National Motor Carrier Safety	FDOT	20.218	5,383,253	
Transportation Infrastructure Finance and Innovation Act (TIFIA) Program	FDOT	20.223	158,626,609	
Commercial Driver License State Programs	FDHSMV	20.232	389,588	
Safety Data Improvement Program	SU	20.234	113	
Commercial Motor Vehicle Operator Training Grants	SCC	20.235	23,316	
Commercial Vehicle Information Systems and Networks	FDOT/ SU	20.237	7,716,548	
Fuel Tax Evasion-Intergovernmental Enforcement Effort	FDOR	20.240	14,820	
High Speed Ground Transportation Next Generation High Speed Rail Program	FDOT	20.312	307,218	307,218
Federal Transit Metropolitan Planning Grants	FDOT/ SU	20.505	4,787,716	
ARRA - Formula Grants for Other Than Urbanized Areas	FDOT	20.509	7,100	
Formula Grants for Other Than Urbanized Areas	FDOT	20.509	11,774,152	
Public Transportation Research	FDOT/ SU	20.514	935,963	5,129
State Planning and Research	SU	20.515	2,271	
University Transportation Centers Program	SU	20.701	1,337	
Interagency Hazardous Materials Public Sector Training and Planning Grants	FDCA	20.703	536,229	451,601
Assistance to Small and Disadvantaged Businesses	SCC	20.910	103,030	
Other Federal Awards	FDOH/ SCC/ SU	20.UNK	1,453,854	
Subtotal - Direct Programs - Not Clustered			<u>\$192,259,807</u>	<u>\$763,948</u>
Indirect Programs - Clustered				
Federal Transit Cluster:				
Federal Transit Formula Grants	SU	20.507	26,731	
Highway Planning and Construction Cluster:				

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FEDERAL AWARDING AGENCY / PROGRAM NAME	ADMINISTERING AGENCY	CFDA #	2008-2009	2008-2009
			EXPENDITURES	TRANSFERS TO SUBRECIPIENTS
Highway Planning and Construction	FDOT/ SU	20.205	2,418,879	2,364,464
Highway Safety Cluster:				
State and Community Highway Safety	SU	20.600	54,498	
Research & Development Cluster:				
Aviation Research Grants	SU	20.108	47,779	
Highway Research and Development Program	SU	20.200	712	
Highway Planning and Construction	SU	20.205	27,501	
National Motor Carrier Safety	SU	20.218	9	
Public Transportation Research	SU	20.514	272,795	
Incentive Grant Program to Increase Motorcyclist Safety	SU	20.612	92,935	
University Transportation Centers Program	SU	20.701	25,886	
Biobased Transportation Research	SU	20.761	23,265	
Other Federal Awards	SU	20.UNK	229,331	41,540
Subtotal - Indirect Programs - Clustered			<u>\$3,220,321</u>	<u>\$2,406,004</u>
Indirect Programs - Not Clustered				
Highway Research and Development Program	SU	20.200	16,690	
Public Transportation Research	SU	20.514	144,923	
University Transportation Centers Program	SU	20.701	1,080	
Other Federal Awards	SU	20.UNK	13,550	
Subtotal - Indirect Programs - Not Clustered			<u>\$176,243</u>	
Subtotal - U. S. Department of Transportation			<u>\$2,068,331,698</u>	<u>\$167,720,951</u>
U. S. Department of the Treasury				
Direct Programs - Not Clustered				
Community Development Financial Institutions Program	SU	21.020	9,311	
Subtotal - Direct Programs - Not Clustered			<u>\$9,311</u>	
Subtotal - U. S. Department of the Treasury			<u>\$9,311</u>	
U. S. Office of Personnel Management				
Direct Programs - Clustered				
Research & Development Cluster:				
Federal Civil Service Employment	SU	27.001	56,743	
Subtotal - Direct Programs - Clustered			<u>\$56,743</u>	
Direct Programs - Not Clustered				
Federal Civil Service Employment	SU	27.001	385,265	
Federal Employment Assistance for Veterans	SU	27.002	2,347	
Subtotal - Direct Programs - Not Clustered			<u>\$387,612</u>	
Subtotal - U. S. Office of Personnel Management			<u>\$444,355</u>	
U. S. Equal Employment Opportunity Commission				
Direct Programs - Not Clustered				
Employment Discrimination State and Local Fair Employment Practices Agency Contracts	FDMS	30.002	670,767	
Subtotal - Direct Programs - Not Clustered			<u>\$670,767</u>	
Subtotal - U. S. Equal Employment Opportunity Commission			<u>\$670,767</u>	
U. S. General Services Administration				
Direct Programs - Clustered				
Research & Development Cluster:				
Donation of Federal Surplus Personal Property (1)	SU	39.003	456	
Subtotal - Direct Programs - Clustered			<u>\$456</u>	
Direct Programs - Not Clustered				
Donation of Federal Surplus Personal Property (1)	FDMS	39.003	1,909,175	
Other Federal Awards	FDOS	39.UNK	168,146	

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FEDERAL AWARDING AGENCY / PROGRAM NAME	ADMINISTERING AGENCY	CFDA #	2008-2009	2008-2009
			EXPENDITURES	TRANSFERS TO SUBRECIPIENTS
Subtotal - Direct Programs - Not Clustered			\$2,077,321	
Subtotal - U. S. General Services Administration			\$2,077,777	
Library of Congress				
Direct Programs - Clustered				
Research & Development Cluster:				
Other Federal Awards	SU	42.UNK	8,218	
Subtotal - Direct Programs - Clustered			\$8,218	
Indirect Programs - Not Clustered				
Other Federal Awards	SU	42.UNK	18,526	
Subtotal - Indirect Programs - Not Clustered			\$18,526	
Subtotal - Library of Congress			\$26,744	
National Aeronautics and Space Administration				
Direct Programs - Clustered				
Research & Development Cluster:				
Aerospace Education Services Program	SU	43.001	1,087,558	177,386
Technology Transfer	SU	43.002	1,538,743	405,387
Other Federal Awards	SU	43.UNK	3,273,553	478,525
Subtotal - Direct Programs - Clustered			\$5,899,854	\$1,061,298
Direct Programs - Not Clustered				
Aerospace Education Services Program	SU	43.001	49,003	
Technology Transfer	CITRUS	43.002	152,067	
Subtotal - Direct Programs - Not Clustered			\$201,070	
Indirect Programs - Clustered				
Research & Development Cluster:				
Aerospace Education Services Program	SU	43.001	128,105	
Technology Transfer	SU	43.002	144,500	14,286
Other Federal Awards	SU	43.UNK	1,062,841	314,368
Subtotal - Indirect Programs - Clustered			\$1,335,446	\$328,654
Subtotal - National Aeronautics and Space Administration			\$7,436,370	\$1,389,952
National Foundation on the Arts and the Humanities				
Direct Programs - Clustered				
Research & Development Cluster:				
Promotion of the Arts Grants to Organizations and Individuals	SU	45.024	26,669	
Promotion of the Humanities Fellowships and Stipends	SU	45.160	128,229	
Promotion of the Humanities Research	SU	45.161	43,243	
Promotion of the Humanities Public Programs	SU	45.164	649	
Promotion of the Humanities Office of Digital Humanities	SU	45.169	5,943	
Grants to States	SU	45.310	29,164	
National Leadership Grants	SU	45.312	121,553	
Laura Bush 21st Century Librarian Program	SU	45.313	128,773	
Subtotal - Direct Programs - Clustered			\$484,223	
Direct Programs - Not Clustered				
Promotion of the Arts Grants to Organizations and Individuals	FDOS/ SCC/ SU	45.024	126,271	26,000
Promotion of the Arts Partnership Agreements	FDOS/ SCC/ SU	45.025	1,043,583	503,324
Promotion of the Humanities Division of Preservation and Access	SU	45.149	267,599	5,000
Promotion of the Humanities Professional Development	SU	45.163	13,284	
Promotion of the Humanities Public Programs	SCC/ SU	45.164	149,944	
Museums for America	SU	45.301	109,640	
21st Century Museum Professionals	SU	45.307	339	
Museum Grants for African American History and Culture	SU	45.309	28,402	
Grants to States	FDOS/ SU	45.310	8,402,581	2,938,487
National Leadership Grants	SCC/ SU	45.312	62,851	9,137

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FEDERAL AWARDING AGENCY / PROGRAM NAME	ADMINISTERING AGENCY	CFDA #	2008-2009	2008-2009
			EXPENDITURES	TRANSFERS TO SUBRECIPIENTS
Laura Bush 21st Century Librarian Program	SU	45.313	820,211	22,800
Subtotal - Direct Programs - Not Clustered			<u>\$11,024,705</u>	<u>\$3,504,748</u>
Indirect Programs - Clustered				
Research & Development Cluster:				
National Leadership Grants	SU	45.312	371	
Subtotal - Indirect Programs - Clustered			<u>\$371</u>	
Indirect Programs - Not Clustered				
Promotion of the Arts Grants to Organizations and Individuals	SCC	45.024	20,000	
Promotion of the Humanities Federal/State Partnership	SCC/ SU	45.129	1,949	
Promotion of the Humanities Professional Development	SU	45.163	1,042	
Grants to States	SU	45.310	10,846	
Laura Bush 21st Century Librarian Program	SU	45.313	48,067	
Other Federal Awards	SU	45.UNK	26,268	
Subtotal - Indirect Programs - Not Clustered			<u>\$108,172</u>	
Subtotal - National Foundation on the Arts and the Humanities			<u>\$11,617,471</u>	<u>\$3,504,748</u>
National Science Foundation				
Direct Programs - Clustered				
Research & Development Cluster:				
Engineering Grants	SU	47.041	10,794,081	222,862
Mathematical and Physical Sciences	SU	47.049	46,714,461	5,762,613
Geosciences	SU	47.050	9,133,802	648,969
Computer and Information Science and Engineering	SU	47.070	8,603,015	1,065,687
Biological Sciences	SU	47.074	11,863,767	1,103,922
Social, Behavioral, and Economic Sciences	SU	47.075	2,633,415	194,300
Education and Human Resources	SU	47.076	12,377,802	1,578,692
Polar Programs	SU	47.078	911,490	133,751
International Science and Engineering (OISE)	SU	47.079	521,563	
Office of Cyberinfrastructure	SU	47.080	353,649	144,409
ARRA - Trans-NSF Recovery Act Research Support	SU	47.082	6,140	
Trans-NSF Recovery Act Research Support	SU	47.082	55,779	
Other Federal Awards	SU	47.UNK	679,846	191,216
Subtotal - Direct Programs - Clustered			<u>\$104,648,810</u>	<u>\$11,046,421</u>
Direct Programs - Not Clustered				
Engineering Grants	SU	47.041	251,152	15,924
Mathematical and Physical Sciences	SCC/ SU	47.049	197,292	
Geosciences	SU	47.050	39,284	10,000
Computer and Information Science and Engineering	SCC/ SU	47.070	125,584	
Biological Sciences	SU	47.074	111,963	
Social, Behavioral, and Economic Sciences	SU	47.075	489,108	
Education and Human Resources	SCC/ SU	47.076	8,069,308	335,028
International Science and Engineering (OISE)	SU	47.079	58,576	
Subtotal - Direct Programs - Not Clustered			<u>\$9,342,267</u>	<u>\$360,952</u>
Indirect Programs - Clustered				
Research & Development Cluster:				
Engineering Grants	SU	47.041	1,127,487	
Mathematical and Physical Sciences	SU	47.049	2,840,819	
Geosciences	SU	47.050	975,487	
Computer and Information Science and Engineering	SU	47.070	440,651	
Biological Sciences	SU	47.074	783,378	
Education and Human Resources	SU	47.076	513,290	
Polar Programs	SU	47.078	41,488	
International Science and Engineering (OISE)	SU	47.079	127,266	
Office of Cyberinfrastructure	SU	47.080	2,985	
Other Federal Awards	SU	47.UNK	618,920	

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FEDERAL AWARDING AGENCY / PROGRAM NAME	ADMINISTERING AGENCY	CFDA #	2008-2009	2008-2009
			EXPENDITURES	TRANSFERS TO SUBRECIPIENTS
Subtotal - Indirect Programs - Clustered			\$7,471,771	
Indirect Programs - Not Clustered				
Engineering Grants	SU	47.041	19,939	
Mathematical and Physical Sciences	SU	47.049	32,770	
Geosciences	SU	47.050	41,064	
Computer and Information Science and Engineering	SU	47.070	62,615	
Biological Sciences	SU	47.074	10,487	
Education and Human Resources	SCC/ SU	47.076	104,545	
Subtotal - Indirect Programs - Not Clustered			\$271,420	
Subtotal - National Science Foundation			\$121,734,268	\$11,407,373
U. S. Small Business Administration				
Direct Programs - Clustered				
Research & Development Cluster:				
8(a) Business Development Program	SU	59.006	421,613	
Small Business Development Centers	SU	59.037	504,886	75,020
Subtotal - Direct Programs - Clustered			\$926,499	\$75,020
Direct Programs - Not Clustered				
Small Business Development Centers	SCC/ SU	59.037	4,525,604	101,312
Veterans Business Development	SCC/ SU	59.044	154,786	
Other Federal Awards	SCC/ SU	59.UNK	277,381	
Subtotal - Direct Programs - Not Clustered			\$4,957,771	\$101,312
Indirect Programs - Not Clustered				
Small Business Development Centers	SU	59.037	119,999	
Subtotal - Indirect Programs - Not Clustered			\$119,999	
Subtotal - U. S. Small Business Administration			\$6,004,269	\$176,332
U. S. Department of Veterans Affairs				
Direct Programs - Not Clustered				
Grants to States for Construction of State Home Facilities	FDVA	64.005	2,688,100	
Veterans Medical Care Benefits	SU	64.009	2,820	
Veterans State Domiciliary Care	FDVA	64.014	1,319,355	
Veterans State Nursing Home Care	FDVA	64.015	14,975,846	
Veterans State Hospital Care	SU	64.016	86,232	
Survivors and Dependents Educational Assistance	SU	64.117	3,154	
Other Federal Awards	SCC	64.UNK	9,172	
Subtotal - Direct Programs - Not Clustered			\$19,084,679	
Subtotal - U. S. Department of Veterans Affairs			\$19,084,679	
U. S. Environmental Protection Agency				
Direct Programs - Clustered				
Research & Development Cluster:				
Surveys, Studies, Research, Investigations, Demonstrations, and Special Purpose Activities Relating to the Clean Air Act	SU	66.034	102,487	
Congressionally Mandated Projects	SU	66.202	353,575	
Water Pollution Control State, Interstate, and Tribal Program Support	SU	66.419	75,286	
Surveys, Studies, Investigations, Demonstrations, and Training Grants and Cooperative Agreements - Section 104(b)(3) of the Clean Water Act	SU	66.436	902,802	
Water Quality Management Planning	SU	66.454	281,310	
National Estuary Program	SU	66.456	6,517	
Nonpoint Source Implementation Grants	SU	66.460	480,110	
Regional Wetland Program Development Grants	SU	66.461	151,872	
Water Quality Cooperative Agreements	SU	66.463	40,851	
Capitalization Grants for Drinking Water State Revolving Funds	SU	66.468	12,938	
Water Protection Grants to the States	SU	66.474	37,532	

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FEDERAL AWARDING AGENCY / PROGRAM NAME	ADMINISTERING AGENCY	CFDA #	2008-2009	2008-2009
			EXPENDITURES	TRANSFERS TO SUBRECIPIENTS
Gulf of Mexico Program	SU	66.475	359,646	57,672
Science To Achieve Results (STAR) Research Program	SU	66.509	224,342	31,035
Office of Research and Development Consolidated Research/Training/Fellowships	SU	66.511	13,752	
Greater Research Opportunities (GRO) Fellowships for Undergraduate/Graduate Environmental Study	SU	66.513	21,891	
Science To Achieve Results (STAR) Fellowship Program	SU	66.514	11,821	
P3 Award: National Student Design Competition for Sustainability	SU	66.516	19,629	
Research, Development, Monitoring, Public Education, Training, Demonstrations, and Studies	SU	66.716	41,657	
Source Reduction Assistance	SU	66.717	54,400	
Hazardous Waste Management State Program Support	SU	66.801	85,549	
Environmental Education Grants	SU	66.951	2,071	
Other Federal Awards	SU	66.UNK	32,922	
Subtotal - Direct Programs - Clustered			<u>\$3,312,960</u>	<u>\$88,707</u>
Direct Programs - Not Clustered				
Air Pollution Control Program Support	FDEP/ FDOH	66.001	1,483,149	
State Indoor Radon Grants	FDOH	66.032	165,992	
Surveys, Studies, Research, Investigations, Demonstrations, and Special Purpose Activities Relating to the Clean Air Act	FDEP/ FDOH	66.034	613,464	32,400
State Clean Diesel Grant Program	FDEP	66.040	9,746	
Water Pollution Control State, Interstate, and Tribal Program Support	FDEP/ SU	66.419	6,227,327	613,032
State Public Water System Supervision	FDEP	66.432	3,383,461	
State Underground Water Source Protection	FDEP	66.433	274,539	
Surveys, Studies, Investigations, Demonstrations, and Training Grants and Cooperative Agreements - Section 104(b)(3) of the Clean Water Act	FFWCC/ SU	66.436	212,795	44,000
Water Quality Management Planning	FDEP/ FFWCC	66.454	291,356	225,571
Capitalization Grants for Clean Water State Revolving Funds	FDEP	66.458	22,969,782	22,969,782
ARRA - Capitalization Grants for Clean Water State Revolving Funds	FDEP	66.458	76,126	76,126
Nonpoint Source Implementation Grants	FDACS/ FDEP/ FDOH/ SU	66.460	7,939,887	4,779,887
Regional Wetland Program Development Grants	FDEP	66.461	81,420	
Wastewater Operator Training Grant Program (Technical Assistance)	SU	66.467	32,056	
Capitalization Grants for Drinking Water State Revolving Funds	FDEP	66.468	31,657,435	30,233,799
Beach Monitoring and Notification Program Implementation Grants	FDOH	66.472	527,554	
Water Protection Grants to the States	FDEP/ SU	66.474	161,880	3,949
Gulf of Mexico Program	FDEP/ FDOH/ FFWCC/ SU	66.475	1,297,891	71,000
Science To Achieve Results (STAR) Research Program	SU	66.509	34,034	
Science To Achieve Results (STAR) Fellowship Program	SU	66.514	2,328	
P3 Award: National Student Design Competition for Sustainability	SU	66.516	7,452	
Performance Partnership Grants	FDACS	66.605	689,406	
Environmental Information Exchange Network Grant Program and Related Assistance	FDEP	66.608	116,543	
TSCA Title IV State Lead Grants Certification of Lead-Based Paint Professionals	FDOH	66.707	73,116	
Pollution Prevention Grants Program	FDEP	66.708	69,522	
Research, Development, Monitoring, Public Education, Training, Demonstrations, and Studies	SU	66.716	67,148	
Hazardous Waste Management State Program Support	FDEP	66.801	2,680,922	
Superfund State, Political Subdivision, and Indian Tribe Site Specific Cooperative Agreements	FDEP	66.802	727,677	
Leaking Underground Storage Tank Trust Fund Corrective Action Program	FDEP	66.805	100,000	100,000
State and Tribal Response Program Grants	FDEP	66.817	991,140	
Other Federal Awards	SU	66.UNK	180	
Subtotal - Direct Programs - Not Clustered			<u>\$82,965,328</u>	<u>\$59,149,546</u>
Indirect Programs - Clustered				
Research & Development Cluster:				

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			EXPENDITURES	TRANSFERS TO SUBRECIPIENTS
Water Pollution Control State, Interstate, and Tribal Program Support	SU	66.419	6,837	
Surveys, Studies, Investigations, Demonstrations, and Training Grants and Cooperative Agreements - Section 104(b)(3) of the Clean Water Act	SU	66.436	172,923	87,036
Targeted Watersheds Grants	SU	66.439	2,598	
National Estuary Program	SU	66.456	17,090	
Science To Achieve Results (STAR) Research Program	SU	66.509	99,025	
Surveys, Studies, Investigations and Special Purpose Grants within the Office of Research and Development	SU	66.510	117,401	56,128
Environmental Education Grants	SU	66.951	13,846	
Other Federal Awards	SU	66.UNK	210,860	
Subtotal - Indirect Programs - Clustered			\$640,580	\$143,164
Indirect Programs - Not Clustered				
Surveys, Studies, Investigations, Demonstrations, and Training Grants and Cooperative Agreements - Section 104(b)(3) of the Clean Water Act	SU	66.436	20,853	
National Estuary Program	SU	66.456	106,325	
Gulf of Mexico Program	FDEP	66.475	8,637	
Brownfields Assessment and Cleanup Cooperative Agreements	SU	66.818	4,114	
Other Federal Awards	SU	66.UNK	1,153	
Subtotal - Indirect Programs - Not Clustered			\$141,082	
Subtotal - U. S. Environmental Protection Agency			\$87,059,950	\$59,381,417
U. S. Nuclear Regulatory Commission				
Direct Programs - Clustered				
Research & Development Cluster:				
U. S. Nuclear Regulatory Commission Nuclear Education Grant Program	SU	77.006	2,220	
U.S. Nuclear Regulatory Commission Scholarship and Fellowship Program	SU	77.008	142,000	
Other Federal Awards	SU	77.UNK	400	
Subtotal - Direct Programs - Clustered			\$144,620	
Subtotal - U. S. Nuclear Regulatory Commission			\$144,620	
U. S. Department of Energy				
Direct Programs - Clustered				
Research & Development Cluster:				
State Energy Program	SU	81.041	20,426	
Office of Science Financial Assistance Program	SU	81.049	10,931,869	332,390
University Coal Research	SU	81.057	108,748	
Conservation Research and Development	SU	81.086	2,106,480	827,121
Renewable Energy Research and Development	SU	81.087	4,547,290	496,214
Fossil Energy Research and Development	SU	81.089	592,204	
Office of Environmental Waste Processing	SU	81.104	3,685,477	90,111
Stewardship Science Grant Program	SU	81.112	634,293	14,884
University Reactor Infrastructure and Education Support	SU	81.114	258,308	
Energy Efficiency and Renewable Energy Information Dissemination, Outreach, Training and Technical Analysis/Assistance	SU	81.117	396,645	145,583
State Energy Program Special Projects	SU	81.119	51,815	
Nuclear Energy Research, Development and Demonstration	SU	81.121	144,018	
Other Federal Awards	SU	81.UNK	1,462,446	156,553
Subtotal - Direct Programs - Clustered			\$24,940,019	\$2,062,856
Direct Programs - Not Clustered				
State Energy Program	FEOG/ SU	81.041	858,228	48,700
ARRA - Weatherization Assistance for Low-Income Persons	FDCA	81.042	60,998	
Weatherization Assistance for Low-Income Persons	FDCA	81.042	2,414,233	2,246,647
Office of Science Financial Assistance Program	SU	81.049	5,050	
Office of Scientific and Technical Information	SU	81.064	1,762	
Regional Biomass Energy Programs	SU	81.079	83,480	
State Energy Program Special Projects	FDEP/ FEOG	81.119	11,923	

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FEDERAL AWARDING AGENCY / PROGRAM NAME	ADMINISTERING AGENCY	CFDA #	2008-2009	2008-2009
			EXPENDITURES	TRANSFERS TO SUBRECIPIENTS
Subtotal - Direct Programs - Not Clustered			\$3,435,674	\$2,295,347
Indirect Programs - Clustered				
Research & Development Cluster:				
State Energy Program	SU	81.041	2,236	
Office of Science Financial Assistance Program	SU	81.049	544,655	18,433
University Coal Research	SU	81.057	25,932	
Renewable Energy Research and Development	SU	81.087	1,203,641	20,218
Fossil Energy Research and Development	SU	81.089	83,682	
Defense Nuclear Nonproliferation Research	SU	81.113	26,187	
Energy Efficiency and Renewable Energy Information Dissemination, Outreach, Training and Technical Analysis/Assistance	SU	81.117	143,213	12,500
Nuclear Energy Research, Development and Demonstration	SU	81.121	1,513	
National Nuclear Security Administration (NNSA) Minority Serving Institutions (MSI) Program	SU	81.123	2,431	
Other Federal Awards	SU	81.UNK	2,726,906	83,784
Subtotal - Indirect Programs - Clustered			\$4,760,396	\$134,935
Indirect Programs - Not Clustered				
Office of Science Financial Assistance Program	SU	81.049	31,187	
Renewable Energy Research and Development	SU	81.087	16,299	
Other Federal Awards	SU	81.UNK	4,588	
Subtotal - Indirect Programs - Not Clustered			\$52,074	
Subtotal - U. S. Department of Energy			\$33,188,163	\$4,493,138
U. S. Department of Education				
Direct Programs - Clustered				
Early Intervention Services Cluster:				
ARRA - Special Education-Grants for Infants and Families	SU	84.181	1,501,350	
Special Education-Grants for Infants and Families	FDOE/ FDOH/ SU	84.181	26,973,685	21,382,313
Research & Development Cluster:				
Adult Education - Basic Grants to States	SU	84.002	124,121	
Title I Grants to Local Educational Agencies	SU	84.010	86,757	
National Resource Centers Program for Foreign Language and Area Studies or Foreign Language and International Studies Program and Foreign Language and Area Studies Fellowship Program	SU	84.015	319,844	
Overseas Programs - Faculty Research Abroad	SU	84.019	45,754	
Special Education Grants to States	SU	84.027	3,554,218	
TRIO Upward Bound	SU	84.047	1,039,670	
Fund for the Improvement of Postsecondary Education	SU	84.116	971,937	60,001
Minority Science and Engineering Improvement	SU	84.120	85,606	
Rehabilitation Long-Term Training	SU	84.129	177,781	
National Institute on Disability and Rehabilitation Research	SU	84.133	4	
Special Education Preschool Grants	SU	84.173	743,933	
Special Education-Grants for Infants and Families	SU	84.181	1,662,487	
Safe and Drug-Free Schools and Communities National Programs	SU	84.184	178,619	
Safe and Drug-Free Schools and Communities State Grants	SU	84.186	132,052	
Graduate Assistance in Areas of National Need	SU	84.200	569,096	
Fund for the Improvement of Education	SU	84.215	46,191	
TRIO McNair Post-Baccalaureate Achievement	SU	84.217	455,109	
Centers for International Business Education	SU	84.220	254,415	
Charter Schools	SU	84.282	15	
Twenty-First Century Community Learning Centers	SU	84.287	1,411,885	
Education Research, Development and Dissemination	SU	84.305	3,621,266	691,274
Special Education - State Personnel Development	SU	84.323	570,303	
Research in Special Education	SU	84.324	3,888,092	1,417,927
Special Education - Personnel Development to Improve Services and Results for Children with Disabilities	SU	84.325	2,679,684	18,648
Child Care Access Means Parents in School	SU	84.335	242,392	

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FEDERAL AWARDING AGENCY / PROGRAM NAME	ADMINISTERING AGENCY	CFDA #	2008-2009	2008-2009
			EXPENDITURES	TRANSFERS TO SUBRECIPIENTS
International Education Technological Innovation and Cooperation for Foreign Information Access	SU	84.337	105,960	
Reading First State Grants	SU	84.357	2,805,850	1,894,809
School Leadership	SU	84.363	150	
Mathematics and Science Partnerships	SU	84.366	325,472	
Other Federal Awards	SU	84.UNK	291,289	
Special Education Cluster:				
Special Education Grants to States	FDOC/ FDOE/ FSDB/ SCC/ SU	84.027	629,403,064	580,865,216
Special Education Preschool Grants	FDOE/ FDOH/ FSDB/ SU	84.173	18,893,053	18,716,574
ARRA - Special Education Grants to States, Recovery Act	FDOE/ FSDB/ SU	84.391	27,644,624	27,600,238
ARRA - Special Education - Preschool Grants, Recovery Act	FDOE	84.392	89,325	89,325
Student Financial Aid Cluster:				
Federal Supplemental Educational Opportunity Grants	SCC/ SU	84.007	15,770,579	
Federal Family Education Loans	SCC/ SU	84.032	1,126,128,102	
Federal Work-Study Program	SCC/ SU	84.033	23,278,700	
Federal Perkins Loan Program Federal Capital Contributions	SCC/ SU	84.038	92,900,671	
Federal Pell Grant Program	SCC/ SU	84.063	604,117,433	
Federal Direct Student Loans	SCC/ SU	84.268	330,757,759	
Academic Competitiveness Grants	SCC/ SU	84.375	14,440,028	
National Science and Mathematics Access to Retain Talent (SMART) Grants	SCC/ SU	84.376	6,306,889	
Teacher Education Assistance for College and Higher Education Grants (TEACH Grants)	SCC/ SU	84.379	550,132	
Title I, Part A Cluster:				
Title I Grants to Local Educational Agencies	FDOE/ FSDB/ SU	84.010	727,316,057	602,544,983
ARRA - Title I Grants to Local Educational Agencies, Recovery Act	FDOE/ FSDB/ SU	84.389	5,697,973	5,601,388
TRIO Cluster:				
TRIO Student Support Services	SCC/ SU	84.042	5,507,192	
TRIO Talent Search	SCC/ SU	84.044	3,015,004	
TRIO Upward Bound	SCC/ SU	84.047	5,583,738	
TRIO Educational Opportunity Centers	SCC	84.066	1,181,115	
TRIO McNair Post-Baccalaureate Achievement	SU	84.217	231,621	
Vocational Rehabilitation Cluster:				
Rehabilitation Services Vocational Rehabilitation Grants to States	FDOE/ SU	84.126	124,525,220	
Subtotal - Direct Programs - Clustered			\$3,818,203,266	\$1,260,882,696
Direct Programs - Not Clustered				
Adult Education - Basic Grants to States	FDOC/ FDOE/ SCC/ SU	84.002	38,302,336	26,533,630
Civil Rights Training and Advisory Services	SCC	84.004	5,673	
Migrant Education State Grant Program	FDOE/ SU	84.011	25,675,455	23,871,560
Title I Program for Neglected and Delinquent Children	FDOC/ FDOE	84.013	1,631,152	297,323
National Resource Centers Program for Foreign Language and Area Studies or Foreign Language and International Studies Program and Foreign Language and Area Studies Fellowship Program	SU	84.015	1,275,202	
Overseas Programs - Faculty Research Abroad	SU	84.019	27,787	
Overseas Programs - Group Projects Abroad	SU	84.021	93,661	
Overseas Programs - Doctoral Dissertation Research Abroad	SU	84.022	32,454	
Higher Education Institutional Aid	SCC/ SU	84.031	22,484,130	
Federal Family Education Loans	FDOE	84.032	837,254,117	
Perkins Loan Cancellations	SCC/ SU	84.037	675,254	
Career and Technical Education -- Basic Grants to States	FDOC/ FDOE/ FSDB/ SCC/ SU	84.048	65,173,547	35,207,899
Career and Technical Education -- National Programs	FDOE/ SU	84.051	46,892	
Leveraging Educational Assistance Partnership	FDOE/ SCC	84.069	3,520,894	
Fund for the Improvement of Postsecondary Education	SCC/ SU	84.116	1,748,661	240,428
Minority Science and Engineering Improvement	SU	84.120	189,931	
Rehabilitation Long-Term Training	SU	84.129	125,962	
National Institute on Disability and Rehabilitation Research	SU	84.133	697,430	19,100

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FEDERAL AWARDING AGENCY / PROGRAM NAME	ADMINISTERING AGENCY	CFDA #	2008-2009	2008-2009
			EXPENDITURES	TRANSFERS TO SUBRECIPIENTS
Migrant Education High School Equivalency Program	SU	84.141	360,075	
Business and International Education Projects	SU	84.153	119,511	
Independent Living State Grants	FDOE	84.169	1,155,892	
Rehabilitation Services Independent Living Services for Older Individuals Who are Blind	FDOE/ SCC	84.177	3,167,375	
Safe and Drug-Free Schools and Communities National Programs	FDOE/ SCC	84.184	328,529	
Byrd Honors Scholarships	FDOE/ SCC/ SU	84.185	2,426,216	
Safe and Drug-Free Schools and Communities State Grants	FDLE/ FDOE/ FSDB/ SU	84.186	15,129,600	14,155,986
Supported Employment Services for Individuals with Significant Disabilities	FDOE	84.187	1,475,683	
Education for Homeless Children and Youth	FDOE	84.196	3,450,840	3,381,842
Graduate Assistance in Areas of National Need	SU	84.200	519,555	40,170
Even Start State Educational Agencies	FAWI/ FDOE/ SCC	84.213	3,215,157	2,047,128
Fund for the Improvement of Education	SU	84.215	20,994	
Centers for International Business Education	SU	84.220	412,982	
Assistive Technology	FDOE	84.224	978,092	
Rehabilitation Services Demonstration and Training Programs	SU	84.235	69,749	
Tech-Prep Education	FDOE/ SCC	84.243	3,396,466	2,799,282
Rehabilitation Training State Vocational Rehabilitation Unit In-Service Training	FDOE	84.265	173,334	
Charter Schools	FDOE/ SCC/ SU	84.282	16,161,963	15,426,831
Twenty-First Century Community Learning Centers	FDOE/ SCC/ SU	84.287	46,065,428	43,904,080
Education Research, Development and Dissemination	SU	84.305	668,794	145,261
Parental Information and Resource Centers	SU	84.310	1,100,219	81,844
Education Technology State Grants	FDOE/ FSDB/ SU	84.318	18,703,997	14,699,967
Special Education - State Personnel Development	FDOE/ SCC/ SU	84.323	1,082,159	
Research in Special Education	SU	84.324	64,042	
Special Education - Personnel Development to Improve Services and Results for Children with Disabilities	SU	84.325	5,079,520	
Special Education Technical Assistance and Dissemination to Improve Services and Results for Children with Disabilities	SU	84.326	2,402,574	487,631
Special Education Studies and Evaluations	SU	84.329	16,127	
Grants to States for Workplace and Community Transition Training for Incarcerated Individuals	FDOC/ SCC	84.331	1,108,768	
Comprehensive School Reform Demonstration	SU	84.332	445,001	210,939
Demonstration Projects to Support Postsecondary Faculty, Staff, and Administrations in Educating Students with Disabilities	SCC	84.333	58,004	
Gaining Early Awareness and Readiness for Undergraduate Programs	FDOE/ SCC/ SU	84.334	2,967,173	255,452
Child Care Access Means Parents in School	SCC/ SU	84.335	579,298	
International Education Technological Innovation and Cooperation for Foreign Information Access	SU	84.337	12,065	
Transition to Teaching	FDOE/ SCC/ SU	84.350	1,896,591	188,231
Reading First State Grants	FDOE/ SU	84.357	45,646,839	36,945,358
Rural Education	FDOE	84.358	2,716,687	2,335,847
Voluntary Public School Choice	FDOE/ SU	84.361	2,353,570	2,237,710
English Language Acquisition Grants	FDOE	84.365	49,213,183	46,683,528
Mathematics and Science Partnerships	FDOE/ SU	84.366	12,233,216	7,348,591
Improving Teacher Quality State Grants	FDOC/ FDOE/ FSDB/ SU	84.367	125,183,656	112,964,292
Grants for State Assessments and Related Activities	FDOE	84.369	21,120,595	
Statewide Data Systems	FDOE	84.372	158,280	
School Improvement Grants	FDOE	84.377	15,116,942	13,838,407
College Access Challenge Grant Program	FDOE/ SCC	84.378	2,794,817	
Other Federal Awards	FDOE/ SCC/ SU	84.UNK	5,965,392	2,399,791
Subtotal - Direct Programs - Not Clustered			\$1,416,275,488	\$408,748,108
Indirect Programs - Clustered				
Research & Development Cluster:				
Fund for the Improvement of Postsecondary Education	SU	84.116	24,487	
National Institute on Disability and Rehabilitation Research	SU	84.133	114,255	
Fund for the Improvement of Education	SU	84.215	1,101,165	18,374

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FEDERAL AWARDING AGENCY / PROGRAM NAME	ADMINISTERING AGENCY	CFDA #	2008-2009	2008-2009
			EXPENDITURES	TRANSFERS TO SUBRECIPIENTS
Assistive Technology	SU	84.224	129,455	
National Institute for Literacy	SU	84.257	134	
Comprehensive Centers	SU	84.283	445,985	
Education Research, Development and Dissemination	SU	84.305	466,342	
Research in Special Education	SU	84.324	345,597	
Arts in Education	SU	84.351	25,400	
English Language Acquisition Grants	SU	84.365	43,832	
Mathematics and Science Partnerships	SU	84.366	107,022	
Improving Teacher Quality State Grants	SU	84.367	6,771	
Other Federal Awards	SU	84.UNK	60,525	
Special Education Cluster:				
Special Education Grants to States	FDOH/ SU	84.027	66,692	
Student Financial Aid Cluster:				
Federal Family Education Loans	SCC	84.032	1,054,332	
Title I, Part A Cluster:				
Title I Grants to Local Educational Agencies	SU	84.010	32,279	
Subtotal - Indirect Programs - Clustered			\$4,024,273	\$18,374
Indirect Programs - Not Clustered				
Adult Education - Basic Grants to States	SCC/ SU	84.002	269,155	
Higher Education Institutional Aid	SCC	84.031	93,472	
Career and Technical Education -- Basic Grants to States	SCC	84.048	57,682	
Fund for the Improvement of Postsecondary Education	SU	84.116	16,818	
National Institute on Disability and Rehabilitation Research	SU	84.133	12	
Magnet Schools Assistance	SU	84.165	137,207	
Safe and Drug-Free Schools and Communities National Programs	SU	84.184	202,098	
Fund for the Improvement of Education	SCC/ SU	84.215	241,956	
Tech-Prep Education	SCC	84.243	64,077	
Charter Schools	SCC	84.282	192,713	
Comprehensive Centers	SU	84.283	536,939	
Twenty-First Century Community Learning Centers	SU	84.287	25,107	
Ready-To-Learn Television	SU	84.295	65,574	
Civic Education - Cooperative Education Exchange Program	SCC/ SU	84.304	152,618	
Education Research, Development and Dissemination	SU	84.305	13,055	
Parental Information and Resource Centers	SU	84.310	30,075	
Education Technology State Grants	SU	84.318	1,610,438	
Research in Special Education	SU	84.324	173,092	
Special Education - Personnel Development to Improve Services and Results for Children with Disabilities	SU	84.325	30,900	
Special Education Technical Assistance and Dissemination to Improve Services and Results for Children with Disabilities	SU	84.326	309,984	
Gaining Early Awareness and Readiness for Undergraduate Programs	SU	84.334	151,730	
Transition to Teaching	SCC	84.350	209,048	
Arts in Education	SU	84.351	69,242	
Early Reading First	SU	84.359	41,978	
Voluntary Public School Choice	SU	84.361	287,389	
English Language Acquisition Grants	SU	84.365	17,193	
Mathematics and Science Partnerships	SCC/ SU	84.366	703,925	
Improving Teacher Quality State Grants	SCC/ SU	84.367	69,278	
Teacher Incentive Fund	SU	84.374	171,453	
Other Federal Awards	SCC/ SU	84.UNK	322,425	
Subtotal - Indirect Programs - Not Clustered			\$6,266,633	
Subtotal - U. S. Department of Education			\$5,244,769,660	\$1,669,649,178
National Archives and Records Administration				
Direct Programs - Not Clustered				
National Archives Reference Services Historical Research	SU	89.001	15,704	
National Historical Publications and Records Grants	FDOS/ SU	89.003	10,788	

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FEDERAL AWARDING AGENCY / PROGRAM NAME	ADMINISTERING AGENCY	CFDA #	2008-2009	2008-2009
			EXPENDITURES	TRANSFERS TO SUBRECIPIENTS
Subtotal - Direct Programs - Not Clustered			\$26,492	
Subtotal - National Archives and Records Administration			\$26,492	
Election Assistance Commission				
Direct Programs - Not Clustered				
Help America Vote College Program	SU	90.400	6,837	
Help America Vote Act Requirements Payments	FDLE/ FDOS	90.401	7,510,294	2,685,123
Subtotal - Direct Programs - Not Clustered			\$7,517,131	\$2,685,123
Subtotal - Election Assistance Commission			\$7,517,131	\$2,685,123
U. S. Department of Health and Human Services				
Direct Programs - Clustered				
Aging Cluster:				
Special Programs for the Aging Title III, Part B Grants for Supportive Services and Senior Centers	FDOEA	93.044	29,966,326	27,385,975
Special Programs for the Aging Title III, Part C Nutrition Services	FDOEA	93.045	38,255,651	33,542,484
Nutrition Services Incentive Program	FDOEA	93.053	7,239,155	6,226,575
ARRA - Aging Home-Delivered Nutrition Services for States	FDOEA	93.705	72,143	10,164
ARRA - Aging Congregate Nutrition Services for States	FDOEA	93.707	47,585	1,029
CCDF - Child Care Cluster:				
Child Care and Development Block Grant	FAWI/ FDCFS/ FDOH/ SCC/ SU	93.575	258,029,989	241,437,952
Child Care Mandatory and Matching Funds of the Child Care and Development Fund	FAWI	93.596	121,596,787	121,596,787
ARRA - Child Care and Development Block Grant	FAWI	93.713	1,536,001	1,535,782
CSBG Cluster:				
Community Services Block Grant	FDCA/ SU	93.569	21,478,513	20,744,254
Head Start Cluster:				
Head Start	SU	93.600	1,517,489	218,388
Health Centers Cluster:				
Consolidated Health Centers (Community Health Centers, Migrant Health Centers, Health Care for the Homeless, Public Housing Primary Care, and School Based Health Centers)	FDOH	93.224	9,639,385	
ARRA - Health Center Integrated Services Development Initiative[g1]	FDOH	93.703	254,624	
Immunization Cluster:				
Immunization Grants (1)	FDOH/ SU	93.268	180,529,153	
Medicaid Cluster:				
State Medicaid Fraud Control Units	FDLA	93.775	14,145,233	
State Survey and Certification of Health Care Providers and Suppliers	FAHCA/ FDOH	93.777	19,437,953	
ARRA - Medical Assistance Program	FAHCA	93.778	1,308,535,580	
Medical Assistance Program	FAHCA/ FAPD/ FDCFS/ FDOEA/ FDOH/ SCC/ SU	93.778	8,621,364,933	34,188,646
Research & Development Cluster:				
HIV Prevention Programs for Women	SU	93.015	37,657	
Special Programs for the Aging Title IV and Title II Discretionary Projects	SU	93.048	126,240	24,999
Innovations in Applied Public Health Research	SU	93.061	298,397	8,500
Public Health Emergency Preparedness	SU	93.069	173,063	
Healthy Marriage Promotion and Responsible Fatherhood Grants	SU	93.086	797,788	
Food and Drug Administration Research	SU	93.103	314,890	199,377
Maternal and Child Health Federal Consolidated Programs	SU	93.110	64,377	51,946
Environmental Health	SU	93.113	2,123,792	209,111
Oral Diseases and Disorders Research	SU	93.121	6,678,776	666,873
Centers for Research and Demonstration for Health Promotion and Disease Prevention	SU	93.135	25,778	
Injury Prevention and Control Research and State and Community Based Programs	SU	93.136	11,638	
NIEHS Superfund Hazardous Substances Basic Research and Education	SU	93.143	300,306	

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FEDERAL AWARDING AGENCY / PROGRAM NAME	ADMINISTERING AGENCY	CFDA #	2008-2009	2008-2009
			EXPENDITURES	TRANSFERS TO SUBRECIPIENTS
Coordinated Services and Access to Research for Women, Infants, Children, and Youth	SU	93.153	412,613	103,159
Rural Health Research Centers	SU	93.155	72,537	
Health Program for Toxic Substances and Disease Registry	SU	93.161	26,185	
Human Genome Research	SU	93.172	37,235	
Research Related to Deafness and Communication Disorders	SU	93.173	3,938,946	158,615
Research and Training in Complementary and Alternative Medicine	SU	93.213	101,752	
Research on Healthcare Costs, Quality and Outcomes	SU	93.226	327,179	25,857
National Center on Sleep Disorders Research	SU	93.233	148,539	
Grants for Dental Public Health Residency Training	SU	93.236	40,638	
Mental Health Research Grants	SU	93.242	7,403,906	1,025,164
Substance Abuse and Mental Health Services Projects of Regional and National Significance	SU	93.243	150,282	33,540
Advanced Education Nursing Grant Program	SU	93.247	428,285	
Occupational Safety and Health Program	SU	93.262	11,708	
Alcohol National Research Service Awards for Research Training	SU	93.272	8,961	
Alcohol Research Programs	SU	93.273	4,756,390	78,399
ARRA - Drug Abuse and Addiction Research Programs	SU	93.279	41,511	
Drug Abuse and Addiction Research Programs	SU	93.279	6,833,254	662,083
Mental Health Research Career/Scientist Development Awards	SU	93.281	140,542	
Mental Health National Research Service Awards for Research Training	SU	93.282	26,417	
Centers for Disease Control and Prevention Investigations and Technical Assistance	SU	93.283	337,602	
Discovery and Applied Research for Technological Innovations to Improve Human Health	SU	93.286	1,308,166	47,049
Minority Health and Health Disparities Research	SU	93.307	2,276,303	232,041
Trans-NIH Research Support	SU	93.310	402,456	47,844
Advanced Education Nursing Traineeships	SU	93.358	154,332	
Nursing Research	SU	93.361	2,725,543	111,433
National Center for Research Resources	SU	93.389	7,247,027	1,636,864
Cancer Cause and Prevention Research	SU	93.393	3,566,603	395,533
Cancer Detection and Diagnosis Research	SU	93.394	1,135,717	115,893
Cancer Treatment Research	SU	93.395	1,633,630	45,157
Cancer Biology Research	SU	93.396	1,511,510	
Cancer Centers Support Grants	SU	93.397	156	
Cancer Research Manpower	SU	93.398	483,121	3,000
Cancer Control	SU	93.399	513,921	36,612
Head Start	SU	93.600	150,104	
Childrens Justice Grants to States	SU	93.643	22,671	
Social Services Research and Demonstration	SU	93.647	146,073	24,327
Foster Care Title IV-E	SU	93.658	336,476	
Family Violence Prevention and Services/Grants for Battered Womens Shelters Grants to States and Indian Tribes	SU	93.671	314,374	
ARRA - Trans-NIH Recovery Act Research Support	SU	93.701	106,518	
Childrens Health Insurance Program	SU	93.767	946,173	
Medical Assistance Program	SU	93.778	231,448	
Centers for Medicare and Medicaid Services (CMS) Research, Demonstrations and Evaluations	SU	93.779	10,052	
Cardiovascular Diseases Research	SU	93.837	11,382,980	449,675
Lung Diseases Research	SU	93.838	1,776,738	2,921
Blood Diseases and Resources Research	SU	93.839	1,551,791	8,705
Arthritis, Musculoskeletal and Skin Diseases Research	SU	93.846	3,699,234	
Diabetes, Digestive, and Kidney Diseases Extramural Research	SU	93.847	16,282,798	8,285,525
Extramural Research Programs in the Neurosciences and Neurological Disorders	SU	93.853	13,681,284	1,153,294
Allergy, Immunology and Transplantation Research	SU	93.855	16,715,132	1,519,287
Microbiology and Infectious Diseases Research	SU	93.856	1,630,294	242,731
Biomedical Research and Research Training	SU	93.859	18,459,240	2,034,998

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FEDERAL AWARDING AGENCY / PROGRAM NAME	ADMINISTERING AGENCY	CFDA #	2008-2009	2008-2009
			EXPENDITURES	TRANSFERS TO SUBRECIPIENTS
Child Health and Human Development Extramural Research	SU	93.865	6,908,159	513,535
Aging Research	SU	93.866	10,995,926	2,352,495
Vision Research	SU	93.867	6,679,953	302,765
Medical Library Assistance	SU	93.879	32,711	
Health Care and Other Facilities	SU	93.887	674,327	
National Bioterrorism Hospital Preparedness Program	SU	93.889	388,381	
Grants to States for Operation of Offices of Rural Health	SU	93.913	3,616	
Grants to Provide Outpatient Early Intervention Services with Respect to HIV Disease	SU	93.918	12,322	
Scholarships for Health Professions Students from Disadvantaged Backgrounds	SU	93.925	1,175,675	
HIV Prevention Activities Health Department Based	SU	93.940	5,863	
Assistance Programs for Chronic Disease Prevention and Control	SU	93.945	130,868	
Block Grants for Community Mental Health Services	SU	93.958	115,021	
Preventive Health Services Sexually Transmitted Diseases Control Grants	SU	93.977	435	
International Research and Research Training	SU	93.989	44,199	22,473
Other Federal Awards	SU	93.UNK	20,529,549	3,349,513
Student Financial Aid Cluster:				
Health Professions Student Loans, Including Primary Care Loans/Loans for Disadvantaged Students	SU	93.342	4,688,113	
Nursing Student Loans	SCC/ SU	93.364	81,672	
Scholarships for Health Professions Students from Disadvantaged Backgrounds	SCC/ SU	93.925	2,519,728	
TANF Cluster:				
Temporary Assistance for Needy Families	FAWI/ FDCFS/ FDLE/ FDMA/ FDOE/ FDOH/ SU	93.558	455,282,721	310,153,409
Subtotal - Direct Programs - Clustered			\$11,290,514,788	\$823,222,738
Direct Programs - Not Clustered				
Public Health and Social Services Emergency Fund	SU	93.003	13,661	
Cooperative Agreements to Improve the Health Status of Minority Populations	SU	93.004	7,714	
State and Territorial and Technical Assistance Capacity Development	FDOH	93.006	422,876	
Minority HIV/AIDS Demonstration Program				
Community-Based Abstinence Education (CBAE)	FDOH	93.010	86,796	
Special Programs for the Aging Title VII, Chapter 3 Programs for Prevention of Elder Abuse, Neglect, and Exploitation	FDOEA	93.041	377,779	204,600
Special Programs for the Aging Title VII, Chapter 2 Long Term Care Ombudsman Services for Older Individuals	FDOEA	93.042	1,684,292	
Special Programs for the Aging Title III, Part D Disease Prevention and Health Promotion Services	FDOEA	93.043	1,558,761	1,370,799
Special Programs for the Aging Title IV and Title II Discretionary Projects	FDOEA/ SU	93.048	1,202,669	321,366
Alzheimers Disease Demonstration Grants to States	FDOEA	93.051	48,564	48,122
National Family Caregiver Support, Title III, Part E	FDOEA	93.052	12,175,071	8,893,084
Public Health Emergency Preparedness	FDOH/ SU	93.069	43,565,390	398,560
Food and Drug Administration Research	FDACS	93.103	1,900	
Model State-Supported Area Health Education Centers	SU	93.107	545,833	468,514
Maternal and Child Health Federal Consolidated Programs	FDOH/ SU	93.110	896,016	156,353
Project Grants and Cooperative Agreements for Tuberculosis Control Programs	FDOH/ SU	93.116	6,923,310	
Oral Diseases and Disorders Research	SU	93.121	673,966	
Nurse Anesthetist Traineeships	SU	93.124	13,214	
Emergency Medical Services for Children	FDOH	93.127	134,652	
Cooperative Agreements to States/Territories for the Coordination and Development of Primary Care Offices	FDOH	93.130	345,554	75,000
Centers for Research and Demonstration for Health Promotion and Disease Prevention	SU	93.135	630,691	52,772
Injury Prevention and Control Research and State and Community Based Programs	FDOH/ SU	93.136	2,303,068	1,156,042
Community Programs to Improve Minority Health Grant Program	SU	93.137	41,126	

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FEDERAL AWARDING AGENCY / PROGRAM NAME	ADMINISTERING AGENCY	CFDA #	2008-2009	2008-2009
			EXPENDITURES	TRANSFERS TO SUBRECIPIENTS
AIDS Education and Training Centers	SU	93.145	2,632,904	1,071,643
Projects for Assistance in Transition from Homelessness (PATH)	FDCFS/ SU	93.150	3,440,535	3,142,080
Coordinated Services and Access to Research for Women, Infants, Children, and Youth	SU	93.153	1,686,611	720,279
Research Related to Deafness and Communication Disorders	SU	93.173	486,697	
Disabilities Prevention	SU	93.184	349,788	
Childhood Lead Poisoning Prevention Projects State and Local Childhood Lead Poisoning Prevention and Surveillance of Blood Lead Levels in Children	FDOH	93.197	960,492	
Surveillance of Hazardous Substance Emergency Events	FDOH	93.204	78,355	
Family Planning Services	FDOH	93.217	9,389,987	132,633
Consolidated Knowledge Development and Application (KD&A) Program	FDCFS	93.230	83,455	6,000
Traumatic Brain Injury State Demonstration Grant Program	FDOH	93.234	100,000	100,000
Abstinence Education Program	FDOH	93.235	2,527,959	1,619,999
Grants for Dental Public Health Residency Training	FDOH/ SU	93.236	214,361	5,769
Policy Research and Evaluation Grants	SU	93.239	219,872	
State Capacity Building	FDOH	93.240	478,853	
State Rural Hospital Flexibility Program	FDOH	93.241	306,172	126,268
Mental Health Research Grants	SU	93.242	29,179	
Substance Abuse and Mental Health Services Projects of Regional and National Significance	FDCFS/ SCC/ SU	93.243	7,273,569	2,429,688
Advanced Education Nursing Grant Program	SU	93.247	1,255,883	
Universal Newborn Hearing Screening	FDOH	93.251	127,875	30,000
Poison Control Stabilization and Enhancement Grants	SU	93.253	538,005	465,454
Rural Access to Emergency Devices Grant	FDOH	93.259	88,910	
Occupational Safety and Health Program	SU	93.262	1,171,051	
Nurse Faculty Loan Program (NFLP)	SU	93.264	254,704	
Substance Abuse and Mental Health Services-Access to Recovery	SU	93.275	183,160	52,839
Drug Abuse and Addiction Research Programs	SU	93.279	118,021	
Mental Health National Research Service Awards for Research Training	SU	93.282	27,006	
Centers for Disease Control and Prevention Investigations and Technical Assistance	FDACS/ FDOH/ SU	93.283	10,727,131	588,305
Small Rural Hospital Improvement Grant Program	FDOH	93.301	131,143	
Minority Health and Health Disparities Research	SU	93.307	1,056	
Advanced Education Nursing Traineeships	SU	93.358	382,512	
Nurse Education, Practice and Retention Grants	SCC/ SU	93.359	354,460	
Nursing Research	FDOH	93.361	84	
National Center for Research Resources	SU	93.389	4,136,622	115,326
Cancer Cause and Prevention Research	SU	93.393	29,535	
Cancer Research Manpower	SU	93.398	292,881	
Cancer Control	SU	93.399	945,510	2,000
Food Safety and Security Monitoring Project	FDACS	93.448	482,719	
Ruminant Feed Ban Support Project	FDACS	93.449	107,276	
Promoting Safe and Stable Families	FDCFS/ SU	93.556	19,745,839	18,822,279
Child Support Enforcement	COURTS/ FDOR/ JAC	93.563	196,115,751	27,295,125
ARRA - Child Support Enforcement	FDOR	93.563	39,537,792	
Child Support Enforcement Research	FDOR	93.564	3,957	
Refugee and Entrant Assistance State Administered Programs	FAHCA/ FDCFS/ FDOH/ SCC/ SU	93.566	74,495,180	22,152,188
Low-Income Home Energy Assistance	FDCA/ FDOEA	93.568	53,164,662	52,118,056
Community Services Block Grant Discretionary Awards	SU	93.570	17,863	
Refugee and Entrant Assistance Discretionary Grants	FDCFS/ FDOE/ FDOH/ SCC/ SU	93.576	19,874,484	16,926,553
U.S. Repatriation	FDCFS	93.579	3,961	
Refugee and Entrant Assistance Targeted Assistance Grants	FDCFS	93.584	17,057,119	16,942,306
State Court Improvement Program	COURTS	93.586	1,391,126	
Community-Based Child Abuse Prevention Grants	FDCFS	93.590	1,384,827	822,568
Grants to States for Access and Visitation Programs	FDCFS	93.597	616,302	616,302

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FEDERAL AWARDING AGENCY / PROGRAM NAME	ADMINISTERING AGENCY	CFDA #	2008-2009	2008-2009
			EXPENDITURES	TRANSFERS TO SUBRECIPIENTS
Chafee Education and Training Vouchers Program (ETV)	FDCFS	93.599	2,587,412	2,587,412
Voting Access for Individuals with Disabilities Grants to States	FDOS	93.617	591,819	591,819
University Centers for Excellence in Developmental Disabilities Education, Research, and Service	SU	93.632	498,779	
Childrens Justice Grants to States	FDCFS/ FDLE/ SU	93.643	885,098	226,781
Child Welfare Services State Grants	FDCFS/ SU	93.645	15,609,058	10,085,886
Foster Care Title IV-E	FDCFS/ FDJJ/ SU	93.658	173,416,776	144,777,548
Adoption Assistance	FDCFS/ SU	93.659	74,902,322	69,636,015
ARRA - Adoption Assistance	FDCFS	93.659	4,725,001	4,725,001
Social Services Block Grant	FAPD/ FAWI/ FDCFS/ FDJJ/ FDOH	93.667	156,579,038	48,260,431
Child Abuse and Neglect State Grants	FDCFS	93.669	1,367,962	1,367,962
Family Violence Prevention and Services/Grants for Battered Womens Shelters Grants to States and Indian Tribes	FDCFS	93.671	3,346,563	3,237,874
Chafee Foster Care Independence Program	FDCFS	93.674	7,538,925	7,278,232
ARRA - Trans-NIH Recovery Act Research Support	SU	93.701	2,618	
Childrens Health Insurance Program	FAHCA/ FDCFS/ FDOH/ SU	93.767	368,588,948	201,519,683
Medicaid Infrastructure Grants to Support the Competitive Employment of People with Disabilities	FAPD/ SU	93.768	806,935	124,314
Centers for Medicare and Medicaid Services (CMS) Research, Demonstrations and Evaluations	FAPD/ FDOEA/ SU	93.779	3,493,987	1,734,424
Medicaid Transformation Grants	FAHCA	93.793	531,754	
Cardiovascular Diseases Research	SU	93.837	304,086	
Lung Diseases Research	SU	93.838	107,409	
Arthritis, Musculoskeletal and Skin Diseases Research	SU	93.846	170,486	
Diabetes, Digestive, and Kidney Diseases Extramural Research	SU	93.847	187,789	
Extramural Research Programs in the Neurosciences and Neurological Disorders	SU	93.853	250,357	
Allergy, Immunology and Transplantation Research	SU	93.855	237,787	
Biomedical Research and Research Training	SCC/ SU	93.859	428,068	
Child Health and Human Development Extramural Research	SCC/ SU	93.865	906,724	
Aging Research	SU	93.866	459,697	
Vision Research	SU	93.867	156,865	
Grants for Training in Primary Care Medicine and Dentistry	SU	93.884	1	
Health Care and Other Facilities	SCC	93.887	109,660	
Specially Selected Health Projects	SU	93.888	37,287	11,500
National Bioterrorism Hospital Preparedness Program	FDOH/ SU	93.889	29,205,137	903,814
Rural Health Care Services Outreach and Rural Health Network Development Program	FDOH	93.912	11,434	
Grants to States for Operation of Offices of Rural Health	FDOH	93.913	133,033	64,000
HIV Care Formula Grants	FDOC/ FDOH/ SU	93.917	123,974,603	27,475,937
Grants to Provide Outpatient Early Intervention Services with Respect to HIV Disease	FDOH/ SU	93.918	3,210,358	44,166
Cooperative Agreements for State-Based Comprehensive Breast and Cervical Cancer Early Detection Programs	FDOH	93.919	4,445,057	1,216,705
Healthy Start Initiative	FDOH/ SU	93.926	2,357,772	439,516
Special Projects of National Significance	FDOH	93.928	190,201	
Cooperative Agreements to Support Comprehensive School Health Programs to Prevent the Spread of HIV and Other Important Health Problems	FDOE/ FDOH/ SU	93.938	568,463	29,751
HIV Prevention Activities Health Department Based	FDOC/ FDOH/ SU	93.940	25,149,972	5,415,260
Epidemiologic Research Studies of Acquired Immunodeficiency Syndrome (AIDS) and Human Immunodeficiency Virus (HIV) Infection in Selected Population Groups	FDOH	93.943	10,853	
Human Immunodeficiency Virus (HIV)/Acquired Immunodeficiency Virus Syndrome (AIDS) Surveillance	FDOH	93.944	4,203,312	
Cooperative Agreements to Support State-Based Safe Motherhood and Infant Health Initiative Programs	FDOH	93.946	151,076	
Block Grants for Community Mental Health Services	FDCFS/ SU	93.958	27,930,160	26,797,256

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FEDERAL AWARDING AGENCY / PROGRAM NAME	ADMINISTERING AGENCY	CFDA #	2008-2009	2008-2009
			EXPENDITURES	TRANSFERS TO SUBRECIPIENTS
Block Grants for Prevention and Treatment of Substance Abuse	FDCFS/ SU	93.959	95,339,285	90,370,820
Public Health Traineeships	SU	93.964	42,109	
Geriatric Education Centers	SU	93.969	416,666	101,239
Preventive Health Services Sexually Transmitted Diseases Control Grants	FDOH	93.977	4,612,810	
Preventive Health Services Sexually Transmitted Diseases Research, Demonstrations, and Public Information and Education Grants	FDOH/ SU	93.978	528,347	
Mental Health Disaster Assistance and Emergency Mental Health	FDCFS	93.982	975,732	922,800
Cooperative Agreements for State-Based Diabetes Control Programs and Evaluation of Surveillance Systems	FDOH	93.988	578,155	
International Research and Research Training	SU	93.989	211,485	
Preventive Health and Health Services Block Grant	FDOH	93.991	1,970,249	328,337
Maternal and Child Health Services Block Grant to the States	FDOH/ SU	93.994	16,208,297	7,161,968
Other Federal Awards	FDACS/ SU	93.UNK	870,828	76,250
Subtotal - Direct Programs - Not Clustered			\$1,710,800,704	\$836,961,573
Indirect Programs - Clustered				
CCDF - Child Care Cluster:				
Child Care and Development Block Grant	FDOH/ SCC/ SU	93.575	398,892	
Head Start Cluster:				
Head Start	SU	93.600	179,184	
Medicaid Cluster:				
Medical Assistance Program	FDOH/ SU	93.778	2,398,688	34,975
Research & Development Cluster:				
State and Territorial and Technical Assistance Capacity Development	SU	93.006	86,472	
Minority HIV/AIDS Demonstration Program				
Food and Drug Administration Research	SU	93.103	18,340	
Comprehensive Community Mental Health Services for Children with Serious Emotional Disturbances (SED)	SU	93.104	249,530	
Model State-Supported Area Health Education Centers	SU	93.107	975	
Maternal and Child Health Federal Consolidated Programs	SU	93.110	51,147	
Environmental Health	SU	93.113	170,431	
Oral Diseases and Disorders Research	SU	93.121	1,369,220	
AIDS Education and Training Centers	SU	93.145	160,388	
Rural Health Research Centers	SU	93.155	7,427	
Centers of Excellence	SU	93.157	1,660	
Human Genome Research	SU	93.172	1,723	
Research Related to Deafness and Communication Disorders	SU	93.173	555,050	34,328
Allied Health Special Projects	SU	93.191	322	
Human Health Studies Applied Research and Development	SU	93.206	34,774	
Research and Training in Complementary and Alternative Medicine	SU	93.213	12,532	
Research on Healthcare Costs, Quality and Outcomes	SU	93.226	211,581	
Mental Health Research Grants	SU	93.242	951,314	
Substance Abuse and Mental Health Services Projects of Regional and National Significance	SU	93.243	82,741	
State Planning Grants Health Care Access for the Uninsured	SU	93.256	4,636,796	
Alcohol Research Programs	SU	93.273	67,381	
Drug Abuse and Addiction Research Programs	SU	93.279	52,975	
Centers for Disease Control and Prevention Investigations and Technical Assistance	SU	93.283	142,211	
Discovery and Applied Research for Technological Innovations to Improve Human Health	SU	93.286	225,429	
Nursing Research	SU	93.361	113,171	
National Center for Research Resources	SU	93.389	499,542	
Cancer Cause and Prevention Research	SU	93.393	59,084	
Cancer Detection and Diagnosis Research	SU	93.394	248,474	
Cancer Treatment Research	SU	93.395	2,494,742	9,172
Cancer Biology Research	SU	93.396	115,315	
Cancer Centers Support Grants	SU	93.397	107,155	
Cancer Control	SU	93.399	51,004	

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FEDERAL AWARDING AGENCY / PROGRAM NAME	ADMINISTERING AGENCY	CFDA #	2008-2009	2008-2009
			EXPENDITURES	TRANSFERS TO SUBRECIPIENTS
Developmental Disabilities Basic Support and Advocacy Grants	SU	93.630	61,537	
Cardiovascular Diseases Research	SU	93.837	531,786	
Lung Diseases Research	SU	93.838	774,348	
Blood Diseases and Resources Research	SU	93.839	364,567	
Arthritis, Musculoskeletal and Skin Diseases Research	SU	93.846	464,842	30,695
Diabetes, Digestive, and Kidney Diseases Extramural Research	SU	93.847	2,576,038	1,899,568
Extramural Research Programs in the Neurosciences and Neurological Disorders	SU	93.853	2,424,887	
Allergy, Immunology and Transplantation Research	SU	93.855	2,013,859	
Microbiology and Infectious Diseases Research	SU	93.856	216,025	
Biomedical Research and Research Training	SU	93.859	1,655,583	
Child Health and Human Development Extramural Research	SU	93.865	1,634,363	
Aging Research	SU	93.866	1,196,981	
Vision Research	SU	93.867	1,317,112	106,229
Healthy Start Initiative	SU	93.926	98,929	
Epidemiologic Research Studies of Acquired Immunodeficiency Syndrome (AIDS) and Human Immunodeficiency Virus (HIV) Infection in Selected Population Groups	SU	93.943	2,284	
Other Federal Awards	SU	93.UNK	2,778,568	
TANF Cluster:				
Temporary Assistance for Needy Families	FDOH/ SCC/ SU	93.558	1,513,295	
Subtotal - Indirect Programs - Clustered			\$35,380,674	\$2,114,967
Indirect Programs - Not Clustered				
National Family Caregiver Support, Title III, Part E	SU	93.052	126,051	
Healthy Marriage Promotion and Responsible Fatherhood Grants	SU	93.086	43,972	
Health Disparities in Minority Health	FDOH	93.100	161,384	
Comprehensive Community Mental Health Services for Children with Serious Emotional Disturbances (SED)	FDOH/ SU	93.104	775,557	25,000
Model State-Supported Area Health Education Centers	SU	93.107	87	
Maternal and Child Health Federal Consolidated Programs	SU	93.110	20,313	
Projects for Assistance in Transition from Homelessness (PATH)	SU	93.150	367,253	
Coordinated Services and Access to Research for Women, Infants, Children, and Youth	SU	93.153	601,061	66,838
Nursing Workforce Diversity	SCC	93.178	76,048	
Disabilities Prevention	SU	93.184	17,390	
Health Education and Training Centers	SU	93.189	7,637	
Clinical Research Loan Repayment Program for Individuals from Disadvantaged Backgrounds	SU	93.220	5,473	
Consolidated Knowledge Development and Application (KD&A) Program	SU	93.230	19,247	
Policy Research and Evaluation Grants	SU	93.239	3,953	
Mental Health Research Grants	SU	93.242	13,211	
Substance Abuse and Mental Health Services Projects of Regional and National Significance	SU	93.243	382,171	
Public Health Training Centers Grant Program	SU	93.249	3,574	
Drug Abuse and Addiction Research Programs	SU	93.279	665,992	
Centers for Disease Control and Prevention Investigations and Technical Assistance	SU	93.283	30,292	
Discovery and Applied Research for Technological Innovations to Improve Human Health	SU	93.286	14,606	
Cancer Detection and Diagnosis Research	SU	93.394	11,344	
Cancer Treatment Research	SU	93.395	47,345	
Cancer Control	SU	93.399	2,044	
Promoting Safe and Stable Families	SU	93.556	541,976	
Refugee and Entrant Assistance State Administered Programs	SU	93.566	59,253	
Community-Based Child Abuse Prevention Grants	SU	93.590	1,272	
Developmental Disabilities Basic Support and Advocacy Grants	SU	93.630	580,855	10,560
Child Welfare Services Training Grants	SU	93.648	156,306	
Adoption Opportunities	SU	93.652	150,372	

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For the Fiscal Year Ended June 30, 2009

FEDERAL AWARDING AGENCY / PROGRAM NAME	ADMINISTERING AGENCY	CFDA #	2008-2009	2008-2009
			EXPENDITURES	TRANSFERS TO SUBRECIPIENTS
Foster Care Title IV-E	SU	93.658	539,606	
Child Abuse and Neglect Discretionary Activities	FDCFS	93.670	118,831	
Childrens Health Insurance Program	SU	93.767	112,205	
Biomedical Research and Research Training	SCC	93.859	32,308	
Child Health and Human Development Extramural Research	SU	93.865	309,026	
Aging Research	SU	93.866	70,076	
Medical Library Assistance	SU	93.879	23,207	
HIV Emergency Relief Project Grants	FDOH	93.914	7,310,778	
HIV Care Formula Grants	FDOH	93.917	112,308	
Grants to Provide Outpatient Early Intervention Services with Respect to HIV Disease	FDOH	93.918	235,148	
Ryan White HIV/AIDS Dental Reimbursements\Community Based Dental Partnership	FDOH	93.924	3,785,334	
Healthy Start Initiative	FDOH	93.926	976,696	
HIV Prevention Activities Health Department Based	FDOH/ SU	93.940	52,958	
HIV Demonstration, Research, Public and Professional Education Projects	SU	93.941	14,270	
Block Grants for Community Mental Health Services	SU	93.958	1,838	
Block Grants for Prevention and Treatment of Substance Abuse	SU	93.959	75,014	
Geriatric Education Centers	SU	93.969	44,963	
Maternal and Child Health Services Block Grant to the States	FDOH/ SU	93.994	1,282,184	
Other Federal Awards	SCC/ SU	93.UNK	248,733	
Subtotal - Indirect Programs - Not Clustered			\$20,231,522	\$102,398
Subtotal - U. S. Department of Health and Human Services			\$13,056,927,688	\$1,662,401,676
U. S. Corporation for National and Community Service				
Direct Programs - Clustered				
Foster Grandparent/Senior Companion Cluster:				
Senior Companion Program	FDOEA	94.016	294,547	197,541
Research & Development Cluster:				
AmeriCorps	SU	94.006	11,282	
Subtotal - Direct Programs - Clustered			\$305,829	\$197,541
Direct Programs - Not Clustered				
Retired and Senior Volunteer Program	FEOG/ SCC	94.002	166,940	
State Commissions	FEOG	94.003	594,529	
Learn and Serve America School and Community Based Programs	FDOE/ SU	94.004	1,321,012	972,006
AmeriCorps	FEOG/ SCC/ SU	94.006	5,289,336	4,812,914
Planning and Program Development Grants	FEOG/ SCC/ SU	94.007	358,043	
Training and Technical Assistance	FEOG	94.009	156,135	
Volunteers in Service to America	FEOG/ SU	94.013	75,880	
Subtotal - Direct Programs - Not Clustered			\$7,961,875	\$5,784,920
Indirect Programs - Clustered				
Research & Development Cluster:				
Learn and Serve America Higher Education	SU	94.005	11,260	
AmeriCorps	SU	94.006	66,665	
Subtotal - Indirect Programs - Clustered			\$77,925	
Indirect Programs - Not Clustered				
Learn and Serve America School and Community Based Programs	SU	94.004	12,445	
AmeriCorps	FDEP/ FDOEA/ FDOH/ SU	94.006	1,064,569	83,189
Planning and Program Development Grants	SCC	94.007	8,010	
Subtotal - Indirect Programs - Not Clustered			\$1,085,024	\$83,189
Subtotal - U. S. Corporation for National and Community Service			\$9,430,653	\$6,065,650
U. S. Social Security Administration				
Direct Programs - Clustered				
Disability Insurance/SSI Cluster:				

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For the Fiscal Year Ended June 30, 2009

FEDERAL AWARDING AGENCY / PROGRAM NAME	ADMINISTERING AGENCY	CFDA #	2008-2009	2008-2009
			EXPENDITURES	TRANSFERS TO SUBRECIPIENTS
Social Security Disability Insurance	FDLE/ FDOH/ SU	96.001	105,156,426	
Subtotal - Direct Programs - Clustered			<u>\$105,156,426</u>	
Indirect Programs - Clustered				
Research & Development Cluster:				
Social Security Research and Demonstration	SU	96.007	27,342	
Subtotal - Indirect Programs - Clustered			<u>\$27,342</u>	
Subtotal - U. S. Social Security Administration			<u>\$105,183,768</u>	
U. S. Department of Homeland Security				
Direct Programs - Clustered				
Homeland Security Cluster:				
State Domestic Preparedness Equipment Support Program	FDCA/ FDLE/ FDMS	97.004	6,315,237	451,007
Homeland Security Grant Program	FDACS/ FDCA/ FDEP/ FD/ FDHSMV/ FDLE/ FDOE/ FDOH/ FDOT/ FEOG/ FFWCC/ SCC/ SU	97.067	78,207,104	62,067,969
Research & Development Cluster:				
State Domestic Preparedness Equipment Support Program	SU	97.004	1,800	
Hazard Mitigation Grant	SU	97.039	293,859	102,178
Homeland Security Grant Program	SU	97.067	10,082	
Competitive Training Grants	SU	97.068	1,314,829	141,715
Other Federal Awards	SU	97.UNK	107,690	
Subtotal - Direct Programs - Clustered			<u>\$86,250,601</u>	<u>\$62,762,869</u>
Direct Programs - Not Clustered				
Urban Areas Security Initiative	FDCA	97.008	767,750	767,750
Boating Safety Financial Assistance	FFWCC	97.012	6,484,163	
Community Assistance Program State Support Services Element (CAP-SSSE)	FDCA	97.023	1,548,201	1,487,031
Flood Mitigation Assistance	FDCA	97.029	1,955,606	1,730,928
Crisis Counseling	FDCA/ FDCFS	97.032	430,632	387,001
Disaster Unemployment Assistance	FAWI	97.034	142,113	
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	FDACS/ FDCA/ FDEP/ FDHSMV/ FDJJ/ FDLE/ FDMA/ FDOC/ FDOE/ FDOT/ FEOG/ SCC/ SU	97.036	251,633,809	219,323,512
Hazard Mitigation Grant	FDACS/ FDCA/ SU	97.039	57,236,939	41,848,107
National Dam Safety Program	FDEP	97.041	44,377	
Emergency Management Performance Grants	FDCA/ SU	97.042	10,548,094	2,900,278
Assistance to Firefighters Grant	FDACS	97.044	194,167	
Fire Management Assistance Grant	FDCA	97.046	2,977,668	2,937,821
Pre-Disaster Mitigation	FDCA	97.047	2,867,229	2,808,558
Citizen Corps	FDCA	97.053	25,946	25,946
Law Enforcement Terrorism Prevention Program (LETPP)	FDCA	97.074	5,440,077	
Rail and Transit Security Grant Program	FDCA	97.075	2,101,861	2,101,861
Homeland Security Research Testing, Evaluation, and Demonstration of Technologies Related to Nuclear Detection	FDOT	97.077	43,109	
Buffer Zone Protection Program (BZPP)	FDCA/ FDLE	97.078	1,736,150	1,422,097
Real ID Program	FDHSMV	97.089	993,060	
Repetitive Flood Claims	FDCA	97.092	1,175,434	1,175,404
Other Federal Awards	FDLE/ SCC	97.UNK	44,193	
Subtotal - Direct Programs - Not Clustered			<u>\$348,390,578</u>	<u>\$278,916,294</u>
Indirect Programs - Clustered				
Homeland Security Cluster:				
State Domestic Preparedness Equipment Support Program	FDLE	97.004	1,349	
Homeland Security Grant Program	FDLE/ SU	97.067	23,071	
Research & Development Cluster:				
Centers for Homeland Security	SU	97.061	94,134	

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For the Fiscal Year Ended June 30, 2009

FEDERAL AWARDING AGENCY / PROGRAM NAME	ADMINISTERING AGENCY	CFDA #	2008-2009	
			EXPENDITURES	TRANSFERS TO SUBRECIPIENTS
Other Federal Awards	SU	97.UNK	252,474	55,950
Subtotal - Indirect Programs - Clustered			\$371,028	\$55,950
Indirect Programs - Not Clustered				
Urban Areas Security Initiative	FDOH/ SU	97.008	104,414	
Subtotal - Indirect Programs - Not Clustered			\$104,414	
Subtotal - U. S. Department of Homeland Security			\$435,116,621	\$341,735,113
U. S. Agency for International Development				
Direct Programs - Clustered				
Research & Development Cluster:				
USAID Foreign Assistance for Programs Overseas	SU	98.001	9,054,726	4,014,628
John Ogonowski Farmer-to-Farmer Program	SU	98.009	230,293	
USAID Development Partnerships for University Cooperation and Development	SU	98.012	16,745	
Other Federal Awards	SU	98.UNK	164,341	
Subtotal - Direct Programs - Clustered			\$9,466,105	\$4,014,628
Indirect Programs - Clustered				
Research & Development Cluster:				
USAID Foreign Assistance for Programs Overseas	SU	98.001	163,019	
USAID Development Partnerships for University Cooperation and Development	SU	98.012	86,442	14,000
Subtotal - Indirect Programs - Clustered			\$249,461	\$14,000
Indirect Programs - Not Clustered				
Cooperative Development Program (CDP)	SU	98.002	152,276	
John Ogonowski Farmer-to-Farmer Program	SU	98.009	70,389	
USAID Development Partnerships for University Cooperation and Development	SCC/ SU	98.012	88,311	
Other Federal Awards	SCC/ SU	98.UNK	391,597	
Subtotal - Indirect Programs - Not Clustered			\$702,573	
Subtotal - U. S. Agency for International Development			\$10,418,139	\$4,028,628
Other Federal Grants				
Direct Programs - Not Clustered				
Other Federal Awards	SU	99.UNK	15,943	
Subtotal - Direct Programs - Not Clustered			\$15,943	
Indirect Programs - Clustered				
Research & Development Cluster:				
Other Federal Awards	SU	99.UNK	174,946	10,020
Subtotal - Indirect Programs - Clustered			\$174,946	\$10,020
Indirect Programs - Not Clustered				
Other Federal Awards	COURTS/ SCC/ SU	99.UNK	555,939	
Subtotal - Indirect Programs - Not Clustered			\$555,939	
Subtotal - Other Federal Grants			\$746,828	\$10,020
Program Totals				
Direct Total Federal Awards Expenditures			\$30,130,638,752	\$5,034,628,430
Indirect Total Federal Awards Expenditures			\$108,830,082	\$5,562,188
Total Expenditures of Federal Awards			\$30,239,468,834	\$5,040,190,618

The accompanying notes to the Schedule of Expenditures of Federal Awards are an integral part of this schedule.

(1) These items include non-cash assistance.

NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For the Fiscal Year Ended June 30, 2009

NOTE 1. BASIS OF PRESENTATION AND SIGNIFICANT ACCOUNTING POLICIES

The Schedule of Expenditures of Federal Awards has been prepared in accordance with the United States Office of Management and Budget (OMB) Circular A-133 and presents Federal awards expended by the State of Florida. The Single Audit Act Amendments of 1996 (Public Law 104-156) and the OMB Circular A-133 define Federal awards as Federal financial assistance and Federal cost-reimbursement contracts that non-Federal entities receive directly from Federal awarding agencies or indirectly from pass-through entities. Federal financial assistance is defined as assistance that non-Federal entities receive or administer in the form of grants, loans, loan guarantees, property, cooperative agreements, interest subsidies, insurance, food commodities, direct appropriations, or other assistance.

The following summary of the State of Florida's significant accounting policies and related information is presented to assist the reader in interpreting the Schedule of Expenditures of Federal Awards and should be viewed as an integral part of the accompanying schedule.

- **Reporting Entity**

The reporting entity for the purposes of the accompanying schedule is the State of Florida primary government (i.e., legislative agencies, the Governor and Cabinet, departments and agencies, including Volunteer Florida, commissions, boards of the Executive Branch, and various offices relating to the Judicial Branch), the State Universities (SU), and the State Community Colleges (SCC), exclusive of any component units of the State Universities and Community Colleges.

- **Catalog of Federal Domestic Assistance**

The Catalog of Federal Domestic Assistance is a government-wide compendium of individual Federal programs. A five-digit program identification number (CFDA No.) is assigned to each program included in the catalog. Those programs that have not been assigned a CFDA number by the Federal Government and those programs for which CFDA numbers could not be identified are listed as CFDA No. XX.UNK entitled "Other Federal Awards" and are on the accompanying schedule. Note 5 further identifies these awards by a required agency-specific identifier.

- **Expenditures**

The column on the accompanying schedule captioned "2008-2009 Expenditures" includes amounts using different

bases of accounting. The reporting entities also include transfers from other State agencies, universities, and community colleges in this column.

Amounts reported on the accompanying schedule consist of amounts expended from Federal programs by those entities determined in accordance with the accrual, modified accrual, and cash basis of accounting.

The State agencies reported expenditures in accordance with the modified accrual and cash basis of accounting except for amounts reported for the Unemployment Insurance (UI) Program (CFDA No. 17.225) and the Federal Family Education Loans (FFEL) Program (CFDA No. 84.032). Expenditures for the UI Program and payments to lenders under the FFEL Program are reported using the accrual basis of accounting.

Expenditures reported for the majority of State Universities consist of amounts expended from Federal programs by the applicable institutions determined in accordance with the modified accrual and cash basis of accounting. Florida Atlantic University and The New College of Florida reported expenditures on the accrual basis of accounting.

Expenditures reported for the majority of State Community Colleges consist of amounts expended in accordance with the modified accrual and accrual basis of accounting. Northwest Florida State College reported expenditures on the cash basis of accounting.

Appropriate adjustments have been made to the expenditures reported on the accompanying schedule to preclude reporting both the transfers of Federal awards pursuant to subrecipient relationships between the various State agencies, universities, and community colleges, and the subsequent expenditures.

- **Transfers to Subrecipients Column**

The column on the accompanying schedule captioned "2008-2009 Transfers to Subrecipients" represents the amounts transferred by the State agencies, universities, and community colleges to subrecipients that are not included in the State's Schedule of Expenditures of Federal Awards. The amounts in this column are also included in the column captioned "2008-2009 Expenditures". Transfers between the State agencies, universities, and community colleges pursuant to subrecipient relationships are not included in this column.

- **Administering Agency**

The agencies and institutions reported as the administering agencies on the accompanying schedule represent the entities that expended and/or administered the respective Federal awards programs.

- **American Recovery and Reinvestment Act of 2009 (ARRA)**

On February 13, 2009 Congress passed the American Recovery and Reinvestment Act of 2009 (Public Law 111-5)(Recovery Act). The Recovery Act's three main goals are to create and save jobs, jump-start economic activity and invest in long-term economic growth, and promote accountability and transparency in government spending.

To maximize the transparency and accountability of funds authorized under the Recovery Act, recipients covered by the Single Audit Act Amendments of 1996 and OMB Circular A-133 must separately identify the expenditures for Federal awards under the Recovery Act on the Schedule of Expenditures of Federal Awards.

ARRA funds reported during Fiscal Year 2008-2009 are included within the accompanying schedule. Expenditures reported on the accompanying schedule for ARRA awards totaled \$1,812,688,167.

- **Noncash Assistance**

The State participates in several Federal awards programs in which noncash benefits are provided through the State to eligible program participants. The programs that report noncash benefits [i.e., Supplemental Nutrition Assistance Program (CFDA No. 10.551), School Breakfast Program (CFDA No. 10.553), School Lunch Program (CFDA No. 10.555), Nutrition Program for Women, Infants and Children (CFDA No. 10.557), Food Commodities (CFDA No. 10.569), Immunization Grants (CFDA No. 93.268), and Surplus Property (CFDA No. 39.003)] are identified on the accompanying schedule by a (1) next to the applicable grantor/program. All programs identified with a (1) report 100% of their expenditures as noncash benefits with the exception of Immunization Grants, (CFDA No. 93.268), School Breakfast Program (CFDA No. 10.553), School Lunch Program (CFDA No. 10.555) and Nutrition Program for Women, Infants and Children (CFDA No. 10.557). The State distributed vaccine valued at \$168 million during the fiscal year. The State distributed noncash benefits in the amount of \$7,836 through the School Breakfast Program, \$54,381,940 through the School Lunch Program and \$281,099,463 through the Nutrition Program for Women, Infants and Children. The State uses the Electronic Benefit Transfer system to issue Supplemental Nutrition Assistance Program benefits (CFDA No. 10.551) to eligible recipients.

NOTE 2. LOANS AND LOAN GUARANTEES

The State of Florida participates in several Federal loan programs in which funds are provided through the State to eligible program participants.

- **Higher Education Loans**

The current year loan disbursements administered by the State Universities and State Community Colleges for the loan programs Federal Family Education Loans (CFDA No. 84.032) and Federal Direct Student Loans (CFDA No. 84.268) are \$1,127,182,434 and \$330,757,759, respectively. Additionally, the SU and SCC reported having a value of loans outstanding for programs Federal Perkins Loan Program – Federal Capital Contributions (CFDA No. 84.038), Nurse Faculty Loan Program (CFDA No. 93.264), Health Professions Student Loans - Including Primary Care Loans/Loans for Disadvantaged Students (CFDA No. 93.342), and Nursing Student Loans (CFDA No. 93.364) in the amounts of \$92,900,671, \$254,704, \$4,688,113, and \$81,672, respectively.

- **State Infrastructure Bank (CFDA No. 20.205)**

The Federal State Infrastructure Bank (SIB) for the Highway Planning and Construction Program (CFDA No. 20.205) is an investment fund from which loans and other forms of credit assistance are provided for highway construction, transit capital, or other surface transportation projects. The Federal share (80 percent) of SIB disbursements made during Fiscal Year 2008-2009 totaled \$23,117,000. This amount is included on the accompanying schedule with other expenditures from the Highway Planning and Construction Program. The balance of SIB loans outstanding at June 30, 2009, totaled \$141,462,986.

- **Transportation Infrastructure Finance and Innovation Act (TIFIA) Loan (CFDA No. 20.223)**

The Transportation Infrastructure Finance and Innovation Act (TIFIA) Loan Program is a form of credit assistance for the Florida Department of Transportation up to the amount of \$270,000,000. The TIFIA Loan Agreement allows the Florida Department of Transportation to make draws on the loans ("2005 Rental Car Facility Loan" not to exceed \$170,000,000 and "2007 Rental Car Facility Loan" not to exceed \$100,000,000) to partially reimburse the State Transportation Trust Fund for amounts expended on "Eligible Project Costs" of the Miami Intermodal Center Rental Car Facility. The loan obligations are secured by and will be repaid by Miami-Dade County using Customer Facility Charges and, if necessary, Contingent Rent from the Rental Car Facility. One draw has been made to date and was made on the "2005 Rental Car Facility Loan" during Fiscal Year 2008-2009 in the amount of \$109,304,356. Expenditures reported on the accompanying schedule for the TIFIA program during Fiscal Year 2008-2009 totaled \$158,626,609.

- **Capitalization Grants for Clean Water State Revolving Funds (CFDA No. 66.458)**

A revolving loan trust fund is used by the State to provide loans to eligible recipients for the construction of wastewater treatment facilities and implementation of other water quality management activities. The current year loan

disbursements made during Fiscal Year 2008-2009 totaled \$210,066,081 (\$76,041,261 disbursed from the State bank and \$134,024,820 disbursed from the Florida Water Pollution Control Financing Corporation bank). The value of loans made in previous years for projects that are still in the construction phase at June 30, 2009, totaled \$517,503,878, of which \$313,442,061 are pledged to the Florida Water Pollution Control Financing Corporation (Corporation). The Corporation was created pursuant to State law for the purpose of financing or refinancing water pollution control projects and other activities in the State. The Corporation issued debt obligations that were secured by loan repayments and related interest from loans pledged to it from the revolving loan trust fund accounts.

- **Capitalization Grants for Drinking Water State Revolving Funds (CFDA No. 66.468)**

A revolving loan trust fund is used by the State to provide loans to eligible recipients for infrastructure improvements to drinking water systems and for other eligible activities. The current year loan disbursements made during Fiscal Year 2008-2009 totaled \$36,746,847. The value of loans made in previous years for projects that are still in the construction phase at June 30, 2009, totaled \$118,725,652.

- **Federal Family Education Loans – Guaranty Agency (CFDA No. 84.032)**

Under the Federal Family Education Loans (FFEL) Program, the U.S. Department of Education guarantees the repayment of loans made to students by participating financial institutions. The Florida Department of Education is a guaranty agency for the FFEL Program (CFDA No. 84.032). During Fiscal Year 2008-2009, payments made to lenders to cover student loans in default totaled \$240,519,658 and the value of new net loan guarantees totaled \$596,734,459 and are shown on one line of the accompanying schedule. The value of loan guarantees outstanding at June 30, 2009, totaled \$4,263,984,652.

NOTE 3. UNEMPLOYMENT INSURANCE

The Unemployment Insurance (UI) Program (CFDA No. 17.225) is a unique Federal-State partnership, founded upon Federal law but implemented primarily through State law. Pursuant to this Program, unemployment benefits are paid to eligible unemployed workers for periods of involuntary unemployment. Benefits are paid from Federal funds and from State unemployment taxes that are deposited into the State's account in the Federal Unemployment Trust Fund. The State's administrative expenditures incurred under this Program are funded by Federal grants. Direct expenditures reported on the accompanying schedule for the UI Program are identified in the following table:

Federal Administration	\$128,584,112
ARRA Federal Administration	1,792,039
ARRA Federal Benefits Additional	198,762,962
ARRA Federal Benefits Emergency	205,137,923
Federal Benefits Ex Military/Federal Employees	25,986,469
Federal Benefits Emergency	1,255,392,589
State Benefits	2,632,655,039
Total	<u><u>\$4,448,311,133</u></u>

Note 4. Pass-Through Awards

In accordance with OMB Circular A-133, Section .310(b)(2), the following identifies in detail the expenditures relating to Federal awards provided by pass-through entities to State agencies, universities, and community colleges. These amounts are included in the Schedule of Expenditures of Federal Awards under the amounts reported for indirect programs (clustered or not clustered) under the respective CFDA numbers:

FEDERAL AWARDING AGENCY / PASS-THROUGH GRANTOR NAME	PASS-THROUGH GRANTOR NUMBER	ADMINISTERING AGENCY	CFDA NUMBER	2008-2009 EXPENDITURES
Office of National Drug Control Policy				
St. Johns County	I3PNFP501	FDLE	07.UNK	141,957
Total - Office of National Drug Control Policy				\$141,957
U. S. Department of Agriculture				
Almond Board of California	7624	SU	10.UNK	1,036
Auburn University	06-AGR-361460-UF/ 06-AGR-36154-UF/ 09-AGR-361467-UF	SU	10.200	226,654
Auburn University	08-HHP-374648-0006	SU	10.500	2,420
Bioproducts, Inc.	BPX 090106	SU	10.212	5,187
Colorado State University	G-1494-2	SU	10.206	156
Cornell University	48228-7940	SU	10.303	40,904
Florida Blueberry Growers Association	00080111	SU	10.170	42,525
Florida Citrus Packers	FCP 00064982 11012006/ FCP 00066981 050207	SU	10.UNK	189,723
Florida Trail Association	167000524024504	SU	10.UNK	6,961
Floridas Great Northwest	152000524023394	SU	10.446	17,118
Indian River Citrus League	08006	SU	10.UNK	61,238
Iowa State University	416-30-24	SU	10.307	9,775
Louisiana State University	00073915	SU	10.500	4,165
Michigan State University	00038427	SU	10.303	1
Mississippi State University	MSC 050108.1/ MSU 050108	SU	10.200	19,000
Mississippi State University	18000-342842-06	SU	10.500	24,675
North Carolina State University	2009-0069-01	SU	10.001	55,802
North Carolina State University	2004-1578-16	SU	10.206	508
North Carolina State University	2003-1486-18/ 2007-1634-06/ 2007-1634-07	SU	10.303	74,556
North Carolina State University	2007-0379-20/ 2007-1032-06/ 2008-0590-11/ 2008-1004-11	SU	10.500	232,902
North Walton County Mosquito Control	P100913340	SU	10.UNK	16,371
Northern Arizona University	ERI34FL01	SU	10.652	20,290
Okaloosa County Mosquito Control	401009134	SU	10.UNK	20,163
Oregon State University	C0358A-E	SU	10.303	23,117
Purdue University	591-0770-01	SU	10.206	2,783
Purdue University	8000025883-AG	SU	10.217	12,448
Rutgers State University	2007-FL001ARS/ 2008-FL001ARSQA/ 2008-FL001BDP-GCREC	SU	10.200	32,455
Rutgers State University	2296/ S832947	SU	10.206	12,433
Santa Rosa County Mosquito Control	5520015	SU	10.UNK	19,695
Southern United States Trade Association	SUSTA/EMO 01-03 flm, SUSTA/EMO 01-03 flm, E06MXERT02mdc, E07MXMET01mdc, E08MX-MET01mdc	SCC	10.603	79,495
Texas A & M University	412020-00001	SU	10.025	8,915
Texas A & M University	450012/ 451005	SU	10.303	74,488
Texas A & M University	TCE 422010/ TCE 633002	SU	10.500	30,225
Texas A & M University	570083 USDA-TX A & M	SU	10.UNK	525
Universal Technology Corporation	08-S590-0004-02-C2	SU	10.UNK	200,207
University of California	SA7080	SU	10.200	1,822
University of California Davis	SA7464	SU	10.200	32,469
University of California Davis	Sub07-000752-02	SU	10.206	27,065
University of California Davis	2007-39552-18643	SU	10.500	7,237
University of California Riverside	S-0000233	SU	10.206	27,315

FEDERAL AWARDING AGENCY / PASS-THROUGH GRANTOR NAME	PASS-THROUGH GRANTOR NUMBER	ADMINISTERING AGENCY	CFDA NUMBER	2008-2009 EXPENDITURES
University of Georgia	RC293-334/3504778/ RD309-067/3500958/ RD309-067/3500968/ RD309-067/3501978	SU	10.200	20,457
University of Georgia	RC284-511/3500318/ RD309-101/3842528/ RD309-101/4689018	SU	10.215	66,296
University of Georgia	RC299-338/8920847/ RE667-322/3504828/ RF330-411/3843868/ RF332-464/3503738	SU	10.303	1,232
University of Georgia	2006-47001-03368/ 2007-47001-03776/ RE670-083/3506878/ RE675-149/3504608/ RE675-153/3842668	SU	10.500	11,516
University of Georgia Research Fou	RD309-067/9822877	SU	10.200	41,922
University of Georgia SARE/ACE	RD309-055/9038547/ RD309-067/9822857/ RD309-101/4688358/ RD318-215/3500098	SU	10.200	88,775
University of Georgia SARE/ACE	RD 309-097/4688118/ RD309-097/3841688	SU	10.215	9,891
University of Guam	USDA2005-34135-16433	SU	10.200	4,150
University of Hawaii Research Corporation	Z792686	SU	10.303	97,245
University of Illinois	2005-04396-06	SU	10.217	8,342
University of Maryland	Z510601	SU	10.206	15,815
University of Maryland	Z5060103	SU	10.303	2,418
University of Missouri	C00020062-2	SU	10.217	32,142
University of Montana	PG08-24791-01	SU	10.206	40,175
University of Nebraska	26-6365-0001-326	SU	10.500	27,301
University of Puerto Rico	0-42592/T-STAR-113	SU	10.200	7,513
University of Tennessee	8769-001	SU	10.206	4,632
University of Vermont	SAN06-UFL/ UFL07/ UFL08	SU	10.500	53,471
University of Virgin Islands	USVI 090106	SU	10.200	12,222
University of Wisconsin	X374356	SU	10.206	63,752
University of Wisconsin Madison	088K001	SU	10.200	25,317
Virginia Polytechnic Institute	CR-19300-428337	SU	10.200	6,989
Virginia State University	CR20063882017536	SU	10.UNK	10,144
Walton County Grants Department	M8003	SCC	10.561	150
West Virginia State University	CR-0455-0003	SU	10.216	307
West Virginia University	08-493-FIU,2008-55401-04487	SU	10.206	3,004
Total - U. S. Department of Agriculture				\$2,320,002
U. S. Department of Commerce				
Consortium for Ocean Leadership	Ck. #7333/ CK. #8037	SU	11.481	16,644
Dauphin Island Sea Lab	2303JD-FDEP-OEE-01	FDEP	11.473	20,360
Duke University	08-SC-NOAA-1085	SU	11.478	47,062
EA, Engineering, Science and Technology	CONTRACT #2569	SU	11.463	9
EA, Engineering, Science and Technology	2190	SU	11.473	113
Earth and Space Research	07-80 07-134/ P.O. 06-73 03-104/ P.O. 08-89 2007-135	SU	11.473	43,596
Economic Development Administration	PO#POED05120002	SU	11.303	20
Florida Sea Grant College	NA76RG-0120/UF#5720-/ UF#00078977	SU	11.417	8,764
Florida Sea Grant College Program	UF08029.NA06OAR4170014	SU	11.417	44,816
Gulf & South Atlantic Fisheries Foundation, Inc.	91-03-73139/0	SU	11.452	38,153
Gulf of Mexico Foundation	5003	FDEP	11.463	16,800
Gulf States Marine Fisheries Commission	BULLFISH-2005-12	SU	11.454	2,670
Louisiana State University	10546/ 21633	SU	11.478	4,740
Mississippi State University	191001-363558-01	SU	11.432	323,656
Mote Marine Laboratory	00075342/ 00077131	SU	11.472	317,464
Mote Marine Laboratory	MML-186321	SU	11.478	68,243
National Fish and Wildlife Foundation	2005-0003-018	SU	11.436	28,814
National Fish and Wildlife Foundation	2006-0104008	SU	11.463	1,728
National Fish and Wildlife Foundation	2006-0093-007	FFWCC	11.UNK	832
National Marine Sanctuary Foundation	2500131800	SU	11.429	16,917
Nova Southeastern University	NSU 331038	SU	11.460	13,352
Oak Management	4300-005-06	SU	11.432	439
Science Applications International Corporation	P010018353	SU	11.UNK	16,175
South Carolina Department of Natural Resources	SC DNR FY2009-003	FFWCC	11.435	45,000
South Carolina Sea Grant Consortium	Agreement S355/ S352	SU	11.417	55,972

FEDERAL AWARDING AGENCY / PASS-THROUGH GRANTOR NAME	PASS-THROUGH GRANTOR NUMBER	ADMINISTERING AGENCY	CFDA NUMBER	2008-2009 EXPENDITURES
South Carolina Sea Grant Consortium	S451/ S452	SU	11.473	17,532
Southeastern Universities Research Association	SURA-2007-403/ SURA-2008-004	SU	11.473	90,741
Southeastern Universities Research Association	SURA-2005-203	SU	11.UNK	4
Southwest Florida Regional Planning Council	20285	SU	11.302	19,561
Texas A & M Research Foundation	2500129300	SU	11.473	42,411
The Nature Conservancy	FLIRLUCF110107	SU	11.463	29,026
University Corporation for Atmospheric Research	S07-66809/ S08-68872	SU	11.467	33,260
University of California Davis	07-002197-USFL	SU	11.431	61,157
University of Delaware	0000016621	SU	11.417	5,000
University of Georgia	RR746-024/3505648	SU	11.417	22,848
University of Maryland	SA7528082-U	SU	11.417	5,572
University of Maryland	CA 07-13	SU	11.473	126,903
University of Maryland	S131073	SU	11.UNK	1,009
University of Miami	DOC/NA17RJ1226/P6970	SU	11.UNK	450,806
University of Michigan	3000953143/ Contract	SU	11.432	36,572
University of New Hampshire	06-033/ 07-092	SU	11.419	14,199
University of North Carolina at Wilmington	2007-13 A/B/ 2007-14	SU	11.430	51,948
University of North Carolina at Wilmington	UNC#: 515180-08-02	SU	11.473	39,481
University of Puerto Rico	R-USOF-10-07	SU	11.430	12,980
University of Wisconsin	G073242	SU	11.440	23,785
Wild America Shrimp, Inc.	WAS 041106	SU	11.UNK	7,534
Woods Hole Oceanographic Institute	A100386	SU	11.431	2,770
Total - U. S. Department of Commerce				\$2,227,438
U. S. Department of Defense				
Academy of Applied Science	08-02/ 09-15/ 09-16	SU	12.UNK	3,694
Academy of Applied Sciences	08-03/ 08-100	SU	12.431	5,189
Alakai Consulting & Engineering, Inc.	1253103700	SU	12.116	19,743
Alion Science and Technology	800506610/SUB1183658/ SUB1183690/ SUB1183958SH / TO #2/ SUB1183958SH / TO#1	SU	12.UNK	404,992
American Superconductor	41751-00	SU	12.UNK	84,984
Anthro Tronix, Inc.	0723001/ 1115001	SU	12.UNK	15,344
Apecor	FPEC	SU	12.UNK	19,101
Applied Research Associates	S-29000.57	SU	12.UNK	23,346
Aptima, Inc.	04501382	SU	12.UNK	91,417
BAE Systems	S12007FS38	SU	12.UNK	140,008
Battelle	TCN 04155	SU	12.UNK	655
BBN Technologies	9500009293	SU	12.UNK	524,267
Bechtel	24914416HC4W00000005	SU	12.UNK	182,504
Bem Systems	08-AZ178/04WERC32SWF	SU	12.UNK	65,923
Boeing	176936/ PO118219,HQ0006-01-C- 0001/ PO902105,FA8901-06-C-0030/ PO902105,FA8901-06-C-00-30/ PO902106, FA8901-06-C-0029	SU	12.800	82,465
Boulder Nonlinear Systems, Inc.	N61339-05-C-0144	SU	12.UNK	26,556
CACI Tech., Inc.	S09-096581	SU	12.UNK	3,238
Carnegie Mellon University	1040271-147995	SU	12.UNK	89,124
Case Western Reserve University	RES101274	SU	12.800	27,346
CH2M Hill	907378	SU	12.300	2,723
CH2M Hill	921665	SU	12.UNK	36,327
Chemimage Corporation	TSR-SHIELD PHASE-II	SU	12.114	27,966
CHI Systems, Inc.	CH1991301	SU	12.300	876
CHI Systems, Inc.	10902001/ CHI-06022-001/ CHI08024001/ N61339-05-C-0100	SU	12.UNK	52,833
Clemson University	96975582012005075	SU	12.431	504,792
Coherent Photonics	AFOSR/ SPAWAR SAN DIEGO	SU	12.800	21,656
Combustion Research & Flow Technology	07-C-3710.001/C297	SU	12.800	53,856
Combustion Research & Flow Technology	07-C-3710.004/C297/ 08-C-0327/C350	SU	12.UNK	26,132
Convergent Modeling, Inc.	N6335-08-C-0348	SU	12.UNK	13,266
Cornell University	482238003	SU	12.431	20,330
Custom Manufacturing & Engineering, Inc.	P15853	SU	12.300	12,849
DSCI	DC-081201-001/ DC-081201-002	SU	12.UNK	51,441
DWA Aluminum Composites	DWACC	SU	12.UNK	101,091
Dynamics Research Corporation	UCFOMMS08001	SU	12.UNK	63,040

FEDERAL AWARDING AGENCY / PASS-THROUGH GRANTOR NAME	PASS-THROUGH GRANTOR NUMBER	ADMINISTERING AGENCY	CFDA NUMBER	2008-2009 EXPENDITURES
Earth and Space Research	09-92 2007-140	SU	12.300	16,369
Earth Tech	04PG-6728-RC01	SU	12.UNK	1,817
Elizabeth City State University	W912HN-07-C-0034	SU	12.UNK	801
Emory University	526650G2	SU	12.UNK	83,699
ETREMA Products, Inc.	05CO165	SU	12.UNK	2,687
Florida Institute for Human & Machine Cognition, Inc.	IHMC-USF-07-02	SU	12.300	78,012
Fugro Pelagos, Inc.	C060815	SU	12.UNK	12,192
Garrett College	302000524024234	SU	12.UNK	17,868
General Dynamics	DAAD19-01-2-0012	SU	12.300	430,675
General Dynamics	F3360103F0203/ N00178-SC-0023	SU	12.UNK	149,368
General Technical Services	07-1-485	SU	12.UNK	24,065
George Mason University	N00244-08-2-0002	SU	12.UNK	42,310
Georgia Aerospace Systems	217000524025848	SU	12.UNK	161,467
Georgia Institute of Technology	B-12-M06-S16/ R7473G1/ R7473-G3	SU	12.300	383,696
Georgia Institute of Technology	E-21-6RT-6/ G-41-Z93-G3	SU	12.431	31,178
Georgia Tech Research Institute	D5847S1	SU	12.UNK	173,867
H. Lee Moffitt Cancer Center	W81XWH-06-1-0295	SU	12.420	1,064
Harris Corporation	5819851/6823831	SU	12.UNK	458,359
Innovatek, Inc.	14327	SU	12.UNK	37,355
Innovative Automation Technologies, Inc.	08-00068614	SU	12.800	27,492
Institute of International Education	U634003-USFL-PG	SU	12.551	13,497
Intelligent Automated	6801	SU	12.UNK	20,896
Interdisciplinary Consulting Corporation	09-00071703	SU	12.800	8,735
Interdisciplinary Consulting Corporation	08-00065412	SU	12.UNK	23,534
International Technology Corporation	00050985/ 00068621	SU	12.800	46,973
Jackson (Henry M) Foundation	65332	SU	12.300	108,934
Jacobs Engineering Group	35-CV58-00-T05-0003	SU	12.800	3,215
John Hopkins University	2000056589/ 2000056592/ 2000056596/ 2000056661/ 2000061356/ N00014-06-1-0991/ SUB 2000310200 AMEND#1/ SUBAWARD 2000310200	SU	12.300	368,421
John Hopkins University	952551	SU	12.910	36,997
John Hopkins University	956188	SU	12.UNK	2,496
Junior Engineering Technical Society	JETS UNITE 2007/ JETS UNITE 2008	SU	12.431	25,977
JXT Applications, Inc.	JXT-06-S-1001	SU	12.UNK	33,848
Kent Optronics, Inc.	HQ0006-05-C-7265	SU	12.UNK	6,362
Kent State University	444286P8061715	SU	12.800	49,576
L3 Communications Titan Group	2006-SC-2-0211	SU	12.901	228
Lockheed Martin	88MMZB992	SU	12.431	53,586
Lockheed Martin	8100001649/ 88MVR1UCF/ LOCKHEED 06K0046	SU	12.UNK	350,194
Lockheed-Martin	880759658	SU	12.UNK	67,569
Malcolm Pirnie, Inc.	4418018	SU	12.UNK	212
Massachusetts Institute of Technology	5710002483	SU	12.431	59,033
Meharry Medical College	DAMD17-99-9288	SU	12.420	26,609
Mirum Corporation	ARI STTR A08-T002	SU	12.UNK	26,048
Mississippi State University	060808-01090729-14	SU	12.UNK	77
MWH Americas	DOS-84692-OF/ DOS-84692- OF,FA8901-05-C-0012/ M-A0000- 85350-OF	SU	12.800	28,001
NACE International	N000140210024	SU	12.300	19,657
NACE International	N000140210024	SU	12.910	32,958
Nano CVD, Inc	W31P4Q-08-C-0387	SU	12.431	37,150
Nantero, Inc.	2106108500	SU	12.910	20,325
Newtec Services Group, Inc.	N66001-05-C-8017	SU	12.910	1,193
North Florida Foundation for Research and Education, Inc.	LEVY W81XWH-08-20194	SU	12.420	128,536
Ohio State University	RF01065213	SU	12.800	83,435
Optigrate	FA9451-09-M-0039	SU	12.800	28,730
Pennsylvania State University	0275-SC-0145	SU	12.300	56,160
Pennsylvania State University	DTRA-01-03-D-0010	SU	12.910	3,018
Pennsylvania State University	S03-36, DTRA0006.01	SU	12.UNK	4,453
Pico Technologies	USAF	SU	12.800	1,233
Praxis, Inc.	PO20080004/ PO20081457	SU	12.UNK	36,740

FEDERAL AWARDING AGENCY / PASS-THROUGH GRANTOR NAME	PASS-THROUGH GRANTOR NUMBER	ADMINISTERING AGENCY	CFDA NUMBER	2008-2009 EXPENDITURES
Propagation Research Associates	PRA-SC-07-001/ PRA-SC-08-001	SU	12.UNK	181,955
Purdue University	4104-18066	SU	12.800	41,034
Raytheon Company	2105103500	SU	12.300	21,430
Research Triangle Institute	19736S/881U7545000	SU	12.431	27,055
Rockwell Scientific	B3U506471	SU	12.300	87,803
Science Applications International Corporation	4400157271	SU	12.910	50,230
Science Applications International Corporation	00055040/ 4400137548/ 4400161621/ 4400161623	SU	12.UNK	125,304
SDPhotonics LLC	FA8750-07-C-0172	SU	12.800	28
Serco, Inc.	S2LG9SC397	SU	12.UNK	5,611
Small Tree Communications	STC UF-2007-02	SU	12.UNK	95,496
Soar Technology, Inc.	10124.01	SU	12.UNK	14,029
Solutions-les	1130-2	SU	12.UNK	4,200
Southeastern Archaeological Research	1205105000	SU	12.300	8,772
Southeastern Universities Research Association	SURA-2005-203	SU	12.UNK	393
Spectral Energies LLC	SB08-005	SU	12.UNK	25,130
SRI International	2500129701/ 61-003002	SU	12.300	79,379
Stanford Research Institute	68-000055	SU	12.UNK	1,143
Stanford University	227000524025743	SU	12.800	12,186
System Dynamics International	SDI 00061814	SU	12.UNK	425
Team TACLAN	TACLAN-USF-07-16	SU	12.UNK	491,652
Techsolve	P.O. # 988269	SU	12.UNK	37,599
Texas A & M University	C09-00186	SU	12.800	9,854
The Timken Company	VAATE DO-3/ VAATE DO-5	SU	12.800	247,779
The Virtual Reality Medical Center	W91CRB-08-C-0131	SU	12.UNK	9,891
Transformational Technologies, Inc.	217000524025524	SU	12.UNK	34,002
U.S. Civilian Research & Development Foundation	DTRA04-059/UFL-MORES	SU	12.UNK	2
Universal Technology Corporation	08-S587-015-01-C1	SU	12.800	1,122
Universal Technology Corporation	08S530003702C7/ 08-S568-014-01- C2/ 09-S568-062-01-C1	SU	12.UNK	57,810
University of Alabama Birmingham	016	SU	12.420	36,125
University of California	SA447132446	SU	12.UNK	257,765
University of California Irvine	2009-2185	SU	12.910	10,336
University of California Irvine	UCI/MF3	SU	12.UNK	144,961
University of Colorado	SPO31608	SU	12.300	1,355
University of Illinois	E5931	SU	12.UNK	18,647
University of Maryland	Z885903	SU	12.431	86,331
University of Maryland College	Z891901	SU	12.300	17,811
University of Miami	66057G/ 6-61525-3712/ P768732/ P793774	SU	12.300	328,816
University of Miami	M109449	SU	12.420	47,481
University of Miami	661525	SU	12.630	12,630
University of Michigan	3000781177	SU	12.800	171,734
University of Mississippi	UM 08-01-064	SU	12.420	46,686
University of Missouri	C00005071-4	SU	12.431	313
University of Nevada, Las Vegas	05-655K-0000	SU	12.431	24,631
University of New Mexico	889236-873Y	SU	12.351	54,775
University of New Mexico	986016-873Y	SU	12.431	69,975
University of New Orleans	06-692-S1	SU	12.910	18,602
University of Pennsylvania	549944	SU	12.800	72,661
University of Texas at Arlington	W911NF-07-1-0283	SU	12.431	49,244
University of Texas Health Science Center Houston	0004270 Project 9	SU	12.420	188,762
University of Washington	463080	SU	12.420	141,235
University of Wisconsin Madison	A874742	SU	12.910	4,233
Vanderbilt University	18131-S2	SU	12.800	168,907
Vanderbilt University	17529-S1	SU	12.UNK	173,937
Vescent Photinics, Inc.	AFOSR	SU	12.800	44,116
Virginia Polytechnic Institute	430457-19300	SU	12.800	21,120
Virginia Tech University	430386-19030/ CR-19030-430132	SU	12.300	37,895
Vrsonic	N0001405C0339	SU	12.UNK	2,918
Windermere Information Technology System	PO 0702N-0406	SU	12.630	29,354
Wintec	ARL-UVF-46, Task 003	SU	12.UNK	10
Woods Hole Oceanographic Institute	A100289/ A100499/ A100569	SU	12.300	33,402
Woolpert, Inc.	MORPHOS-3D	SU	12.UNK	9

FEDERAL AWARDING AGENCY / PASS-THROUGH GRANTOR NAME	PASS-THROUGH GRANTOR NUMBER	ADMINISTERING AGENCY	CFDA NUMBER	2008-2009 EXPENDITURES
Wyle Laboratories	19041.OD.33-209-S	SU	12.UNK	14,235
Zyberwear, Inc.	7502-1	SU	12.UNK	10,411
Zyvex Corporation	N6600108C2040	SU	12.UNK	78,868
Total - U. S. Department of Defense				\$10,839,626
U. S. Department of Housing and Urban Development				
ABT Associates, Inc.	20056	SU	14.UNK	4,846
Atlanta Housing Authority	2009-0011001	SU	14.881	33,898
City of Gainesville Housing Authority	00076639	SU	14.UNK	40,663
Health Planning Council	CODK7-3	FDOH	14.241	13,175
Hillsborough County	00058075	SU	14.UNK	15,625
Lee County Board of County Commissioners	4237-CDBG	SU	14.218	40,683
Miami Dade County	80036	FDOH	14.218	836,573
Total - U. S. Department of Housing and Urban Development				\$985,463
U. S. Department of the Interior				
Continental Shelf Associates, Inc.	CSA Job #2093	SU	15.423	6,380
National Fish And Wildlife Foundation	2005-0281-000/ 2007-0017-000	SU	15.608	26,893
University of Miami	66110M/ P798677	SU	15.UNK	4,079
Watereuse Foundation	WRF-04-012	SU	15.504	2,273
West Coast Inland Navigation District	021909	SU	15.605	6,002
Total - U. S. Department of the Interior				\$45,627
U. S. Department of Justice				
Bay Area Legal Services	6405100200	SU	16.560	77
Brevard County Sheriff	2007-CK-WX-0233	JAC	16.580	71,074
Center for Law Enforcement Technology, Training and Research, Inc.	LETTR	SU	16.560	10,020
Hillsborough County	3564	SU	16.595	2,073
Hillsborough County	07-1431	SU	16.609	24,040
Hillsborough County	08052015	SU	16.726	670
Hillsborough County	2006-DJ-BX-0495/ DPCL08052009	JAC	16.738	21,340
Hillsborough County	2006-DJ-BX-0495/ DPCL08052009	SU	16.738	35,918
Hillsborough County	P.O.-DPCL07052026	SU	16.745	231
International Rescue Committee	2003-VT-BX-K011	SU	16.320	20,000
Lee County Sheriffs Office	2008-VT-BX-0011	SU	16.320	30,592
Miami Coalition	PSN-2007-PG-BX-0042	JAC	16.580	87,479
Miami-Dade Juvenile Assessment Center	2002-RG-CX-0011	SU	16.UNK	7,360
Midwest Research Institute	5091106302	SU	16.UNK	2,966
National Forensic Science Technology Center	FY08YSTR	SU	16.560	37,236
Palm Beach County	2008-JAGC-PALM-2-T7-148/ 2008-JAGC-PALM-7-Q9-066	JAC	16.738	144,586
Panhandle Area Educational Consortium	7828011	SU	16.540	34,431
Thurston Group	1221005200	SU	16.200	39,880
University of Illinois (at Chicago)	2008-DN-BX-0005	SU	16.560	2,713
Urban Institute	08161-000-00-FSU-01	SU	16.UNK	6,874
Total - U. S. Department of Justice				\$579,560
U. S. Department of Labor				
Alachua/Bradford Regional Workforce	SFCC Contract: 06-07	SCC	17.259	46,965
First Coast Workforce Development	FCWD 2009-06/ FCWD2007-06, FCWD2008-06, FCWD2009-06	SCC	17.259	155,835
Floridas Great Northwest	00078386/ 21260312/ 212652090000/ WR154000660	SCC	17.261	119,367
Floridas Great Northwest	00078386/ 21260312/ 212652090000/ WR154000660	SU	17.261	147,531
Greater Northwest Florida	WR-15400-06-60	SCC	17.261	145,175
Gulf Coast Workforce Development Board, Inc.	09-WT-GC-WFC	SCC	17.207	38,373
Gulf Coast Workforce Development Board, Inc.	09-WT-GC-WFC	SCC	17.225	196,100
Gulf Coast Workforce Development Board, Inc.	09-A-GC-WFC & 09-A-GC-WTC	SCC	17.258	359,637
Gulf Coast Workforce Development Board, Inc.	09-Y-GC-WFC / 09-Y-GC-WFC & 09-Y-GC-WTC	SCC	17.259	107,027
Gulf Coast Workforce Development Board, Inc.	09-DW-GC-WFC & 09-DW-GC-WTC	SCC	17.260	66,002
Heartland Workforce	Contract #1 & #2	SCC	17.259	295,911

FEDERAL AWARDING AGENCY / PASS-THROUGH GRANTOR NAME	PASS-THROUGH GRANTOR NUMBER	ADMINISTERING AGENCY	CFDA NUMBER	2008-2009 EXPENDITURES
Okaloosa County School Board	8-185	SU	17.258	194,789
Southwest Florida Worforce Development Board	WIDS9	SCC	17.260	87,764
Workforce Escarosa, Inc.	WIA-2007-2008-01	SCC	17.225	23,956
Workforce Escarosa, Inc.	WIA-2007-2008-02	SCC	17.258	40,413
Workforce Florida	1233102900	SU	17.261	93,095
Workforce Florida, Inc.	#B0075/ 186000524026671/ 21500008/ 231000/ 3-5-08P	SCC	17.258	210,468
Workforce Florida, Inc.	#B0075/ 186000524026671/ 21500008/ 231000/ 3-5-08P	SU	17.258	12,668
Workforce One	2007-2008-UP-15280	SU	17.258	12,098
Workforce Plus	142001524020378	SU	17.258	10
Workforce Solutions, Inc.	#08-012-SYYY-WE-IRSC	SCC	17.259	155,581
Total - U. S. Department of Labor				\$2,508,765
U. S. Department of State				
Comexus	Hernandez	SU	19.401	38,075
Educational Development Center	05132	SU	19.UNK	540,219
Georgetown University	HCC-RX2050-867-07-D	SCC	19.UNK	11,337
Institute Of International Education	S-ECAAE-06-CA-022(CS)/ SRF 00061481	SU	19.UNK	7,308
Institute Of International Education	S-ECAAE-06-CA-022(CS)/ SRF 00061481	SCC	19.UNK	86,080
International Research & Exchanges Board	113000524021925	SU	19.UNK	4,516
Kirkwood Community College	S-ECAAS-07-CA-039(CS)/ S-ECAAS- 08-CA-105(SM)	SCC	19.UNK	925,954
Total - U. S. Department of State				\$1,613,489
U. S. Department of Transportation				
AECOM Consult Inc.	Letter Agreement	SU	20.514	11,144
Battelle Memorial Institute	Subcontract 216691	SU	20.514	78,253
Community Trans Association of America	5830122800	SU	20.200	16,690
Dye Management Group, Inc.	230603-14.40	SU	20.218	9
Emory Riddle University	PO 123895	SU	20.108	47,779
Florida Metro Planning & Organization Advisory Council	BDI54	SU	20.514	69,385
Hennepin County Minnesota Community Works	Contract No. A070805	SU	20.514	83,776
Hillsborough Area Region Transit Authority	PO No. 90928	SU	20.205	3,912
Institute of Police Technology and Management	PO# 20090156/ PO#: P-20080262	SU	20.612	92,935
Kittelson & Associates	TCRP G-11 #8645	SU	20.514	25,515
LDA Consulting	Agt dated 10/10/06	SU	20.514	4,870
LYNX Central Florida Regional Transport	PO #0701215	SU	20.514	3,312
Martin County	00074224/ 00081599	SU	20.600	43,220
Miami-Dade Transit Authority	WO 2006-2	SU	20.205	3,496
Miami-Dade Transit Authority	Task Order 2009-1/ WO 2004-1	SU	20.507	26,731
Miami-Dade Transit Authority	2004-5	SU	20.UNK	3,929
National Academy of Sciences	PGA-7251-05-006,ESP-A-00-05-00001- 00	SU	20.205	27,501
National Academy of Sciences - National Research Council	HR 01-42A/ HR 3-85/ HR 3-87	SU	20.UNK	227,147
Pinellas County Metropolitan Planning Organization	Res. Agt. of 10/9/06	SU	20.205	41,645
Professional Services Industries	DTFH61-04-C-00029	SU	20.200	712
South Florida Regional Transportation Authority	FL-90-X372-07	FDOT	20.205	2,324,464
Susquehanna Regional Transportation Partnership	06042008	SU	20.UNK	9,621
Tindale-Oliver & Associates, Inc.	C-8L87 - W/O #7/ Work Order #25	SU	20.514	2,918
Tindale-Oliver & Associates, Inc.	Task Work Order #31	SU	20.600	11,278
Transportation Research Board	2104103100/ NCHRP-128	SU	20.205	38,281
Transportation Research Board	TRANSIT-52	SU	20.514	63,086
Tulane University	Sub-Award 50037	SU	20.701	1,080
University of Oklahoma	2007-16	SU	20.UNK	41
University of Tennessee	07-USF-R-3/ DTRS-99-G-0004/ Task Order No. E1	SU	20.514	18,220
University of Tennessee	102392	SU	20.761	23,265
University of Tennessee Southeast Transportation Center	07-UF-E1/ 07-UF-R-S3	SU	20.701	25,886
University of Wyoming	NTACDSC444401SUB	SU	20.UNK	2,143
URS Corporation	676247	SU	20.205	7,081

FEDERAL AWARDING AGENCY / PASS-THROUGH GRANTOR NAME	PASS-THROUGH GRANTOR NUMBER	ADMINISTERING AGENCY	CFDA NUMBER	2008-2009 EXPENDITURES
Vanus, Inc.	Task Work Order # 16/ Task Work Order 18/ Task Work Order 19	SU	20.514	57,239
Total - U. S. Department of Transportation				\$3,396,564
Library of Congress				
Emory University	5-29915-C2	SU	42.UNK	18,526
Total - Library of Congress				\$18,526
National Aeronautics and Space Administration				
Analex	7002	SU	43.UNK	22
ASRC Aerospace Corporation	NASA KSC	SU	43.002	445
ASRC Aerospace Corporation	KS50395/ KS50396/ UCFFY04/ UCF- FY-04/ UCFFY04 LINE 36/ UCF-FY- 04/LINE 48/ UCFFY04/NAS1003006/#	SU	43.UNK	554,036
California Institute of Technology	1205632	SU	43.UNK	1
Cornell University	46834-8111	SU	43.002	58,255
Dynacs Engineering Company, Inc.	ED50706	SU	43.002	2,175
Florida Space Grant Consortium	16266038	SU	43.UNK	10,771
Georgia Institute of Technology	G-35-C56-G2	SU	43.UNK	10,173
Harris Foundation	73609	SU	43.001	10,144
Hersh Acoustical Engineering	081003524026623	SU	43.002	7,013
Intelligent Automation, Inc.	NNX09CF65P	SU	43.001	12,766
Jet Propulsion Laboratory	1355712	SU	43.001	18,144
Jet Propulsion Laboratory	1267977	SU	43.002	25
Jet Propulsion Laboratory	1277736/ 1277781/ 1284244/ 1284245/ 1289132/ 1309297	SU	43.UNK	381,900
Mnemonics, Inc.	4463	SU	43.002	38,246
Portland State University	206DAE012	SU	43.001	38,051
Roffers Ocean Fishing Forecasting Service	CHECK #: 8750	SU	43.002	2,227
SETI Institute	NNX08AD76G08001	SU	43.001	13,576
SETI Institute	NNX07AE58G9001	SU	43.UNK	2,800
Space Telescope Science Institute	HSTGO0915712A	SU	43.001	35,424
Space Telescope Science Institute	HSTGO0983108A	SU	43.UNK	1,310
Spacehab, Inc.	SFSSCD05005	SU	43.002	200
United Space Alliance	6000116315	SU	43.002	4,417
University of Alabama	SUB2006-226	SU	43.UNK	21,093
University of Alabama at Huntsville	SUB2006-226	SU	43.UNK	75,788
University of Colorado	UCB #154-0920/ UCB 1543896/ UCB REF 154-1570	SU	43.002	31,497
University of Maryland College	Z621601	SU	43.UNK	1,014
University of North Dakota	UND01-0000005468	SU	43.UNK	3,933
Total - National Aeronautics and Space Administration				\$1,335,446
National Foundation on the Arts and the Humanities				
Arts Midwest	eGrant file #47522	SCC	45.024	20,000
Columbia University	00074257	SU	45.163	1,042
Drexel University	219035	SU	45.313	48,067
Florida Humanities Council	GR_0408_2034MG_2035/ GR-0408- 3403MG-2043	SCC	45.129	1,849
Florida Humanities Council	GR_0408_2034MG_2035/ GR-0408- 3403MG-2043	SU	45.129	100
Florida Humanities Council	00061430/ 00074877/ GR_0808_3436_2071	SU	45.UNK	26,268
Morikami, Inc.	CONTRACT# 05-240	SU	45.312	371
Southwest Florida Library Network	20260	SU	45.310	10,846
Total - National Foundation on the Arts and the Humanities				\$108,543
National Science Foundation				
Agiltron	AF06-T023II,FA9550-06-C-0136	SU	47.049	45,594
Alabama State University	HRD-0734232	SU	47.076	5,831
American Educational Research Association	00072842	SU	47.076	6,350
American Mathematical Association of Two Year Colleges	0442439	SCC	47.076	1,324
Arkansas State University	ESI-0624440	SU	47.076	28,377

FEDERAL AWARDING AGENCY / PASS-THROUGH GRANTOR NAME	PASS-THROUGH GRANTOR NUMBER	ADMINISTERING AGENCY	CFDA NUMBER	2008-2009 EXPENDITURES
Association of Universities For Research In Astronomy, Inc.	AURA C10337A/ C10600N	SU	47.UNK	457,806
BD Displays	NSF	SU	47.041	17,787
BD Displays	NSF	SU	47.UNK	58,662
Boston Applied Technologies	BATI-STTR-0801	SU	47.041	45,599
California Institute of Technology	42B-1084345,PHY-0622423	SU	47.041	16,441
California Institute of Technology	42B-1072368/ CA INST TECH 1001933	SU	47.049	171,335
California Institute of Technology	42B-1072469,PHY-0427110	SU	47.070	49,346
California Institute of Technology	75-1086713	SU	47.UNK	87,868
California Institute of Technology Jet Propulsion Lab	75ADV-1085550	SU	47.049	455,065
California State University	07-352908A	SU	47.074	28,984
Carnegie Mellon University	1120824-210089	SU	47.041	21,476
Clemson University	1151-7557-2062004971	SU	47.076	6,147
Colorado School of Mines	4-42854/16150	SU	47.041	26,006
Colorado State University	G-3576-1	SU	47.070	16,505
Columbia University	5-24185	SU	47.076	3,449
Convergent Engineering	CONVENG-001-2007	SU	47.041	87,376
Convergent Engineering	NSF Direct Exp COGS	SU	47.UNK	1,716
Donald Danforth Plant Science Center	DDPSC-20713-B/ DDPSC-20920-A	SU	47.074	45,951
Elion Systems, Inc.	2106109900	SU	47.041	2,994
Embry Riddle Aeronautical University	13626116001	SU	47.049	397
Faraday Technology, Inc.	PO 3060	SU	47.049	698
Florida Institute of Technology	P0040014/ PO032918	SU	47.050	49,505
Florida Institute of Technology	NSF DUE 0341601	SCC	47.076	1,328
Georgia Institute of Technology	00049255	SU	47.041	1
Harvard University	5015180-00 (144-459),DEB-0732903	SU	47.074	26,023
Illinois State University	04D35401	SU	47.074	30,262
Innovative Scheduling	212500525/ IIP-0548666	SU	47.041	63,417
Institute for Global Environmental Strategies	SUBCONTRACT #071016	SU	47.050	12,368
IODP Management International, Inc.	078006524024669	SU	47.UNK	850
Iowa State University	420-20-45/ DMR0603644	SU	47.049	107,784
Iowa State University	420-21-84C	SU	47.076	24,070
John Hopkins University	2000091017/ 2000624977	SU	47.049	311,984
John Hopkins University	00066838	SU	47.074	48,417
Joint Oceanographic Institute	00055347/ 00057418	SU	47.050	11,191
Joint Oceanographic Institute	00055382	SU	47.UNK	2,280
Lehigh University	541279-8001	SU	47.049	44,294
LS Optimal	11P-0534428	SU	47.076	20,327
Masscal Corporation	2107103000	SU	47.041	23,891
Miami University	USF-NSFBretz-01	SU	47.076	25,121
Michigan State University	61-8337-1001	SU	47.UNK	7,460
Mississippi State University	038400 362411-01	SU	47.079	16,630
Montana Tech of the University of Montana	CMS-055812	SU	47.041	16
Moore Nanotechnology Systems	00062845	SU	47.041	33,531
Nanopharma Technologies, Inc.	1 R41 AI061901-01	SU	47.041	60,905
National Center For Atmospheric Research	S00 - 19986	SU	47.050	84
National Geographic Society	8328-07	SU	47.074	5,450
National Institute of Aerospace	C082638UCF	SU	47.041	12,354
New York Botanical Garden	NYBG-001	SU	47.074	3,286
New York University	F6109-01/ F6109-02	SU	47.049	185,734
New York University	F 5865-01	SU	47.070	1
North Carolina State University	2008-1015-02	SU	47.041	252,972
North Dakota State University	10915	SU	47.041	104,213
Northern Arizona University	B10325M-03	SU	47.074	10,487
Nova Southeastern University	331539	SU	47.074	6,192
Ohio State University Research	RF01020619-60002999	SU	47.UNK	2,278
Old Dominion University	07-156-320341	SU	47.050	33,556
Pennsylvania State University	2535-UF-NSF-3279	SU	47.049	15,328
Pennsylvania State University	3347-UF-NSF-8595	SU	47.074	173,978
Purdue University	501-0791-03	SU	47.041	218
Purdue University	410125418/ 501-2401-01	SU	47.076	98,522
Rice University	R39864	SU	47.079	24,236
San Diego State University	53702A P1529 7804 211,OPP-0421588	SU	47.078	18,276
Seattle University	1213106100	SU	47.076	25,891

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Sol Gel Solutions	0740718/ SGS 073007	SU	47.041	42,074
St. Cloud State University	127480	SU	47.074	43,435
State University of New York Stony Brook	1058582-2-41159	SU	47.074	34,303
The Scripps Research Institute	PO- 5-75477/CCF05292	SU	47.070	1,845
The Virtual Reality Medical Center	IIP-0750551	SU	47.041	24,343
Tuskegee University	3421530 056 62112/ 34-21530-038- 62112	SU	47.076	102,366
Unavco	EAR-0350028-16	SU	47.050	535,464
University of Arkansas	SA0408119/ SA0810246	SU	47.041	32,615
University of California	2007-1900,DBET-0709085	SU	47.041	35,644
University of California	S0182425	SU	47.074	28,150
University of California (Merced, CA)	DMR-0745786-FSU	SU	47.049	82,124
University of California (Riverside)	S-000207	SU	47.074	28,499
University of California (San Diego)	10268616/ 10280492	SU	47.050	38,931
University of California Davis	II-RR 014195-UFL	SU	47.074	105,267
University of California Irvine	2005-1529	SU	47.074	56,511
University of California Los Angeles	1000 G GB151/ 1000 G HE152	SU	47.049	968,136
University of California Santa Barbara	KK9120	SU	47.041	19,939
University of California Santa Barbara	KK8121	SU	47.049	100,162
University of Connecticut	6459 / FRS-524943/ PSA#4822 FSR# 523439	SU	47.070	33,172
University of Connecticut	5497	SU	47.074	20,777
University Of Delaware	SUBAWARD 17899	SU	47.041	12,941
University of Georgia	RR100-500/3501288	SU	47.050	97,481
University of Georgia	RR246-026/4688448	SU	47.076	3,578
University of Hawaii	Z812082-	SU	47.049	139,518
University of Houston	R08-0089	SU	47.049	68,586
University of Illinois	2006-02704-01	SU	47.050	42,391
University of Iowa	0502354	SU	47.049	28,865
University of Kansas	FY2007-020	SU	47.074	2,886
University of Miami	66059H/ 66270X/ P771049/ P771049,OCE0432368	SU	47.050	54,437
University of Minnesota	A5286056136	SU	47.049	23,265
University of Minnesota	X4039076101	SU	47.076	98,315
University of Missouri - Columbia	C00016056-1	SU	47.041	25,372
University of Nebraska	415421	SU	47.049	32,770
University of Nebraska	25-0511-0057-002	SU	47.070	64,645
University of Nebraska	25-0550-0001-003	SU	47.078	18,617
University of Nebraska - Lincoln	25-0550-0001-130	SU	47.078	4,595
University of Nevada	15BB146376,CMS-0420347/ P.O. # 19BP168852	SU	47.041	55,091
University of Nevada	16BB154156	SU	47.074	34,554
University of North Carolina	#2975-05-0520-USFL/ #2975-07-0580- USFL	SU	47.070	59,152
University of North Carolina at Charlotte	2975-05-0520-FSU/ CNS-0540523	SU	47.070	62,615
University of Notre Dame	227000524024294/ PHY02-07072/ PHY-0715396	SU	47.049	9,865
University of Pittsburgh	9002153	SU	47.041	77,090
University of Southern California	117315	SU	47.070	28,427
University of Southern California	068834	SU	47.076	98,935
University of Southern Mississippi	GR02399-D10	SU	47.050	54,599
University of Tennessee	OR3417-001.15	SU	47.049	7,000
University of Texas at Austin	UTA#05-598	SU	47.050	40
University of Texas at El Paso	26-1006-9254/ 26-1007-49-62,CNS- 0837556	SU	47.070	169,154
University of Texas Austin	UFA08-397	SU	47.080	2,985
University of Vermont	20394-University Florida	SU	47.074	60,163
University of Virginia	GA10543-124790	SU	47.050	65,126
University of Washington	138109	SU	47.070	18,404
University of Wisconsin	647F253	SU	47.049	75,085
University of Wisconsin - Madison	316H691	SU	47.074	228
Washington State University	108344-G002300	SU	47.041	53,120
Washington University in St. Louis	29821P	SU	47.076	67,904
Wayne State University	WSU07078	SU	47.079	86,400
Wildlife Trust	00073497	SU	47.074	62

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Woods Hole Oceanographic Institute	Agreement #: A100547	SU	47.050	21,378
Total - National Science Foundation				\$7,743,191
U. S. Small Business Administration				
Various Sources	SEE1424-1036-00	SU	59.037	119,999
Total - U. S. Small Business Administration				\$119,999
U. S. Environmental Protection Agency				
Alaska Department of Fish and Game	COOP 08-063	SU	66.951	13,846
Columbus State University	Subagreement	SU	66.439	2,598
Gulf of Mexico Foundation	5004	FDEP	66.475	8,637
Lockheed Martin	7100036575	SU	66.UNK	97,003
National Fish and Wildlife Foundation	20020269013	SU	66.UNK	1,117
Osceola County	US EPA X7-96433105-1	SU	66.436	193,776
Pegasus Technical Services, Inc.	PEGSUB00010	SU	66.UNK	59,190
QORE , Inc.	5830131400	SU	66.818	4,114
Science Applications International Corporation	4400105430	SU	66.UNK	53,484
Sol Gel Solutions	Sol-Gel / UF 2009-01	SU	66.UNK	66
Southwest Florida Regional Planning Council	20253	SU	66.456	113
St. Johns River Water Management District	25176	SU	66.456	17,007
Tampa Bay Estuary Program	PO # 6480/ Purchase Order 6433/ T-99-01	SU	66.456	106,295
Tampa Bay Estuary Program	2500129000	SU	66.510	117,401
Trax International	120702537-Agreement FIU-TRAX(U)	SU	66.419	6,837
University of Cincinnati	005162/1005662,83322301-01	SU	66.509	86,417
University of Georgia	EPA DW-12-94591901-0	SU	66.UNK	1,153
University of Maryland	Z919104	SU	66.509	12,595
University of Tennessee	OR5458-001.01	SU	66.509	13
Total - U. S. Environmental Protection Agency				\$781,662
U. S. Department of Energy				
Argonne National Laboratory	5F-00497	SU	81.UNK	21,934
Battelle Energy Alliance LLC	00065037/ 00075400/ 00082769/ 0082742/ 71334/ 72455	SU	81.UNK	142,366
Battelle Memorial Institute	38184	SU	81.UNK	4,759
Battelle Pacific Northwest Lab	15403	SU	81.UNK	125,797
Bechtel BWXT Idaho	00024953/ 00044249	SU	81.UNK	95,193
Black Laboratories LLC	218000540017212	SU	81.UNK	7,222
Brookhaven National Lab Association	140422	SU	81.UNK	24,813
Carnegie Institution for Science	DE-FC03-03NA00144	SU	81.121	1,513
Clemson University	0501SR118	SU	81.089	4,300
Clemson University	123475582192005662	SU	81.113	26,187
Duke University	07-SC-NICCR-1059	SU	81.049	118,725
Duke University	7-SC-NICCR-1015	SU	81.UNK	118,440
Duke University Medical Center	06-SC-NICCR-1067	SU	81.049	10,020
Fermi National Accelerator Lab	554581	SU	81.049	31,187
Fermi National Accelerator Lab	570362/ 580081	SU	81.UNK	42,661
Fermilab	FERMILAB 512191	SU	81.049	135
Fermilab	563193/ 574983/ Fermilab 557158	SU	81.UNK	128,749
Florida Hydrogen Initiative, Inc.	200505	SU	81.087	219,935
Framatome Technologies, Inc.	135869/ CP04-0223	SU	81.UNK	25,085
General Electric Company	700147521	SU	81.UNK	66,984
General Motors Company	TCS75068	SU	81.087	23,571
Howard University	DE-FC02-02-EW15254	SU	81.049	995
Howard University	633254-192518	SU	81.123	2,431
Idaho National Laboratory	00081977/ 62267	SU	81.UNK	98,184
Indian Eyes LLC	29375, Release 1, TO	SU	81.UNK	16,251
Iowa State University	SC-08-315	SU	81.049	671
Jefferson Science Associates LLC	07-P2286	SU	81.UNK	14,458
Los Alamos National Laboratory	50030-001-07/ 63471-001-08	SU	81.UNK	38,220
Los Gatos Research, Inc.	091004524022407	SU	81.UNK	3,858
Medical University of South Carolina	MUSC 050307	SU	81.UNK	5,580
Midwest Research Institute Renewable Energy Lab	XAT-7-77012-01	SU	81.UNK	29,025
Muons, Inc.	20080908	SU	81.UNK	29,466

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National Association of State Energy Officials	DE-FC36-03GO13026	SU	81.041	2,236
National Childhood Cancer Foundation	18274	SU	81.UNK	60,096
National Renewable Energy Laboratory	XXL54420508	SU	81.087	116,338
National Research Council	P280196	SU	81.UNK	24,265
New Mexico State University	DEFC36-07GO17034	SU	81.117	143,213
Northern Arizona University	MPC35TY-A3	SU	81.049	88,132
Oak Ridge Associated University	210000524021548/ 4000075795	SU	81.UNK	69,058
Oak Ridge Institute for Science and Education	RQ02-S	SU	81.UNK	2,000
Oak Ridge National Lab	00063912	SU	81.049	563
OMEGA-P	DEFG02-08ER86354	SU	81.049	32,264
Research and Development Solutions LLC	41817M4083	SU	81.UNK	19,320
Sandia National Lab	00063912	SU	81.049	1,690
Sandia National Laboratories	321282/ 730469/ 881506/ DOC # 795719 PO# 765/ PO 765393 DOC 826155/ PO765393/ DOC0847488	SU	81.UNK	169,872
Science Applications International Corporation	4400150160	SU	81.087	299,301
Siemens US Westinghouse Power Company	SIE.US-001-2006	SU	81.UNK	1
Sky Train Corporation	US DOE	SU	81.UNK	26,904
Solar Rating and Certification Corporation	US DOE	SU	81.UNK	372,307
Southern Forest Research Partnership, Inc.	00074260	SU	81.087	16,299
Sporian Microsystem	200610	SU	81.089	13,106
Supercon, Inc.	100817/ 101036	SU	81.UNK	100,543
Texas State Energy Office	CM718	SU	81.UNK	15
The Consortium For Plant Biotechnology Research, Inc.	00072436/ G012026-255/ G012026- 275/ G012026-256/ G012026-263/ G0120626-242/ G01206-277	SU	81.087	218,534
Tulane University	TUL-544-06/07,DE-FC02-06ER64298	SU	81.049	77,832
Ultrahinet	UF-UHN-010709-001	SU	81.049	25,735
University of California Berkeley	SA5862-11880	SU	81.049	110,040
University of California Livermore Lab	B568621/ B573263	SU	81.UNK	95,360
University of California-Los Alamos National Laboratory	00029065	SU	81.049	203
University of California-Los Alamos National Laboratory	47829-001-07/ 93115-001-04 8C	SU	81.UNK	7,975
University of Chicago/Argonne National Laboratory	9F-30421	SU	81.UNK	24,451
University of Michigan	3001160599	SU	81.057	25,932
University of Michigan	3001062066	SU	81.UNK	61,039
University of Mississippi	07-11-036	SU	81.089	66,276
University of Nebraska	26-6223-724006/US	SU	81.UNK	50
University of Notre Dame	084009524025234	SU	81.UNK	17,775
University of Pittsburgh	0001229 Prj 404024-2	SU	81.049	77,650
University of Texas at Austin	UTA08-485	SU	81.UNK	45,979
UT-Battelle	4000053829/ 4000057939	SU	81.UNK	182,348
UT-Battelle LLC	4000006057/ 4000058800/ 4000060996/ 4000062415/ 4000069877/ 4000073383	SU	81.UNK	412,780
Verenium Biofuels	DE-FC36-07GO17058	SU	81.087	325,962
XI Tech Group	GO12026 261	SU	81.UNK	311
Total - U. S. Department of Energy				\$4,812,470
U. S. Department of Education				
Adult and Community Education	975-1929A-9P101	SU	84.002	17,175
Association for Institutional Research	129000540010697	SU	84.UNK	4,085
Bay County Public Schools	302000540018816	SU	84.UNK	89,230
Brevard Public Schools	050-1619A-9CCP1	SCC	84.048	13,353
Center For Civic Education	00073515/ 00078565	SU	84.UNK	68,726
Chicago Arts Partnerships	07-307/ 08-251/ SUB-09-583	SU	84.351	25,400
Childrens Forum, Inc.	S349A050126/ S349A05126	SU	84.UNK	43,574
Clemson University	P116J080038	SU	84.116	5,526
Columbia County	00036885/ 00069109	SU	84.215	27,843
Columbia County	00078864	SU	84.UNK	2,441
Columbia County School District	00072318	SU	84.215	98,990
Columbia County School District	00067684	SU	84.UNK	11,262
Corporation for Public Broadcasting	11749	SU	84.295	65,574
Council for Aid to Education	098000524025380	SU	84.116	1,183
Daemen College	P116J040052	SU	84.116	825
DeSoto School Board	80000957	FDOH	84.027	40,000

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Duval County Public Schools	P334A020187/ P334A060164/ P334A080178	SU	84.334	151,730
Duval County Public Schools	4509015547	SU	84.351	69,242
Duval County School Board	1602357A7CF01	SCC	84.366	7,203
Educational Testing Service	1777102200/ S283A50007-USF	SU	84.283	226,047
ElmNet	620001/ 620005/ 620006	SCC	84.032	1,054,332
Embry Riddle Aeronautical University	2299-01	SU	84.116	5,000
Escambia County School District	220468	SU	84.367	21,834
Family Network on Disabilities of Florida	20252/ 5830129600	SU	84.310	30,075
Flagler County Schools	180-1610A-OCR01	SCC	84.048	37,198
Florida Alliance for Assistive Services and Technology, Inc.	08-ARDC/ 09-ARDC	SU	84.224	129,455
Georgia State University	GLC62-01	SU	84.324	28,599
Gulf Coast Academy of Science	2702986A9C001	SU	84.UNK	3,248
Heartland Educational Consortium	1777105000	SU	84.184	21,243
Hillsborough County School District	Q304C070025	SCC	84.304	81,748
Hillsborough County School District	U350A040011	SCC	84.350	140,069
JBL Associates, Inc.	08-SHOW-0015 (ED-04-CO- 0107/0005)	SCC	84.UNK	1,088
Lake County School Board	350-1619A-9CCP1	SCC	84.048	7,131
Lee County School Board	PO A 84956	SU	84.184	1,926
Leon County School Board	29681	SU	84.010	32,279
Leon County School Board	556340/ 558874	SU	84.287	17,504
Manatee County School Board	1728104400/ 1728104444	SU	84.027	10,019
Marion County Public Schools	420-2258A-8CH01	SU	84.367	6,771
MDRC	233-03-0034	SU	84.215	974,332
Miami University	USF-USDOE07-01	SU	84.365	17,193
Miami University of Ohio	UCF-USDOE07-01	SU	84.365	43,832
Middle Tennessee State University	C08-0663	SU	84.366	91,399
National Cued Speech Association	1219101100	SU	84.215	12,525
National Writing Project	05FL09	SU	84.257	134
National Writing Project	004-FL08/ 01-FL06/ 99-FL05	SU	84.UNK	159,296
North Carolina State University	2000164902	SU	84.116	1,983
North East Florida Educational Consortium	741-09-001	SU	84.305	13,055
Nova Southeastern University	1760100000	SU	84.361	15
Ohio Board of Regents	GHG157670606	SCC	84.366	76,501
Ohio State University	RF01066987	SU	84.305	62,546
Orange County Public Schools	480-2249A-9CT01	SCC	84.367	24,693
Oregon Health & Science University	GCDRC0139A B/ GCDRC0180	SU	84.133	4,586
Osceola County Schools	490-2357A-7CF01	SU	84.366	107,022
Panhandle Area Educational Consortium	07-270/ 07-273/ 08-040/ 08-135A/ 08- 136A/ 08-176	SU	84.366	220,575
Polk District School Board	530-2986A-8C304	SCC	84.282	192,713
Putnam County School Board	758-09-001	SU	84.184	162,476
Putnam County School Board	756-08-175	SU	84.359	41,978
Putnam County School Board	750-07-002-8607	SU	84.367	22,751
RMC Research Corporation	186000524021274/ 186000524022325/ 186000524024384	SU	84.283	756,877
Salus University	57201	SU	84.325	25,126
School Board of Broward County	060-1619A-9CCP1	SCC	84.243	63,170
School Board of St. Johns County	39357	SU	84.318	396,491
School Board of Union County	800251	SU	84.366	144,427
School District of Hillsborough County	290-1919A-9CG01	SCC	84.002	251,980
Shepherd Center	00067037	SU	84.133	5,528
Siskin Childrens Institute	00079473	SU	84.324	36,943
Southwest Educational Development	H133A080007	SU	84.133	65,872
Southwest Florida Workforce Development	20281/ 20282	SU	84.287	7,603
SRI International	51-001030	SU	84.326	17,041
St. Thomas University	P031C080179	SCC	84.031	93,472
Texas A & M Research Foundation	S060053	SU	84.324	209,661
The School Board of Hillsborough County	09-MSAP02/ 1777103500	SU	84.165	137,207
The School Board of Hillsborough County	#09-SLC02-A/ #09-SLC02-B/ 1728103800/ 1777103400/ 5830125800	SU	84.215	218,887
The School Board of Hillsborough County	1724100500	SU	84.304	70,870

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The School Board of Hillsborough County	#09-VPSCM01-B/ 09-VPSC02/ 1777103600	SU	84.361	287,374
The School Board of Hillsborough County	290-2357A-7CF01	SU	84.366	131,515
The School Board of Hillsborough County	#09-TIF02/ 1777103000	SU	84.374	171,453
The School Board of Miami-Dade County, Florida	R02371158, R02397397, R02390991, R02415462	SCC	84.350	68,979
The School District of Osceola County	5830126400	SU	84.184	16,453
The School District of Palm Beach County	43876	SCC	84.215	10,544
Union County School Board	PO# 800319	SU	84.366	17,581
University of Arkansas	SA0907007	SU	84.116	3,705
University of California Davis	K012843-01	SU	84.116	949
University of California, San Diego	10277539-001/ 10277539-003/ PO 10242925	SU	84.305	150,651
University of Central Arkansas	42031	SU	84.116	322
University of Illinois (at Chicago)	2006-00687-09-00	SU	84.133	12
University of North Carolina at Wilmington	ADMIN FUNDING/ SUB AWARD# 550341-02-FAU	SU	84.116	6,028
University of Oregon	No. 222471A	SU	84.324	10
University of Oregon	222841A/ 223561B/ Subgrant #221891D	SU	84.326	242,200
University of Pittsburgh	0001220/ 0002755	SU	84.133	38,269
University Of Texas at El Paso	26-1507-5261,9116N080010	SU	84.116	11,345
University of Utah	2305049	SU	84.027	16,673
University of Washington	374080/ 963270/ H325G02003	SU	84.325	5,774
Urban Institute	07998-000-00-UFL-01	SU	84.305	253,145
Vanderbilt University	19231/ 19231-S1/ VUMC 34193	SU	84.324	243,476
Vanderbilt University	19758-S1	SU	84.326	50,743
Various Sources	1744103500	SU	84.318	1,213,947
Virginia Polytechnic Institute	CR-19300-320803	SU	84.116	4,439
Volusia County Schools	640-1578A-8CT01	SCC	84.243	907
Washington County School District	220463	SU	84.366	14,724
Total - U. S. Department of Education				\$10,290,906
U. S. Department of Health and Human Services				
Above Fitness Products	00080689	SU	93.846	8,790
Achieve Management, Inc.	5830128900	SU	93.630	10,749
ACS Government Healthcare Solutions	156000524020125	SU	93.778	33,378
Advocates for Human Potential	280-99-0200	SU	93.958	1,824
Albert Einstein College of Medicine	9-526-3406	SU	93.866	15,960
All Childrens Hospital	6414104700	SU	93.110	3,643
Ambulatory Pediatric Association	00056162	SU	93.UNK	1,495
American College of Radiology	U10 CA21661	SU	93.395	347,712
American College of Radiology	00049090/ 00059226/ 00061963/ 00073133/ 00075881/ 00077669	SU	93.UNK	101,954
American Institutes for Research	280-2003-00042/ PO108202	SU	93.104	76,269
American Institutes for Research	00143-02054-001	SU	93.243	8,134
American Institutes for Research	00015-1888.001/ 00302-02279.001/ 5R01DA019984-03	SU	93.279	44,173
American Institutes for Research	90CO1044/01	SU	93.652	66,336
American Psychological Association	333375,2T36GM08640-02A1	SU	93.859	11,061
Amron Corporation	0337901	SU	93.286	116
Area Agency on Aging	IA009-9705	SU	93.052	15,905
Area Agency on Aging for Southwest Florida	OAA 333.09/ OAA333.08	SU	93.052	53,097
Arizona State University	07-727/ 08-933	SU	93.242	76,142
Arizona State University	08-900	SU	93.856	105,955
Association of American Medical Colleges	RMPHEC-GME 08-009	SU	93.283	11,255
Association of Schools of Public Health	S3026-23/24	SU	93.283	5,509
Axogen Corporation	AX1001	SU	93.UNK	29,681
Barlow Scientific	00073471	SU	93.837	1,219
Battelle	215029	SU	93.UNK	13,388
Baylor University	PO 5600388266	SU	93.389	101,143
Beckman Research Institute/City of Hope	700-06a	SU	93.395	16,485
Big Bend Community Based Care	0105-0	SU	93.590	1,223
Boston Medical Center	0216503	SU	93.855	196,643
Boston University	RA231553BAJ	SU	93.121	8,470

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Boston University	RA251127BAJ	SU	93.837	109,674
Brandeis University	4-01202	SU	93.855	51,013
Brandeis University	4-01155	SU	93.859	85,050
Broward County Board of County Commissioners	06SAHCS8346RW	FDOH	93.914	3,657,433
Brown University	00000205	SU	93.866	30,419
Brunel University West London	1213106000/ 7 R01 EB001640-05	SU	93.286	45,424
Burnham Institute	R01 AI066244	SU	93.855	60,303
Butler Hospital	9071-8343	SU	93.242	87,001
Case Western Reserve University	267038480301	SU	93.389	116,167
Case Western Reserve University	N01-DK-6-2203	SU	93.859	138,863
Cedars Sinai Medical Center	00070334/ 00070335	SU	93.837	57,642
Center for Research to Practice	1 R01 MH076158/ 1R01MH076158	SU	93.242	46,385
Chameleon AdaptiveWare	00068774	SU	93.361	29,456
Chapel Hill Training Outreach Project	5830120100	SU	93.590	49
Child Abuse Council, Inc.	6414102200/ 6414102210/ 6414105400	SU	93.778	163,415
Childrens Board of Hillsborough County	001-569-8769-1-04	SU	93.958	14
Childrens Home Society	136000540015051	SU	93.652	84,036
Childrens Home Society of Florida	5830124800	SU	93.243	117,133
Childrens Hospital Boston	00068690	SU	93.855	51,917
Childrens Hospital Los Angeles	00075158	SU	93.UNK	540
Childrens Hospital New Orleans	00019887	SU	93.UNK	1,098
Childrens Hospital Philadelphia	00068461/ 00079424	SU	93.395	13,351
Childrens Hospital Philadelphia	00049063	SU	93.838	72,600
Childrens Hospital, Philadelphia	5R03 CA130028 (CHOP)	SU	93.393	21,811
Childrens Oncology Group	17681	SU	93.UNK	24,874
Childrens Services Council - Broward Cty	08-4103	SU	93.243	25,709
Chipola Healthy Start Coalition	COSM3-RA-A3	FDOH	93.778	202,500
City of Jacksonville	AGR-2008-066-A1/ AGR-2009-111	FDOH	93.914	658,950
Codexis, Inc.	00062518	SU	93.UNK	36,993
Collagen Matrix	R01HD41747	SU	93.865	16
Colorado State University	G-4803-1	SU	93.866	103
Columbia University	540353	SU	93.172	1,723
Columbia University	ONE (1)	SU	93.853	186,356
Columbia University	5-36321	SU	93.856	105,035
Community Based Care of Volusia and Flagler Counties	D12-05-USF-TRN/ D12-07-USF-TRN	SU	93.658	10,428
Community Partnership for Children	D12-08-USF-TRN	SU	93.658	330,118
Constella Group LLC	106033.MIAMI.001	FDOH	93.940	33,841
Convergent Engineering	00075191	SU	93.865	17,214
Cornell University	1-R01-MH082425-01	SU	93.242	23,471
Cornell University	41880-8545	SU	93.395	12,380
Cornell University	Site # 160	SU	93.853	3,365
Cornell University	50945-8620	SU	93.855	88,294
Cornell University	46190-8801	SU	93.865	108,171
CRP, Inc.	280-02-0601	SU	93.243	31,824
Dana Farber Cancer Institute	1151601	SU	93.395	10
Dartmouth College	530676577	SU	93.242	158
Deschutes Research & Applied Behavior Science Press	6405102300	SU	93.242	12,187
Doctors Memorial Hospital	00005605	SU	93.226	35,368
Drexel University	232379-3850	SU	93.242	2,885
Duke Clinical Research Institute	DUKE University SITE #302	SU	93.UNK	40,247
Duke University	00070255/ 00073146/ 00075933/ 00078199	SU	93.853	274,302
Duke University	00077513	SU	93.865	1,443
Duke University	Duke University.; Z9001/ STICH-5000	SU	93.UNK	22,563
Duke University Medical Center	05-SC-NIH-1054	SU	93.273	43,393
Duke University Medical Center	06-SC-NIH-1015	SU	93.866	52,849
Duval County School Readiness Coalition	AGR 2009-050	FDOH	93.575	202,788
Early Learning Coalition Manatee Co., Inc - Child Care Development Fund	SR319	SCC	93.575	145,774
Eastern Coop Oncology Group	00034092/ 00049411/ 00050844/ 00052480/ 00055544/ 00056100/ 00062384/ 00064726/ 00064745/ CALGB100104/ E2902/ PSAUFLRM00	SU	93.UNK	67,310
Eckerd Youth Alternatives, Inc.	USF CBC TRNG 08/09	SU	93.150	367,253
EIC Laboratories, Inc.	00070006	SU	93.UNK	10,231

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Emmes Corporation	00052636/ 00060943	SU	93.UNK	40,469
Emory University	U38/CCU423095	SU	93.283	11,220
Emory University	5-41990-G1	SU	93.394	88,776
Emory University	5-21866-G1	SU	93.859	4,069
Escambia County Healthy Start Coalition	COSQ2-R1A1/ COSQ3-R1A1	FDOH	93.778	322,250
Escambia County Healthy Start Coalition	COSQ4-R1A1	FDOH	93.994	57,212
Everglades Area Health Education Center	03-277/ EAHEC/ None	SU	93.107	1,062
Florida Coalition Against Dome	142001540018820	SU	93.UNK	7,657
Florida Development Disabilities Council, Inc.	673HC07B/ 706HC08/ 708HC08/ 730HC08/ 731HC08/ 749HC09/ 751CL09	SU	93.630	95,201
Florida Development Disabilities Council, Inc.	753HC09B	SU	93.UNK	5,321
Florida Developmental Disabilities	386IP02/ 456HC02C/ 503EM03/ 536HC03B/ 556IP04/ 568CM05/ 666CL07C/ 67811P07C/ 680EM07B/ 686CL07/ 703EM08C/ 728CL09/ 733EM09C/ 761EM09D	SU	93.630	494,631
Florida Developmental Disabilities Council, Inc.	692IP08C/ 700CD08/ 7161P08	SU	93.630	27,962
Florida Healthy Kids Corporation	6414105100/ 6414105600	SU	93.767	112,205
Florida Immigrant Advocacy Center	154000524023700	SU	93.566	59,253
George Washington University	00068343/ 00070704/ 00075674/ 06- M09/ S-TRN0708-NL17/ S-TRN0809- GN58	SU	93.847	2,202,961
George Washington University	23301-2-CCLS20127A	SU	93.UNK	19,936
Georgetown University	RX 4285-890	SU	93.600	35,350
Georgia Institute of Technology	R7319-G2/ R8604-G1	SU	93.847	115,019
Goodwill-Suncoast Industries	5820108100	SU	93.243	57,558
Gulf Coast South Area Health Education Center	1S11AR47455-01A1	SU	93.846	403,255
H. Lee Moffitt Cancer Center	10-13852-99-01-G3/ 10-15198-99-01- G1/ 10-15695-99-01-G1/ 2005-009	SU	93.393	30,380
H. Lee Moffitt Cancer Center	10-14025-04-05-C1	SU	93.394	11,344
H. Lee Moffitt Cancer Center	10-14288-02-01-C2/ 10-14288-02-03- C1/ 10-15048-02-07-C1/ 1015346-99- 01-G1/ 5 P01 CA118210-03	SU	93.395	68,421
H. Lee Moffitt Cancer Center	10-15048-03-07-C1	SU	93.397	9,845
H. Lee Moffitt Cancer Center	10-13395-99-01-G2/ 10-13512-99-01- G2/ 10-14057-04-01-G1/ 10-14057-04- 01-G2	SU	93.399	35,752
H. Lee Moffitt Cancer Center	11-15474-99-01-G3/ 11-15474-99-01- G4	SU	93.855	5,328
H. Lee Moffitt Cancer Center	60-14599-02-01-G3	SU	93.879	23,086
Harvard Medical School	149048-0007,2R01A1018045-29	SU	93.855	12,271
Harvard University	00067048/ 00072079/ 00077656/ 00080095/ 00080096	SU	93.865	392,091
Health Planning Council	CODH I	FDOH	93.917	45,682
Health Planning Council of Northeast Florida	C08-05, C08-04, C09-04	FDOH	93.917	28,588
Health Planning Council of Southwest Florida	CODH1	FDOH	93.917	18,038
Health Research, Inc.	3555-01	SU	93.286	65,213
Healthy Families Nassau/Baker	HF-08-09-33	FDOH	93.558	412,712
Healthy Start Coalition	01-0809 & 02-0809/ HSCNT/ HSMCD/ SRCHD02-08-09	FDOH	93.778	778,970
Healthy Start Coalition	HSCNT	FDOH	93.926	736,435
Healthy Start Coalition	HSCNT/ SRCHD02-08-09	FDOH	93.994	286,748
Healthy Start Coalition of Flagler & Volusia Counties	HS-DS-06/07-02, HS-DS-07/08-03	FDOH	93.994	33,381
Healthy Start Coalition of Hardee, Highlands and Polk Counties, Inc	0809PO	FDOH	93.994	131,169
Healthy Start Coalition of Hardee, Highlands and Polk Counties, Inc.	0809 HA-MW	FDOH	93.778	84,127
Healthy Start Coalition of Hardee, Highlands and Polk Counties, Inc.	0809 HA / 0809 HAGPNC/ HSCNT	FDOH	93.994	45,009
Healthy Start Coalition of Miami-Dade, Inc.	HSRNO809	FDOH	93.778	44,031
Healthy Start Coalition of Miami-Dade, Inc.	HSDMO0809/ HSHRNO809	FDOH	93.994	6,969
Healthy Start Coalition of North Central Florida, Inc.	HSCNT	FDOH	93.778	10,570
Healthy Start Coalition of North Central Florida, Inc.	HSCNT	FDOH	93.994	31,824
Healthy Start Coalition of Pinellas County	1 H5MMC10873-01-00	SU	93.110	16,670
Healthy Start Coalition of Sarasota	SCHD-CC-08-09	FDOH	93.778	48,113
Healthy Start Coalition of Sarasota	SCHD-CC-08-09	FDOH	93.994	57,623

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Healthy Start Coalition of Southwest Florida, Inc.	HSCNT	FDOH	93.778	118,765
Healthy Start Coalition of Southwest Florida, Inc.	HSCNT	FDOH	93.994	27,669
Healthy Start Coalition of the Florida Keys	HSCNT	FDOH	93.778	87,294
Healthy Start Coalition of the Florida Keys	HSCNT	FDOH	93.994	58,097
Healthy Start Community Coalition of Okaloosa-Walton Counties, Inc.	HSCNT	FDOH	93.994	20,061
Healthy Start of North Central Florida	00075534	SU	93.778	332,368
Healthy Start of North Central Florida	00081876	SU	93.994	67,155
Healthy Start of North Central Florida, Inc.	HSCNT	FDOH	93.778	3,839
Healthy Start of North Central Florida, Inc.	HSCNT	FDOH	93.994	13,795
Hemophilia of Georgia	MCHB #2H30MC00011-19	SU	93.110	38,942
Hillsborough County	H.C. 07-0260/ H.C. 08-0317/ H.C.08- 0317	SU	93.153	342,209
Hillsborough County	06-1386	SU	93.243	37,595
Hillsborough County Board of County Commissioners	H89HA000024	FDOH	93.914	478,920
Hillsborough County Board of County Commissioners	BOCC #08-0225(07-0288)	FDOH	93.924	3,785,334
Hillsborough County Health and Social Services Department	BOCC DOC# 08-0494	FDOH	93.917	20,000
Hillsborough Kids, Inc.	5820110200	SU	93.658	27,805
Hillsborough County Commisioners	59-6000-6161	FDOH	93.100	161,384
HIPPY USA	SR935	SU	93.658	50
Hispanic Serving Health Professions School	325128-USF/GHCPH-01	SU	93.283	741
HSC of Jefferson/Madison/Taylor	COSL6-R2A1	FDOH	93.778	50,012
HSC of Jefferson/Madison/Taylor	COSL6-R2A1	FDOH	93.994	49,110
Hug Me	H76HA00741	FDOH	93.918	28,411
Human Resources Research Organization	07-09	SU	93.104	91,627
Indian River County Healthy Start Coalition	HSCNT	FDOH	93.994	2,791
Indiana University	00069035/ 00069049	SU	93.389	107,173
Indiana University	11012	SU	93.866	33,019
Indiana University	541375	SU	93.867	60,431
Intelligent Hearing Systems	5R44DC008022-03	SU	93.173	163,204
Iowa State University	430-17-02	SU	93.865	35,966
Jaeb Center for Health Research	00065088/ 00067380	SU	93.867	22,471
Jewish Family and Childrens Services	5820108600	SU	93.086	43,972
John Hopkins University	JHU PO # 2000061399	SU	93.226	45,279
John Hopkins University	2000010417/ 2000056563	SU	93.395	38,397
John Hopkins University	00061442	SU	93.837	2,200
John Hopkins University	JHU 8410-69542-X	SU	93.838	504,757
John Hopkins University	2000362570	SU	93.853	64,094
John Hopkins University	2000009977	SU	93.866	4,586
John Hopkins University	6124100200/ U01EY014660-02	SU	93.867	171,728
John Hopkins University	00054555/ 00061107/ 8403-23589-1	SU	93.UNK	5,303
Johnnie B. Byrd, Sr. Alzheimers Research Institution	1229103800	SU	93.866	36,415
Justice Resource Institute	Ck No 147976	SU	93.243	18,203
Kids Central	C07P-D028/ CO8P-D028	SU	93.556	541,976
Lam Foundation	00069323/ 00069354	SU	93.389	3,663
Lam Foundation	JK0700172	SU	93.853	130,064
Lee County School Board	PO D 04007	SU	93.600	2,252
Louisiana State University	26607/ 27747	SU	93.867	2,201
Lovelace Biomedical & Environmental Research Institute, Inc.	JK0700172	SU	93.853	116,058
MACRO International	35126-3S-545/ 35168-6S-757	SU	93.104	244,052
MACRO International	33430-8S-1239/ 35126-4S-626	SU	93.243	82,293
MACRO International	35064-0S-336	SU	93.UNK	53,093
Magellan Bioscience Group, Inc.	1R43A1076051-01	SU	93.855	33,625
Magna Systems, Inc.	5820108700	SU	93.230	19,246
Manila Consulting Group, Inc.	277-04-6099/ 5830124500	SU	93.243	448
Massachusetts Eye and Ear Infirmary	00066911/ 00075866/ 00076474	SU	93.173	31,006
Massachusetts General Hospital	00061258	SU	93.103	18,340
Massachusetts General Hospital	PS 219337	SU	93.839	24,027
Massachusetts General Hospital	00060586/ 2004A004864/219314/ 6125101600	SU	93.853	29,546
Massachusetts General Hospital	00069465/ 00069473/ 00076496/ 00076498/ 204803	SU	93.859	649,422
Massachusetts General Hospital	00072958	SU	93.UNK	152,523

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Mayo Clinic	00076660	SU	93.853	975
Mayo Clinic and Foundation	1R01NS052741-01A2	SU	93.853	18,503
Medical College of Georgia	00059925/ 00069097/ 22234-1	SU	93.847	207,377
Medical University of Ohio (University of Toledo)	NS 2005-067	SU	93.837	3,435
Medical University of South Carolina	MUSC07-050	SU	93.173	8,799
Mental Health Care, Inc.	H79 T116630-01	SU	93.243	39,302
Metabolic Solutions	BBT-02 & BBT-03	SU	93.UNK	53,297
Miami Dade County	I30232	SCC	93.UNK	157,685
Michigan State University	61-0834FSU	SU	93.242	16,986
Mid-Florida Center	6405102400/ 6405103300	SU	93.940	19,117
Minority Health Professions Foundation	U50/ATU473408-05	SU	93.283	125,482
Molecules for Health	001-2009	SU	93.837	37,635
Montefiore Medical Center	00076091/ 5R01 ES007912-10	SU	93.113	73,068
Myriad Genetics	00066506	SU	93.UNK	207,932
Nanomedix, Inc.	00064569	SU	93.UNK	5,991
National Childhood Cancer Foundation	16977/ 17436/ 17644/ 18290/ NCCF 13850	SU	93.395	1,582,843
National Childhood Cancer Foundation	17644/ 17725/ 18247/ NCCF 11165	SU	93.UNK	264,175
National Development & Research Institute	U01 DA016201	SU	93.279	10,124
National Fish and Wildlife Foundation	1R21-AI073501-01	SU	93.855	262,781
National Marrow Donor Program	00054837/ 00064658/ 00064659/ 00064665/ 00065317/ 00066006	SU	93.839	43,465
Natura Therapeutics, Inc.	6118101900	SU	93.213	2,345
Natura Therapeutics, Inc.	6118102000	SU	93.866	19,844
Nebraska Health and Human Services	150002524023832	SU	93.283	16,429
Neocytex Biopharma, Inc.	R41NS062531	SU	93.853	134,968
Neuroanalytics	00068927	SU	93.UNK	49,652
New York Blood Center	61012117	SU	93.855	65,488
North Broward Hospital District	2H76HA00210-07-00	FDOH	93.918	206,737
North Carolina State University	2008-0831-02	SU	93.395	59,416
North Carolina State University	2008-0213-01	SU	93.866	45,111
Northeast Florida Healthy Start Coalition, Inc.	HSCNT	FDOH	93.778	72,180
Northeast Florida Healthy Start Coalition, Inc.	2 H49 MC 00051 09 00/ AGR-2006- 060-A2	FDOH	93.926	128,574
Northeast Florida Healthy Start Coalition, Inc.	2 H49 MC 00051 09 00/ AGR-2006- 060-A2	SU	93.926	98,929
Northeast Florida Healthy Start Coalition, Inc.	AGR-2008-026-A3	FDOH	93.994	368,590
Northern Speech Services & National Rehabilitation	182000524025276	SU	93.866	70,076
Northshore University Health System Research Institute	EH06-201-S16	SU	93.UNK	131,808
Nova Southeastern University	2 D39 HP00029-11/ 3-31319	SU	93.189	7,637
Ohio State University	60002535/ 60015098	SU	93.837	8,751
Ohio State University	60004425/ 60011698	SU	93.838	17,580
Ohio State University Research	60014000	SU	93.395	30,354
Ohio State University Research	GRT00007380/60011063	SU	93.865	20,085
Operation PAR, Inc.	5830129800	SU	93.243	8,258
Orange County Government	Y&-154JY6-1541	FDOH	93.914	465,002
Orange County Health Department	OA-002/ OA002; ROA002	SU	93.006	86,472
Oregon Health Sciences University	ABIMO0132_9000612/ ABIMO0134_9000717/ GBIMO0127A(B)	SU	93.859	182,981
Orlando Health	NIMH	SU	93.630	13,849
Ounce of Prevention Fund of Florida	HF-07-08-7/ HF-08-09-7	SU	93.558	950,838
Pacific Institute for Research	0352.01.01	SU	93.273	1,991
Palm Beach Board of County Commissioners	R2007-/R2008-1004/R2009-0838/ R2008-1005/TBD	FDOH	93.914	2,050,473
Palm Healthcare Foundation, Inc.	20060231	SCC	93.178	76,048
Pathfinder Therapeutics	00074345	SU	93.UNK	95,135
Pennsylvania State University	R21MH063721	SU	93.242	9,117
Pennsylvania State University	00011363	SU	93.286	178
Pennsylvania State University	5 RO1 CA071976-13	SU	93.395	8,494
Pennsylvania State University	3057-USF-DHHS-1542	SU	93.865	98,571
Phase 5	00075419/ 00079646	SU	93.242	48,308
Phase 5	00078639	SU	93.273	21,997
Pinellas County	5820113000	SU	93.243	14,511
Prevention Partnership for Children, Inc.	08-p136	FDOH	93.926	111,687
Quantumbio	00066671/ 00079146	SU	93.859	181,008

FEDERAL AWARDING AGENCY / PASS-THROUGH GRANTOR NAME	PASS-THROUGH GRANTOR NUMBER	ADMINISTERING AGENCY	CFDA NUMBER	2008-2009 EXPENDITURES
Reactive Innovations LLC	6416101100	SU	93.206	34,774
Rensselaer Polytechnic Institute	A11618	SU	93.395	25,161
RFE Pharma	00067858	SU	93.867	89,125
Rush University Medical Center	1R01 NS055143-02	SU	93.853	79,259
Sam Technology, Inc.	00053418	SU	93.866	4,313
Saneron CCEL Therapeutics	R41 NS0461550-01/ R41 NS46870-01A1	SU	93.853	4,322
Saneron CCEL Therapeutics	R41 AG031586-01	SU	93.866	6,686
Sarasota County	1721100600	SU	93.104	219,648
Sarasota County Board of County Commissioners	1U79sm57026-01	FDOH	93.104	381,373
Sarasota Family YMCA, Inc.	5820107300/ 5820109400/ CUSFTS7	SU	93.658	171,205
School District of Palm Beach County	2008012109	SU	93.600	4,149
Sloan-Kettering Institute For Cancer Research	00067861/ 00073625	SU	93.396	19,579
Social & Scientific Systems	G62371	SU	93.855	32,253
Social and Scientific Systems	UMIN1 UNOFL	SU	93.855	161,649
South Florida Workforce Investment Board	WS-TS-PY'07-02-00, WS-TS-PY'08-02-00	SCC	93.558	141,315
Southern Illinois University	08-10	SU	93.859	23,155
Southern Research Institute	S08-002	SU	93.395	13,548
Southwest Florida Addiction Services	20068	SU	93.243	7,172
St. Charles Pharmaceuticals	00069106	SU	93.UNK	40,800
St. Jude Childrens Research Hospital	7245945	SU	93.855	188,565
Stanford University	21002350-30611A	SU	93.394	28,505
Stanford University	28615-B	SU	93.395	88,856
Stanford University	22816100-22200-A	SU	93.859	51,204
Sun Nuclear Corporation	Sun Nuclear Corp	SU	93.UNK	23,519
Suny Research Foundation	R532537	SU	93.226	14,845
Supercon, Inc.	100325	SU	93.395	160,232
Temple University	36-0915-197	SU	93.173	72,776
Temple University	36-1835-121/CC014698	SU	93.279	18,620
Texas A & M University	S090018	SU	93.242	84,416
Texas Health and Human Services Commission	529-07-0093-00001	SU	93.256	4,627,205
Texas Tech University	135000524023676	SU	93.213	10,187
The Federation of Families	5830131300	SU	93.243	1,847
The Okeechobee County Family Health/Healthy Start Coalition, Inc.	COSI8-R2A1	FDOH	93.778	41,246
The Okeechobee County Family Health/Healthy Start Coalition, Inc.	COSI8-R2A1	FDOH	93.994	14,406
The Wistar Institute	23682-03-307 PROJ 3/ 23684-03-307, prj. 3	SU	93.839	297,075
TKC Integration Services	300718501-01/ 300819401-01/ PO300819701-01	SU	93.UNK	116,637
TransGenex Nanobiotech, Inc.	TGN-W81XWH-06-C-0015	SU	93.838	93,378
TransGenex Nanobiotech, Inc.	6123107800	SU	93.855	21,605
Treatment Research Institute - TRI	USF20542-02	SU	93.279	52,341
Tri-County Human Services	5UDI TI 11389-05	SU	93.230	1
Unigene Laboratories, Inc.	1213105500	SU	93.847	50,681
United States Civilian Research & Development	RUB 2-2704-MO-05	SU	93.856	470
Universidad del Norte	AI075523	SU	93.855	41,984
University of Alabama	00073142/ 00076407/ 00080015/ 00081458	SU	93.121	629,814
University of Alabama Birmingham	001	SU	93.121	55,076
University of Alabama Birmingham	270863/T0705220030	SU	93.153	258,852
University of Alabama Birmingham	CASG 112	SU	93.220	5,473
University of Alabama Birmingham	00071249/ 00077479	SU	93.226	116,089
University of Alabama Birmingham	5 U01 HD040533-08	SU	93.242	62,450
University of Alabama Birmingham	004	SU	93.394	17,712
University of Alabama Birmingham	007/ T0506010028	SU	93.853	40,388
University of Alabama Birmingham	257071/ 6119116200	SU	93.865	29,314
University of California	1R01 DE019444-01A-UF	SU	93.121	221
University of California	S-0000089	SU	93.173	35,419
University of California	4562sc	SU	93.395	11,557
University of California Los Angeles	University OF CAL 2000 G D	SU	93.242	1,720
University of California Los Angeles	0980 G GH894	SU	93.853	258,883
University of California, Los Angeles	2000 G KN666	SU	93.110	12,205

FEDERAL AWARDING AGENCY / PASS-THROUGH GRANTOR NAME	PASS-THROUGH GRANTOR NUMBER	ADMINISTERING AGENCY	CFDA NUMBER	2008-2009 EXPENDITURES
University of California, Los Angeles	1581 G JB151	SU	93.389	171,396
University of Cincinnati	20791 SAP1004877	SU	93.399	17,296
University of Cincinnati	004974/1005378/ P021-040-K663-1105	SU	93.853	12,525
University of Colorado	FY06.083.007	SU	93.242	150,711
University of Colorado	FY09.339.001	SU	93.UNK	44,654
University of Denver	SC 35877-01-00	SU	93.242	36
University of Georgia	RR166-732/4689078/ RR166-737/4689088	SU	93.859	305,706
University of Georgia Athens	RR274-333/3840488	SU	93.242	11,928
University of Hawaii	1079SN5706/ 5830119900	SU	93.104	6,640
University of Illinois (at Chicago)	2006-06706-01-01	SU	93.242	19,014
University of Iowa	1000606813	SU	93.104	5,478
University of Kansas	QN815456	SU	93.853	111,350
University of Kansas Medical Center	00060818	SU	93.256	9,591
University of Kentucky	5U01PE000002-06	SU	93.239	3,953
University of Kentucky	PJJ02	FDCFS	93.670	118,831
University of Kentucky Research Foundation	4-65493-02-381	SU	93.866	16
University of Louisville	University LOUISVILLE 04-	SU	93.121	698
University of Louisville	08-0580Z06	SU	93.184	17,390
University of Louisville	05-0444	SU	93.853	95,468
University of Louisville Foundation	00068032	SU	93.121	61,525
University of Louisville Foundation	09-0472Z06	SU	93.UNK	13,645
University of Maryland	SR00000336	SU	93.113	33,823
University of Maryland	Z182802	SU	93.242	49,715
University of Maryland	SR00000260	SU	93.286	109,462
University of Maryland	Contract	SU	93.879	121
University of Maryland College	Z195301	SU	93.865	22,649
University of Maryland, Baltimore	202002524022389	SU	93.UNK	1,072
University of Massachusetts	6092346/RFS800125	SU	93.242	13,549
University of Medicine and Dentistry of New Jersey	00080774	SU	93.121	80,890
University of Miami	P50ES12736	SU	93.113	63,540
University of Miami	M774869	SU	93.121	19,949
University of Miami	5R01MH063042-05	SU	93.242	316
University of Miami	2U10DA013720-06	SU	93.279	2,316
University of Miami	1209109000	SU	93.283	1,867
University of Miami	1 R01 EB0822-06A1	SU	93.286	18,052
University of Miami	66316W / M116234-CO/ Subcontract / Prime: 1R01CA129968	SU	93.395	37,774
University of Miami	HHSN61200511007C	SU	93.397	97,310
University of Miami	5U01NS046295-02/ M112513	SU	93.853	25,356
University of Miami	5 R25 GM050083-06, 2 R25 GM050083-07	SCC	93.859	32,308
University of Miami	HHSN275200800002C	SU	93.865	61,626
University of Miami	66367T/ 66475P	SU	93.866	194,099
University of Miami	66479M/ 66497R	SU	93.867	89,409
University of Miami	P785010	SU	93.943	2,284
University of Miami	66158L/ 66474R	SU	93.959	75,014
University of Miami	66483T - PO# M141803	SU	93.969	44,963
University of Michigan	3000924587/ 3001142011/ 300899057	SU	93.173	217,615
University of Michigan	3001147088	SU	93.249	3,574
University of Michigan	3001094848	SU	93.286	1,590
University of Michigan	3000335217	SU	93.UNK	16,245
University of Minnesota	M6426130102	SU	93.173	26,231
University of Minnesota	M6306102201	SU	93.837	177,237
University of Minnesota	N627626901	SU	93.853	328,869
University of Missouri	C00015664-1	SU	93.867	25,822
University of New Jersey Medical School	GAFA064333	SU	93.395	15,881
University of New Mexico	3R29H	SU	93.394	113,384
University of North Carolina	5-51217/ 5-51221	SU	93.121	512,527
University of North Carolina	5-51368	SU	93.393	6,893
University of North Carolina	5-50683/ SERCEB 5-51554/ UNC-CH 5-50781	SU	93.855	593,755
University of North Carolina	00054093/ UNC5-31813	SU	93.UNK	7,088
University of North Carolina at Wilmington	508280-06-01	SU	93.846	9,506

FEDERAL AWARDING AGENCY / PASS-THROUGH GRANTOR NAME	PASS-THROUGH GRANTOR NUMBER	ADMINISTERING AGENCY	CFDA NUMBER	2008-2009 EXPENDITURES
University of North Texas	71078-2007-001	SU	93.866	178,270
University of North Texas Health Science Center	71082-2005-01/ G71101-2009-001/ HS763-000062565/ UNT 71087-2005- 001	SU	93.866	490,698
University of Oklahoma	RS20070334-01	SU	93.867	4,653
University of Pennsylvania	542302/ 5-48063/ 550306	SU	93.846	43,291
University of Pennsylvania	54367/ 550321	SU	93.866	55,161
University of Pennsylvania	549135/ 550797/ PO#2133934	SU	93.867	825,055
University of Pittsburgh	00003074 / 113614-1/ 0003074- 115097/ 0004811/ 108216-1/ 112727- 058	SU	93.837	59,087
University of Pittsburgh	0001010	SU	93.855	73,111
University of Pittsburgh	9000613	SU	93.859	23,064
University of Pittsburgh	0001032/ 0001190	SU	93.UNK	7,348
University of Rochester	414074-G/ P.O. 413970-G/ P.O. 414336-G/ PO 413648-G	SU	93.242	78,063
University of Rochester	414512-G	SU	93.243	14,925
University of Rochester	412852-G/ 414356-G/ 414530-G	SU	93.853	193,513
University of Rochester	413153-G	SU	93.856	4,565
University of Southern California	U61/CCU922095-02-2	SU	93.941	14,270
University of Texas	18901/98350607	SU	93.395	11,215
University of Texas	20289/98010420	SU	93.396	95,736
University of Texas	0004977(A)	SU	93.853	29,692
University of Texas at Houston	0005130 (Core A)	SU	93.865	392,568
University of Texas Austin	UTA07-407	SU	93.853	64,196
University of Texas Austin	UTA07-250	SU	93.867	26,217
University of Texas Health	SUBAWARD #0005532A	SU	93.242	16,610
University of Texas Health Science Center Houston	SUB AWARD #0004387	SU	93.279	6,486
University of Texas Health Science Center Houston	0005718 K/ 0005718F	SU	93.837	7,081
University of Texas Health Science Center Houston	SUBAWARD# 0004977 (B)	SU	93.853	35,850
University of Texas Medical Branch	08-020	SU	93.865	374,683
University of Toledo	NS 2006-091	SU	93.UNK	284
University of Utah	10005103/ 5103	SU	93.648	156,306
University of Vermont	20343-FSU	SU	93.242	153,357
University of Virginia	GC11572.128506/ GC11729.131113	SU	93.UNK	216,272
University of Washington	882080	SU	93.121	50
University of Washington	612768	SU	93.600	32,815
University of Washington	503483/ 620400	SU	93.865	16,411
Utica College	D37HP000892-01-0	SU	93.191	322
Vanderbilt University	5R25GM60190-07	SU	93.157	1,660
Vanderbilt University	19247-S4/ Sub 19247	SU	93.600	104,618
Vanderbilt University	16997-S1	SU	93.865	63,555
Various Sources	C-H3T112855A	SU	93.UNK	3
Volunteer Florida Foundation	159000524023204/ 159000524025648	SU	93.UNK	62,932
Wake Forest University	06-001	SU	93.837	39,783
Wake Forest University	WFUHS10900	SU	93.866	29,432
Wakulla Health Start	HSCNT	FDOH	93.994	10,575
Washington University	29762N	SU	93.394	97
Washington University	2905745A	SU	93.837	28,042
Wayne State University	WSU08015	SU	93.361	83,715
Well Florida / Central Healthy Start Coalition, Inc.	HSCNT	FDOH	93.778	5,630
West Central Florida Area Agency on Aging	2008 OAA Title III-E/ OAA-2009-USF	SU	93.052	57,049
Westat, Inc.	00020207/ 00021104/ 00059099/ 00059111/ 00059112/ 00059114/ 00059116/ 00059117/ 00059119/ 00059120/ 00059121/ 00059122/ 00064366/ 00067724	SU	93.145	160,388
Westat, Inc.	7887-S001/ 7887-S002/ 8530-S041	SU	93.279	584,907
Westat, Inc.	8530-S041	SU	93.865	309,026
Westat, Inc.	00021155/ 00072377/ 8530-5038	SU	93.UNK	876,451
Western Interstate Commission for Higher Education	44.00.64	SU	93.155	7,427
Western Kentucky University Research Foundation	544170-09-01	SU	93.575	50,330
Workforce Escarosa, Inc.	WT-2007-2008-01	SCC	93.558	8,430
Wright State University	5 R01 HL056683-11	SU	93.838	86,033

FEDERAL AWARDING AGENCY / PASS-THROUGH GRANTOR NAME	PASS-THROUGH GRANTOR NUMBER	ADMINISTERING AGENCY	CFDA NUMBER	2008-2009 EXPENDITURES
Yale University	A06760 (M-08-287)/ A07223 (M05A00383)/ A07223 (M09A10110)	SU	93.853	186,985
Yale University	A05473(M-08-066)/ A06466 (M07A00649)	SU	93.855	73,274
Total - U. S. Department of Health and Human Services				\$55,612,196
U. S. Corporation for National and Community Service				
American Association of Community Colleges	WSH308	SCC	94.007	8,010
Americorps	AGR-2009-020	FDOH	94.006	191,546
Campus Compact National Center	97LHEAZ044	SU	94.005	11,260
Clarkson Aerospace	FA8650-05-D-1912	SU	94.006	66,665
Florida Commission on Community Services	07AC077367/ 08AC088050/ 2007-2007 STANDARD CONTRACT	FDEP	94.006	585,569
Florida Commission on Community Services	07AC077367/ 08AC088050/ 2007-2007 STANDARD CONTRACT	SU	94.006	26,380
HIPPY USA	5830125900/ 5830129400/ n/a	SU	94.006	48,275
Jumpstart	300200/ CFDA94.006JS-Site#30	SU	94.006	102,022
Leon County School Board	556474	SU	94.004	5,968
The School Board of Hillsborough County	290-2328A-8C002	SU	94.004	6,477
University of Maryland	05NDHMD0010004	FDOEA	94.006	110,777
Total - U. S. Corporation for National and Community Service				\$1,162,949
U. S. Social Security Administration				
University of Michigan	3000783952UM08-09	SU	96.007	27,342
Total - U. S. Social Security Administration				\$27,342
U. S. Department of Homeland Security				
City of Miramar	07-DS-5N-11-16-02-259	FDLE	97.067	4,445
City of Tampa	P. O. # POFD08100646/ POFD07100268	SU	97.008	53,961
City of Tampa	6123104100	SU	97.067	795
Clearwater Police Department	2006-VT-BX-007	FDLE	97.004	1,349
CogniTech Corporation	DHS-FSU-SUB-08-1	SU	97.UNK	7,501
Ion Metrics, Inc.	00060296	SU	97.UNK	4,511
Miami Dade Fire Rescue	06-DS-4H-11-23-02-342/ 07DS-5S-11- 23-02-379	FDOH	97.008	50,453
Miami Dade Fire Rescue	07DS-3W-11-23-02-459/ R-1019-07	FDLE	97.067	17,831
Mount Sinai Medical Center	00056106	SU	97.UNK	4,310
Northwest Florida Water Management District	08-073/ FEMA	SU	97.UNK	208,538
Silicon Power Corporation	705806	SU	97.UNK	27,614
University of Maryland	Z930104	SU	97.061	94,134
Total - U. S. Department of Homeland Security				\$475,442
U. S. Agency for International Development				
Georgetown University	USFRX205085207R6/ USFRX205085208N6	SU	98.002	152,276
Georgetown University	HCC-RX2050-852-08-C	SCC	98.UNK	344,908
Higher Education for Development	00069948/ 523-A-00-06-00009-00 UNDER AEG-A-00-05-00007-00	SU	98.012	78,381
Higher Education for Development	00078383	SU	98.UNK	46,689
Highline Community College	AEG-A-00-05-00007-00	SCC	98.012	40,241
Michigan State University	61-3886 A	SU	98.001	158,643
University of Georgia	RC710-025/3842088/ RC710- 025/3842098/ RC710-025/3842108	SU	98.012	56,131
Virginia Tech University	19232-425678/ EPP-A-00-04-00013-00	SU	98.001	4,376
Winrock International	5489-03-01	SU	98.009	70,389
Total - U. S. Agency for International Development				\$952,034
Other Federal Grants				
Agricultural Research Organization	M26-063	SU	99.UNK	10,022
Corporation for Public Broadcasting	11864	SU	99.UNK	125,384
Georgetown University	FCCJRX205085207B	SCC	99.UNK	361,239
Higher Education for Development	00081203/ 00081284	SU	99.UNK	43,802
International Crops Research Institute for The Semi-Arid Tropics	ICRISAT 110706	SU	99.UNK	19,213

FEDERAL AWARDING AGENCY / PASS-THROUGH GRANTOR NAME	PASS-THROUGH GRANTOR NUMBER	ADMINISTERING AGENCY	CFDA NUMBER	2008-2009 EXPENDITURES
State Justice Institute	SJI-08-T-002	COURTS	99.UNK	25,514
University of Hawaii	00043164/ Z600929	SU	99.UNK	145,711
Total - Other Federal Grants				\$730,885
Total Pass-Through Awards				\$108,830,082

Note 5. Other Federal Awards

In accordance with OMB Circular A-133, Section .310(b)(3), the following further identifies in detail the expenditures relating to direct and indirect Federal awards that do not have a CFDA number. These amounts are included in the Schedule of Expenditures of Federal Awards under the amounts reported as CFDA XX.UNK entitled "Other Federal Awards".

FEDERAL AWARDING AGENCY / AWARD NUMBER	ADMINISTERING AGENCY	CFDA NUMBER	2008-2009 EXPENDITURES
Office of National Drug Control Policy			
G09CF0002A	Florida Department of Law Enforcement	07.UNK	11,245
G09MI0006A	Florida Department of Law Enforcement	07.UNK	9,976
I3PNFP501	Florida Department of Law Enforcement	07.UNK	141,957
I6PCFP502Z	Florida Department of Law Enforcement	07.UNK	72
I7PMIP5104	Florida Department of Law Enforcement	07.UNK	12,000
I8PCFP502Z	Florida Department of Law Enforcement	07.UNK	18,065
I8PMIP5104	Florida Department of Law Enforcement	07.UNK	10,469
Total - Office of National Drug Control Policy			<u>\$203,784</u>
U. S. Department of Agriculture			
00034874	University of Florida	10.UNK	236,318
00035150	University of Florida	10.UNK	572
00037145	University of Florida	10.UNK	70,719
00037829	University of Florida	10.UNK	66
00037870	University of Florida	10.UNK	32
00038578	University of Florida	10.UNK	5,910
00058206	University of Florida	10.UNK	51,910
00058508	University of Florida	10.UNK	2,905
00058509	University of Florida	10.UNK	35,497
00061188	University of Florida	10.UNK	215,033
00063391	University of Florida	10.UNK	7,274
00063405	University of Florida	10.UNK	6,214
00063548	University of Florida	10.UNK	3,458
00063805	University of Florida	10.UNK	30,284
00063806	University of Florida	10.UNK	4,093
00064284	University of Florida	10.UNK	9,733
00065166	University of Florida	10.UNK	27,626
00066824	University of Florida	10.UNK	472
00067651	University of Florida	10.UNK	45,721
00068107	University of Florida	10.UNK	4,494
00068160	University of Florida	10.UNK	876
00068166	University of Florida	10.UNK	6,683
00068306	University of Florida	10.UNK	1,236
00068417	University of Florida	10.UNK	2,312
00068451	University of Florida	10.UNK	93,001
00068911	University of Florida	10.UNK	3
00069251	University of Florida	10.UNK	1,099
00069910	University of Florida	10.UNK	31,941
00070097	University of Florida	10.UNK	3,755
00070104	University of Florida	10.UNK	1,694
00070117	University of Florida	10.UNK	25,000
00071157	University of Florida	10.UNK	60,353
00073203	University of Florida	10.UNK	2,437
00074182	University of Florida	10.UNK	19,331
00074743	University of Florida	10.UNK	5,830
00075055	University of Florida	10.UNK	12,549
00075788	University of Florida	10.UNK	134,106
00075789	University of Florida	10.UNK	47,035
00075791	University of Florida	10.UNK	100,511

FEDERAL AWARDING AGENCY / AWARD NUMBER	ADMINISTERING AGENCY	CFDA NUMBER	2008-2009 EXPENDITURES
00080023	University of Florida	10.UNK	702
014577	University of Central Florida	10.UNK	6,032
07-JV-11242300-146	Florida State University	10.UNK	57,419
08006	University of Florida	10.UNK	61,238
08-S590-0004-02-C2	Florida A & M University	10.UNK	200,207
167000524024504	Florida State University	10.UNK	6,961
2008-38414-18975	Central Florida Community College	10.UNK	6,857
401009134	Florida A & M University	10.UNK	20,163
46000-0890509	Florida A & M University	10.UNK	4,000
5520015	Florida A & M University	10.UNK	19,695
570083 USDA-TX A & M	University of Florida	10.UNK	525
685-1269A-9CS01	Florida A & M University	10.UNK	41,937
685-2229A-9CB01	Florida A & M University	10.UNK	3,214
7624	University of Florida	10.UNK	1,036
AG428353428340010	Florida State University	10.UNK	20,299
CR20063882017536	Florida A & M University	10.UNK	10,144
FCP 00064982 11012006	University of Florida	10.UNK	188,032
FCP 00066981 050207	University of Florida	10.UNK	1,691
P100913340	Florida A & M University	10.UNK	16,371
Total - U. S. Department of Agriculture			\$1,974,606
U. S. Department of Commerce			
00058807	University of Florida	11.UNK	3,187
00062862	University of Florida	11.UNK	20,026
00067501	University of Florida	11.UNK	68,667
00071078	University of Florida	11.UNK	38,997
00076328	University of Florida	11.UNK	100,666
2006-0093-002	Florida Fish and Wildlife Conservation Commission	11.UNK	17,833
2006-0093-007	Florida Fish and Wildlife Conservation Commission	11.UNK	832
DOC/NA17RJ1226/P6970	University of Florida	11.UNK	450,806
P010018353	Florida State University	11.UNK	16,175
R00410	University of South Florida	11.UNK	90
S131073	University of South Florida	11.UNK	1,009
SURA-2005-203	University of Florida	11.UNK	4
WAS 041106	University of Florida	11.UNK	7,534
Total - U. S. Department of Commerce			\$725,826
U. S. Department of Defense			
MORPHOS-3D	University of Florida	12.UNK	9
00030246	University of Florida	12.UNK	218
00036312	University of Florida	12.UNK	84,303
00036313	University of Florida	12.UNK	608
00037303	University of Florida	12.UNK	18,773
00039184	University of Florida	12.UNK	11,772
00048006	University of Florida	12.UNK	167,466
00050650	University of Florida	12.UNK	12,694
00052303	University of Florida	12.UNK	40,031
00055040	University of Florida	12.UNK	7,203
00055989	University of Florida	12.UNK	91,145
00056222	University of Florida	12.UNK	357,309
00056990	University of Florida	12.UNK	214,254
00056991	University of Florida	12.UNK	219,527
00058771	University of Florida	12.UNK	5,077
00059009	University of Florida	12.UNK	192,737
00059064	University of Florida	12.UNK	806
00062067	University of Florida	12.UNK	28,617
00062179	University of Florida	12.UNK	156,102
00066992	University of Florida	12.UNK	1,700
00067268	University of Florida	12.UNK	21
00067396	University of Florida	12.UNK	1,671
00068557	University of Florida	12.UNK	20,902
00068811	University of Florida	12.UNK	9,529

FEDERAL AWARDING AGENCY / AWARD NUMBER	ADMINISTERING AGENCY	CFDA NUMBER	2008-2009 EXPENDITURES
00068957	University of Florida	12.UNK	193,291
00071240	University of Florida	12.UNK	958
00072011	University of Florida	12.UNK	665,546
00072212	University of Florida	12.UNK	85,464
00072509	University of Florida	12.UNK	181,034
00072536	University of Florida	12.UNK	61,548
00072983	University of Florida	12.UNK	162,816
00072993	University of Florida	12.UNK	56,658
00073193	University of Florida	12.UNK	1,286
00073194	University of Florida	12.UNK	83,745
00073235	University of Florida	12.UNK	90,637
00073308	University of Florida	12.UNK	748
00073318	University of Florida	12.UNK	361,038
00073330	University of Florida	12.UNK	19,429
00073357	University of Florida	12.UNK	647
00073358	University of Florida	12.UNK	21,241
00073512	University of Florida	12.UNK	89,025
00073636	University of Florida	12.UNK	7,266
00073639	University of Florida	12.UNK	57,321
00073730	University of Florida	12.UNK	19,691
00074145	University of Florida	12.UNK	26,482
00074146	University of Florida	12.UNK	7,410
00074164	University of Florida	12.UNK	44,705
00074267	University of Florida	12.UNK	147,670
00074271	University of Florida	12.UNK	69,631
00074923	University of Florida	12.UNK	59,547
00075390	University of Florida	12.UNK	48,385
00076650	University of Florida	12.UNK	60,422
00078961	University of Florida	12.UNK	192,464
00079214	University of Florida	12.UNK	24,057
00079793	University of Florida	12.UNK	17,473
00080281	University of Florida	12.UNK	138,019
00081248	University of Florida	12.UNK	13,961
04501382	University of Central Florida	12.UNK	91,417
04PG-6728-RC01	Florida International University	12.UNK	1,817
05CO165	Florida State University	12.UNK	2,687
060808-01090729-14	Florida International University	12.UNK	77
07-1-485	Florida State University	12.UNK	24,065
0723001	University of Central Florida	12.UNK	8,999
07-C-3710.004/C297	Florida State University	12.UNK	15,295
08-00065412	University of Florida	12.UNK	23,534
08-02	Florida State University	12.UNK	2,154
08-AZ178/04WERC32SWF	University of Florida	12.UNK	65,923
08-C-0327/C350	University of Florida	12.UNK	10,837
08S530003702C7	University of Central Florida	12.UNK	18,739
08-S568-014-01-C2	Florida State University	12.UNK	22,465
09-15	Florida State University	12.UNK	1,294
09-16	Florida State University	12.UNK	246
09IPA907597	University of North Florida	12.UNK	5,666
09-S568-062-01-C1	Florida State University	12.UNK	16,606
10124.01	University of Central Florida	12.UNK	14,029
1040271-147995	University of Florida	12.UNK	89,124
10902001	University of Central Florida	12.UNK	7,977
1115001	University of Central Florida	12.UNK	6,345
1130-2	University of Florida	12.UNK	4,200
1209-1097-00-C	University of North Florida	12.UNK	14
135254	Florida State University	12.UNK	35,594
14327	University of Florida	12.UNK	37,355
17529-S1	University of Florida	12.UNK	173,937
19041.OD.33-209-S	University of Florida	12.UNK	14,235
217000524025524	Florida State University	12.UNK	34,002
217000524025848	Florida State University	12.UNK	161,467

FEDERAL AWARDING AGENCY / AWARD NUMBER	ADMINISTERING AGENCY	CFDA NUMBER	2008-2009 EXPENDITURES
24914416HC4W00000005	University of Florida	12.UNK	182,504
302000524024234	Florida State University	12.UNK	17,868
41751-00	Florida State University	12.UNK	84,984
4400137548	University of Central Florida	12.UNK	28,888
4400161621	University of West Florida	12.UNK	16,721
4400161623	Florida State University	12.UNK	72,492
4418018	University of Florida	12.UNK	212
526650G2	University of Central Florida	12.UNK	83,699
5819851/6823831	University of Central Florida	12.UNK	458,359
651200	University of Central Florida	12.UNK	45,198
68-000055	University of Central Florida	12.UNK	1,143
6801	University of Central Florida	12.UNK	20,896
7502-1	University of Central Florida	12.UNK	10,411
800506610/SUB1183658	University of Central Florida	12.UNK	45,411
8100001649	University of Central Florida	12.UNK	52,084
880759658	Florida State University	12.UNK	67,569
88MVR1UCF	University of Central Florida	12.UNK	162,911
921665	University of Florida	12.UNK	36,327
9500009293	University of Central Florida	12.UNK	524,267
956188	University of Central Florida	12.UNK	2,496
ARI STTR A08-T002	University of Central Florida	12.UNK	26,048
ARL-UVF-46, Task 003	University of Florida	12.UNK	10
C060815	University of Florida	12.UNK	12,192
CHI-06022-001	University of Central Florida	12.UNK	33,456
CHI08024001	University of Central Florida	12.UNK	11,399
D5847S1	University of Central Florida	12.UNK	173,867
DAAD17-03-C-0001	Florida A & M University	12.UNK	798
DAAD19-01-2-0009	University of West Florida	12.UNK	743,547
DAAD19-02-01-0376	Florida A & M University	12.UNK	47,263
DC-081201-001	University of Central Florida	12.UNK	42,793
DC-081201-002	University of Central Florida	12.UNK	8,648
DTRA04-059/UFL-MORES	University of Florida	12.UNK	2
DWACC	University of Central Florida	12.UNK	101,091
E5931	University of Florida	12.UNK	18,647
F3360103F0203	University of Central Florida	12.UNK	19,750
FA252106P0012	University of Central Florida	12.UNK	4,269
FA2521-07-P-0076	University of Central Florida	12.UNK	29,220
FA2521-07-P-0201	Florida State University	12.UNK	37,708
FA2521-08-P-0021	Florida State University	12.UNK	18,327
FA2521-08-P-0045	Brevard Community College	12.UNK	9,376
FA252108P0136	University of Central Florida	12.UNK	8,948
FA2521-09-P-0005	Florida State University	12.UNK	25,200
FA4819-08-C-0009	Florida A & M University	12.UNK	14,744
FA8650-08-C-6926	Florida A & M University	12.UNK	20,543
FA871807C0036	University of Central Florida	12.UNK	478
FPEC	University of Central Florida	12.UNK	19,101
HHM402-07-C-0079	University of Central Florida	12.UNK	80,214
HQ0006-05-C-0023	University of Central Florida	12.UNK	272,103
HQ0006-05-C-7265	University of Central Florida	12.UNK	6,362
HQ0034-06-1-0013	University of South Florida	12.UNK	105,192
HU0001-08-1-TS14	Florida State University	12.UNK	68,791
IPA	University of Central Florida	12.UNK	586,646
JXT-06-S-1001	Florida State University	12.UNK	33,848
LOCKHEED 06K0046	University of Florida	12.UNK	135,199
N0001405C0339	University of Central Florida	12.UNK	2,918
N0001407M0154	University of Central Florida	12.UNK	904
N0001408C0186	University of Central Florida	12.UNK	3,228,815
N00178-SC-0023	Florida State University	12.UNK	129,618
N00244-08-2-0002	University of Central Florida	12.UNK	42,310
N61331-08-P-2504	Florida State University	12.UNK	38,073
N6133904C0034	University of Central Florida	12.UNK	19,164
N61339-05-C-0100	University of Central Florida	12.UNK	1

FEDERAL AWARDING AGENCY / AWARD NUMBER	ADMINISTERING AGENCY	CFDA NUMBER	2008-2009 EXPENDITURES
N61339-05-C-0144	University of Central Florida	12.UNK	26,556
N6133906D0011	University of Central Florida	12.UNK	13,505
N6133907C0045	University of Central Florida	12.UNK	69,491
N6133907C0107	University of Central Florida	12.UNK	16,110
N6335-08-C-0348	University of Central Florida	12.UNK	13,266
N6600108C2040	University of Central Florida	12.UNK	78,868
P.O. # 988269	University of Florida	12.UNK	37,599
PO20080004	University of Central Florida	12.UNK	12,092
PO20081457	University of Central Florida	12.UNK	24,648
PRA-SC-07-001	University of Florida	12.UNK	16,597
PRA-SC-08-001	University of Florida	12.UNK	165,358
S03-36, DTRA0006.01	University of Florida	12.UNK	4,453
S09-096581	Florida State University	12.UNK	3,238
S12007FS38	Florida State University	12.UNK	140,008
S-29000.57	University of Florida	12.UNK	23,346
S2LG9SC397	University of Central Florida	12.UNK	5,611
SA447132446	University of Central Florida	12.UNK	257,765
SB08-005	Florida State University	12.UNK	25,130
SDI 00061814	University of Florida	12.UNK	425
STC UF-2007-02	University of Florida	12.UNK	95,496
SUB1183690	University of Central Florida	12.UNK	126,720
SUB1183958SH / TO #2	University of Central Florida	12.UNK	77,842
SUB1183958SH / TO#1	University of Central Florida	12.UNK	155,019
SURA-2005-203	University of Florida	12.UNK	393
TACLAN-USF-07-16	University of South Florida	12.UNK	491,652
TCN 04155	University of Florida	12.UNK	655
TCN07162	University of Central Florida	12.UNK	15,025
UCFOMMS08001	University of Central Florida	12.UNK	63,040
UCI/MF3	University of Florida	12.UNK	144,961
W900KK07C0006	University of Central Florida	12.UNK	170,341
W909MY-08-C-0044	University of North Florida	12.UNK	899,679
W909MY-08-C-0059	Florida A & M University	12.UNK	25,295
W911NF-04-2-0016	Florida State University	12.UNK	1,415,462
W911NF0620041	University of Central Florida	12.UNK	107
W911SR-05-C-0020	University of South Florida	12.UNK	691,053
W911SR-07-C-0084	University of South Florida	12.UNK	2,576,003
W911SR-09-C-0005	University of South Florida	12.UNK	24,600
W911SR-09-C-0038	University of North Florida	12.UNK	11,391
W912HN-07-C-0034	University of North Florida	12.UNK	801
W912HQ-09-C-0010	Florida State University	12.UNK	21,161
W91CRB-07-P-0118	Florida State University	12.UNK	3,124
W91CRB-08-C-0131	University of Central Florida	12.UNK	9,891
W91CRB08D0015	University of Central Florida	12.UNK	5,856,554
W91CRB09C0026	University of Central Florida	12.UNK	163,494
W91CRB-09-C-0504	University of Central Florida	12.UNK	3,788
W91WAW08C0056	University of Central Florida	12.UNK	131,737
W91WAW08C0072	University of Central Florida	12.UNK	99,083
Total - U. S. Department of Defense			<u>\$27,842,645</u>
U. S. Department of Housing and Urban Development			
00055703	University of Florida	14.UNK	3,873
00058075	University of Florida	14.UNK	15,625
00076639	University of Florida	14.UNK	40,663
20056	University of South Florida	14.UNK	4,846
CFDA #14.243	Pensacola Junior College	14.UNK	79,279
COPC-FL-04-671	Florida State College at Jacksonville	14.UNK	28,791
MALHH0139-05	Florida A & M University	14.UNK	27,789
Total - U. S. Department of Housing and Urban Development			<u>\$200,866</u>
U. S. Department of the Interior			
00036436	University of Florida	15.UNK	1,109
00042302	University of Florida	15.UNK	12,790

FEDERAL AWARDING AGENCY / AWARD NUMBER	ADMINISTERING AGENCY	CFDA NUMBER	2008-2009 EXPENDITURES
00058323	University of Florida	15.UNK	11,408
00058524	University of Florida	15.UNK	3,146
00059022	University of Florida	15.UNK	19
00063627	University of Florida	15.UNK	164,127
00066611	University of Florida	15.UNK	4,875
00068988	University of Florida	15.UNK	57
00069941	University of Florida	15.UNK	3,595
00070260	University of Florida	15.UNK	15,019
00070419	University of Florida	15.UNK	39,394
00071591	University of Florida	15.UNK	78,491
00072305	University of Florida	15.UNK	69,711
00072535	University of Florida	15.UNK	66,916
00074296	University of Florida	15.UNK	27,867
401814J035	Florida Fish and Wildlife Conservation Commission	15.UNK	136,938
66110M	Florida International University	15.UNK	479
CA-H5284-03-0056	Florida International University	15.UNK	87
E-7-18	Florida Fish and Wildlife Conservation Commission	15.UNK	15,500
E-7-19	Florida Fish and Wildlife Conservation Commission	15.UNK	1,650
F-66-20	Florida Fish and Wildlife Conservation Commission	15.UNK	53,512
H5000045040	Florida A & M University	15.UNK	513
H5250-04-0164	Florida International University	15.UNK	3,242
H5284020133	Florida International University	15.UNK	8,195
H5284-03-0034	Florida International University	15.UNK	8,679
H5284053069	Florida State University	15.UNK	12,189
H5297020106	Florida International University	15.UNK	10,333
H5297-02-0106	Florida International University	15.UNK	7,489
P798677	Florida International University	15.UNK	3,600
Total - U. S. Department of the Interior			\$760,930
U. S. Department of Justice			
00058962	University of Florida	16.UNK	24,331
00065142	University of Florida	16.UNK	4,300
00068936	University of Florida	16.UNK	52,120
08161-000-00-FSU-01	Florida State University	16.UNK	6,874
2002-RG-CX-0011	University of South Florida	16.UNK	7,360
2003-52654-FL-KX	State Courts System	16.UNK	9,513
2005 JL FX 0267	Florida State University	16.UNK	85,335
5091106302	University of Central Florida	16.UNK	2,966
CARGO	Florida Department of Law Enforcement	16.UNK	10,041
ELECC	Florida Department of Law Enforcement	16.UNK	312
FALCO	Florida Department of Law Enforcement	16.UNK	6,084
FC/FLM/0433	Florida Department of Law Enforcement	16.UNK	9,439
FC/FLM/0817 FED G6-08-044	Florida Department of Law Enforcement	16.UNK	7,130
FC/FLN/0242	Florida Department of Law Enforcement	16.UNK	13,512
FC/FLN/0260	Florida Department of Law Enforcement	16.UNK	5,660
FC/FLS/1067	Florida Department of Law Enforcement	16.UNK	3,561
FC/FLS/1431	Florida Department of Law Enforcement	16.UNK	18,786
FC/FLS/1510	Florida Department of Law Enforcement	16.UNK	2,150
FC/FLS/1622	Florida Department of Law Enforcement	16.UNK	4,869
JTTF	Florida Department of Law Enforcement	16.UNK	21,643
MVFFM	Florida Department of Law Enforcement	16.UNK	4,261
MVFND	Florida Department of Law Enforcement	16.UNK	583
MVFTF	Florida Department of Law Enforcement	16.UNK	4,624
ORANC	Florida Department of Law Enforcement	16.UNK	6,394
SAMER	Florida Department of Law Enforcement	16.UNK	7,117
SSTOR	Florida Department of Law Enforcement	16.UNK	4,847
TBFTF	Florida Department of Law Enforcement	16.UNK	5,381
USMWP	Florida Department of Law Enforcement	16.UNK	3,274
WPBTF	Florida Department of Law Enforcement	16.UNK	15,327
Total - U. S. Department of Justice			\$347,794
U. S. Department of Labor			

FEDERAL AWARDING AGENCY / AWARD NUMBER	ADMINISTERING AGENCY	CFDA NUMBER	2008-2009 EXPENDITURES
M8004	Florida Department of Education	17.UNK	72,852
UF06115	Florida State College at Jacksonville	17.UNK	19,459
Total - U. S. Department of Labor			<u>\$92,311</u>
U. S. Department of State			
00080938	University of Florida	19.UNK	90,964
00080939	University of Florida	19.UNK	38,819
05132	Florida State University	19.UNK	540,219
113000524021925	Florida State University	19.UNK	4,516
HCC-RX2050-867-07-D	Hillsborough Community College	19.UNK	11,337
R 10724421501	University of South Florida	19.UNK	2,246
S-ECAAE-06-CA-022(CS)	Miami Dade College	19.UNK	86,080
S-ECAAS-07-CA-039(CS)	Daytona State College	19.UNK	111,714
S-ECAAS-07-CA-039(CS)	Hillsborough Community College	19.UNK	44,737
S-ECAAS-08-CA-105(SM)	Daytona State College	19.UNK	468,151
S-ECAAS-08-CA-105(SM)	Hillsborough Community College	19.UNK	301,352
S-ECAAS-08-GR-183(JY	University of South Florida	19.UNK	68,244
SOPROS07GR264	University of Central Florida	19.UNK	18,876
SRF 00061481	University of Florida	19.UNK	7,308
Total - U. S. Department of State			<u>\$1,794,563</u>
U. S. Department of Transportation			
00026898	University of Florida	20.UNK	2,923
00059175	University of Florida	20.UNK	61,100
00059214	University of Florida	20.UNK	8
00059707	University of Florida	20.UNK	13,347
008-004	Florida State University	20.UNK	18,325
03CNEUCF	University of Central Florida	20.UNK	1,054
06042008	Florida State University	20.UNK	9,621
2004-5	University of South Florida	20.UNK	3,929
2007-16	Florida State University	20.UNK	41
BDG59	Florida State University	20.UNK	68,163
BDI39	Florida State University	20.UNK	11
DDEHBC-08-X-00104	Florida A & M University	20.UNK	35,590
DTOS59-05-P-00072	University of South Florida	20.UNK	1,225
F0-08-29-01	Florida Department of Health	20.UNK	3,192
FC-08-21-05	Tallahassee Community College	20.UNK	3,861
FC-08-21-11	Tallahassee Community College	20.UNK	43,352
FC-08-21-13	Tallahassee Community College	20.UNK	20,000
FL-26-7102-01	Florida International University	20.UNK	4,703
FP-08-26-01	Tallahassee Community College	20.UNK	61,668
FPM-08-19-01	Tallahassee Community College	20.UNK	1,147,180
FRG17,BD0584	Florida International University	20.UNK	75,591
FS-08-27-01	Tallahassee Community College	20.UNK	138,992
HR 01-42A	University of Florida	20.UNK	38,009
HR 3-85	University of Florida	20.UNK	54,080
HR 3-87	University of Florida	20.UNK	135,058
NTACDSC444401SUB	University of Florida	20.UNK	2,143
Total - U. S. Department of Transportation			<u>\$1,943,166</u>
U. S. General Services Administration			
Title 1, Section 101 and Section 102	Florida Department of State	39.UNK	168,146
Total - U. S. General Services Administration			<u>\$168,146</u>
Library of Congress			
00081440	University of Florida	42.UNK	8,218
5-29915-C2	Florida State University	42.UNK	18,526
Total - Library of Congress			<u>\$26,744</u>
National Aeronautics and Space Administration			
1205632	University of South Florida	43.UNK	1
1277736	University of Central Florida	43.UNK	2,679

FEDERAL AWARDING AGENCY / AWARD NUMBER	ADMINISTERING AGENCY	CFDA NUMBER	2008-2009 EXPENDITURES
1277781	University of Central Florida	43.UNK	3
1284244	University of Central Florida	43.UNK	120,343
1284245	Florida State University	43.UNK	166,777
1289132	University of Central Florida	43.UNK	58,238
1309297	Florida State University	43.UNK	33,860
16266038	University of Central Florida	43.UNK	10,771
16266038-5	Florida State University	43.UNK	1,781
169426	Florida State University	43.UNK	9,771
7002	University of Central Florida	43.UNK	22
DAAD1702C0097	University of Central Florida	43.UNK	1,225
G-35-C56-G2	Florida State University	43.UNK	10,173
HSTGO0983108A	University of Central Florida	43.UNK	1,310
IPA	University of Central Florida	43.UNK	192,609
KS50395	University of Central Florida	43.UNK	115,118
KS50396	University of Central Florida	43.UNK	58,578
NAG3-2867	Florida State University	43.UNK	19,055
NNC06GA17G	University of Central Florida	43.UNK	277,326
NNG04GQ75H	Florida State University	43.UNK	13,732
NNG05GH81G	Florida State University	43.UNK	35,262
NNG05GJ17G	Florida State University	43.UNK	69,542
NNG05GP65H	Florida State University	43.UNK	11,523
NNG05GR54G	Florida State University	43.UNK	58,075
NNG06GB43G	Florida State University	43.UNK	49,534
NNG06GF50G	Florida State University	43.UNK	129,934
NNG06GI94G	University of Central Florida	43.UNK	21,471
NNG06GJ38G	Florida State University	43.UNK	42,421
NNG07EK01C	University of Central Florida	43.UNK	575,971
NNJ05HB56G	Florida State University	43.UNK	220,117
NNK06ED67A	University of Central Florida	43.UNK	473,873
NNK07MA60P	University of Central Florida	43.UNK	1,188
NNL04AA01A	Florida State University	43.UNK	19
NNM06AA09A	Florida State University	43.UNK	14
NNX06AG25H	Florida State University	43.UNK	31,314
NNX07AB82A	Florida State University	43.UNK	103,292
NNX07AB91A	Florida State University	43.UNK	109,629
NNX07AD39G	Florida State University	43.UNK	85,470
NNX07AD63G	Florida State University	43.UNK	86,400
NNX07AE58G9001	University of Central Florida	43.UNK	2,800
NNX07AF81G	Florida State University	43.UNK	120,999
NNX07AI94G	Florida State University	43.UNK	44,940
NNX07AK43H	Florida State University	43.UNK	28,367
NNX07AQ79G	Florida State University	43.UNK	44,737
NNX08AC76A	Florida State University	43.UNK	40,787
NNX08AF37G	Florida State University	43.UNK	52,697
NNX08AH72G	Florida State University	43.UNK	129,671
NNX08AK18H	University of Central Florida	43.UNK	25,185
NNX08AZ24H	University of Central Florida	43.UNK	25,641
NNX09AB44G	University of Central Florida	43.UNK	3,439
NNX09AB85G	University of Central Florida	43.UNK	5,419
NNX09AC37G	Florida State University	43.UNK	10,825
NNX09AC43G	Florida State University	43.UNK	52,656
NNX09AC62G	Florida State University	43.UNK	1,839
SUB2006-226	University of Central Florida	43.UNK	96,881
TNNX06AD89G	Florida State University	43.UNK	15
UCF01-0000157916	Florida State University	43.UNK	9,354
UCFFY04	University of Central Florida	43.UNK	356,010
UCF-FY-04	University of Central Florida	43.UNK	3,900
UCFFY04 LINE 36	University of Central Florida	43.UNK	403
UCF-FY-04/LINE 48	University of Central Florida	43.UNK	46,872
UCFFY04/NAS1003006/#	University of Central Florida	43.UNK	44
UFIFAS00072133	University of Central Florida	43.UNK	10,519
UFIFAS00072134	University of Central Florida	43.UNK	19,026

FEDERAL AWARDING AGENCY / AWARD NUMBER	ADMINISTERING AGENCY	CFDA NUMBER	2008-2009 EXPENDITURES
UND01-0000005468	University of North Florida	43.UNK	3,933
Z621601	Florida State University	43.UNK	1,014
Total - National Aeronautics and Space Administration			<u>\$4,336,394</u>
National Foundation on the Arts and the Humanities			
00061430	University of Florida	45.UNK	1,102
00074877	University of Florida	45.UNK	9,959
GR_0808_3436_2071	Florida State University	45.UNK	15,207
Total - National Foundation on the Arts and the Humanities			<u>\$26,268</u>
National Science Foundation			
00025160	University of Florida	47.UNK	110
00031639	University of Florida	47.UNK	379,060
00048272	University of Florida	47.UNK	87,562
00055382	University of Florida	47.UNK	2,280
00060977	University of Florida	47.UNK	3,929
00074643	University of Florida	47.UNK	4,729
078006524024669	Florida State University	47.UNK	850
61-8337-1001	Florida State University	47.UNK	7,460
75-1086713	University of Florida	47.UNK	87,868
AURA C10337A	University of Florida	47.UNK	405,470
C10600N	University of Florida	47.UNK	52,336
IPA	University of Central Florida	47.UNK	204,456
NSF	University of Central Florida	47.UNK	58,662
NSF Direct Exp COGS	University of Florida	47.UNK	1,716
RF01020619-60002999	Florida State University	47.UNK	2,278
Total - National Science Foundation			<u>\$1,298,766</u>
U. S. Small Business Administration			
SBAHQ-06-1-0058	Central Florida Community College	59.UNK	20,678
SBAHQ-06-1-0043	University of West Florida	59.UNK	65,856
SBAHQ-08-1-0020	University of West Florida	59.UNK	190,847
Total - U. S. Small Business Administration			<u>\$277,381</u>
U. S. Department of Veterans Affairs			
258981	Florida State College at Jacksonville	64.UNK	9,172
Total - U. S. Department of Veterans Affairs			<u>\$9,172</u>
U. S. Environmental Protection Agency			
00061036	University of Florida	66.UNK	17,804
00069532	University of Florida	66.UNK	10,526
20020269013	University of Central Florida	66.UNK	1,117
4400105430	Florida State University	66.UNK	53,484
7100036575	University of Florida	66.UNK	97,003
916184401-0	Florida Atlantic University	66.UNK	180
EPA DW-12-94591901-0	University of Florida	66.UNK	1,153
PEGSUB00010	University of Central Florida	66.UNK	59,190
Sol-Gel / UF 2009-01	University of Florida	66.UNK	66
T-83335001	University of West Florida	66.UNK	4,592
Total - U. S. Environmental Protection Agency			<u>\$245,115</u>
U. S. Nuclear Regulatory Commission			
P0000001157	Florida A & M University	77.UNK	400
Total - U. S. Nuclear Regulatory Commission			<u>\$400</u>
U. S. Department of Energy			
00003490	University of Florida	81.UNK	88,347
00005883	University of Florida	81.UNK	73,577
00006059	University of Florida	81.UNK	14,799
00024953	University of Florida	81.UNK	84,985
00040907	Florida State University	81.UNK	37,790
00044249	University of Florida	81.UNK	10,208

FEDERAL AWARDING AGENCY / AWARD NUMBER	ADMINISTERING AGENCY	CFDA NUMBER	2008-2009 EXPENDITURES
00051755	University of Florida	81.UNK	18,321
00052305	University of Florida	81.UNK	10,020
00054203	University of Florida	81.UNK	114,035
00054886	University of Florida	81.UNK	15,606
00054901	University of Florida	81.UNK	7,079
00057101	University of Florida	81.UNK	30,399
00057391	University of Florida	81.UNK	108,399
00063115	University of Florida	81.UNK	387,350
00065037	Florida State University	81.UNK	8,873
00074387	University of Florida	81.UNK	100,603
00075400	Florida State University	81.UNK	37,047
00076922	University of Florida	81.UNK	94,154
00081977	University of Central Florida	81.UNK	48,258
00082769	Florida State University	81.UNK	20,754
0082742	Florida State University	81.UNK	22,133
07-P2286	Florida State University	81.UNK	14,458
084009524025234	Florida State University	81.UNK	17,775
091004524022407	Florida State University	81.UNK	3,858
100817	Florida State University	81.UNK	58,625
101036	Florida State University	81.UNK	41,918
135869	University of Florida	81.UNK	14
140422	Florida State University	81.UNK	24,813
15403	University of Florida	81.UNK	125,797
18274	University of Florida	81.UNK	60,096
20080908	Florida State University	81.UNK	29,466
210000524021548	Florida State University	81.UNK	53,727
218000540017212	Florida State University	81.UNK	7,222
26-6223-724006/US	University of Florida	81.UNK	50
29375, Release 1, TO	Florida State University	81.UNK	16,251
3001062066	Florida State University	81.UNK	61,039
321282	University of Florida	81.UNK	1
38184	Florida State University	81.UNK	4,759
4000006057	Florida State University	81.UNK	4,344
4000053829	University of Florida	81.UNK	34,163
4000057939	University of Florida	81.UNK	148,185
4000058800	Florida State University	81.UNK	78,060
4000060996	Florida State University	81.UNK	175,866
4000062415	Florida State University	81.UNK	27,154
4000069877	Florida State University	81.UNK	99,895
4000073383	University of Central Florida	81.UNK	27,461
4000075795	Florida State University	81.UNK	15,331
41817M4083	Florida State University	81.UNK	19,320
47829-001-07	University of Florida	81.UNK	7,965
50030-001-07	Florida State University	81.UNK	3,266
563193	University of Florida	81.UNK	90,863
570362	Florida State University	81.UNK	40,353
574983	University of Florida	81.UNK	37,708
580081	Florida State University	81.UNK	2,308
5F-00497	Florida State University	81.UNK	21,934
62267	University of Central Florida	81.UNK	49,926
63471-001-08	Florida State University	81.UNK	34,954
700147521	University of Florida	81.UNK	66,984
71334	University of Central Florida	81.UNK	4,791
72455	Florida State University	81.UNK	48,768
730469	Florida State University	81.UNK	1,672
775359	University of Central Florida	81.UNK	20,249
7-SC-NICCR-1015	University of Florida	81.UNK	118,440
829202	University of Central Florida	81.UNK	219,142
881506	University of Florida	81.UNK	4,588
885775	University of Central Florida	81.UNK	31,123
93115-001-04 8C	University of Florida	81.UNK	10
9F-30421	University of Florida	81.UNK	24,451

FEDERAL AWARDING AGENCY / AWARD NUMBER	ADMINISTERING AGENCY	CFDA NUMBER	2008-2009 EXPENDITURES
B568621	University of Florida	81.UNK	67,575
B573263	University of Florida	81.UNK	27,785
CM718	University of Central Florida	81.UNK	15
CP04-0223	University of Florida	81.UNK	25,071
DEFG0204ER63916	University of Central Florida	81.UNK	15,900
DEFG0207ER15842	University of Central Florida	81.UNK	22,968
DOC # 795719 PO# 765	University of Florida	81.UNK	20,914
Fermilab 557158	University of Florida	81.UNK	178
GO12026 261	University of Florida	81.UNK	311
MUSC 050307	University of Florida	81.UNK	5,580
P280196	Florida State University	81.UNK	24,265
PO 765393 DOC 826155	University of Florida	81.UNK	50,057
PO# 868772	University of Central Florida	81.UNK	52,585
PO765393/ DOC0847488	University of Florida	81.UNK	92,640
RQ02-S	Florida A & M University	81.UNK	2,000
SIE.US-001-2006	University of Florida	81.UNK	1
US DOE	University of Central Florida	81.UNK	399,211
UTA08-485	Florida State University	81.UNK	45,979
XAT-7-77012-01	University of Florida	81.UNK	29,025
Total - U. S. Department of Energy			\$4,193,940
U. S. Department of Education			
#P938R090033	Indian River State College	84.UNK	25,000
#V353A030035	Indian River State College	84.UNK	2,244
00067684	University of Florida	84.UNK	11,262
00068994	University of Florida	84.UNK	158,946
00073515	University of Florida	84.UNK	30,633
00078565	University of Florida	84.UNK	38,093
00078864	University of Florida	84.UNK	2,441
004-FL08	Florida State University	84.UNK	70,057
01-FL06	Florida Gulf Coast University	84.UNK	50,874
08-SHOW-0015 (ED-04-CO-0107/0005)	Miami Dade College	84.UNK	1,088
129000540010697	Florida State University	84.UNK	4,085
238015712	Florida State University	84.UNK	1,950,000
2702986A9C001	University of Central Florida	84.UNK	3,248
291-1128A-8C001	University of South Florida	84.UNK	9,600
291-1128A-8C002	University of South Florida	84.UNK	3,195
302000540018816	Florida State University	84.UNK	89,230
371-1124A-4CS01	Florida State University	84.UNK	1
371-1128A-8C001	Florida State University	84.UNK	195,944
371-1128A-8CF01	Florida State University	84.UNK	877
7603F18108	University of Florida	84.UNK	97,772
99-FL05	University of South Florida	84.UNK	38,365
ED99C990031	Florida Department of Education	84.UNK	110,466
HousingLns	University of Florida	84.UNK	115,000
Memorandum of Agreement	Florida Department of Education	84.UNK	189,829
P176A020010	Florida Department of Education	84.UNK	21,606
S298A070010	Florida Department of Education	84.UNK	2,527,069
S349A050126	University of Central Florida	84.UNK	3,845
S349A05126	University of North Florida	84.UNK	39,729
T195N020038-06	Palm Beach Community College	84.UNK	101,916
T195N020133	Florida International University	84.UNK	95,345
T195N070102	Miami Dade College	84.UNK	276,015
T195N070177	Florida Atlantic University	84.UNK	128,715
V353A030007	Seminole Community College	84.UNK	72,622
V353A030031	Daytona State College	84.UNK	43,693
V353A050015	Polk State College	84.UNK	130,826
Total - U. S. Department of Education			\$6,639,631
U. S. Department of Health and Human Services			
00002329	University of Florida	93.UNK	104,302
00004839	University of Florida	93.UNK	619,469

FEDERAL AWARDING AGENCY / AWARD NUMBER	ADMINISTERING AGENCY	CFDA NUMBER	2008-2009 EXPENDITURES
0001032	University of Florida	93.UNK	7,336
00010990	University of Florida	93.UNK	259
0001190	University of Florida	93.UNK	12
00015035	University of Florida	93.UNK	71
00018145	University of Florida	93.UNK	19,758
00019144	University of Florida	93.UNK	741
00019887	University of Florida	93.UNK	1,098
00020977	University of Florida	93.UNK	61,695
00021155	University of Florida	93.UNK	1,073
00022748	University of Florida	93.UNK	3
00022860	University of Florida	93.UNK	4
00034092	University of Florida	93.UNK	6,390
00035783	University of Florida	93.UNK	39
00042888	University of Florida	93.UNK	6
00042890	University of Florida	93.UNK	12,121
00042891	University of Florida	93.UNK	7,011
00042892	University of Florida	93.UNK	24,092
00042898	University of Florida	93.UNK	3,298
00042899	University of Florida	93.UNK	3,577
00042901	University of Florida	93.UNK	153,351
00049090	University of Florida	93.UNK	329
00049411	University of Florida	93.UNK	11,128
00050583	University of Florida	93.UNK	161,657
00050844	University of Florida	93.UNK	8,760
00051980	University of Florida	93.UNK	189,864
00052070	University of Florida	93.UNK	254,552
00052101	University of Florida	93.UNK	14,664
00052299	University of Florida	93.UNK	302,754
00052480	University of Florida	93.UNK	44
00052636	University of Florida	93.UNK	40,380
00053560	University of Florida	93.UNK	104
00054093	University of Florida	93.UNK	375
00054555	University of Florida	93.UNK	355
00055544	University of Florida	93.UNK	19,731
00056100	University of Florida	93.UNK	19
00056162	University of Florida	93.UNK	1,495
00056320	University of Florida	93.UNK	273,541
00056345	University of Florida	93.UNK	225,636
00056950	University of Florida	93.UNK	36,039
00056952	University of Florida	93.UNK	505,603
00057053	University of Florida	93.UNK	9,092
00057242	University of Florida	93.UNK	31,866
00057468	University of Florida	93.UNK	78,988
00057605	University of Florida	93.UNK	249,178
00057715	University of Florida	93.UNK	258,103
00057841	University of Florida	93.UNK	204,882
00057842	University of Florida	93.UNK	81,189
00058175	University of Florida	93.UNK	107,544
00059226	University of Florida	93.UNK	4,970
00059273	University of Florida	93.UNK	3,869
00059522	University of Florida	93.UNK	2,496
00059523	University of Florida	93.UNK	121
00060421	University of Florida	93.UNK	320,153
00060422	University of Florida	93.UNK	5,004
00060934	University of Florida	93.UNK	187,145
00060935	University of Florida	93.UNK	15,682
00060943	University of Florida	93.UNK	89
00061107	University of Florida	93.UNK	1,710
00061963	University of Florida	93.UNK	5,000
00062384	University of Florida	93.UNK	2,264
00062518	University of Florida	93.UNK	36,993
00062825	University of Florida	93.UNK	1,211

FEDERAL AWARDING AGENCY / AWARD NUMBER	ADMINISTERING AGENCY	CFDA NUMBER	2008-2009 EXPENDITURES
00063077	University of Florida	93.UNK	92,965
00063200	University of Florida	93.UNK	4,159
00063286	University of Florida	93.UNK	11,860
00063386	University of Florida	93.UNK	18,452
00063449	University of Florida	93.UNK	117,109
00063609	University of Florida	93.UNK	159,594
00064468	University of Florida	93.UNK	295,367
00064569	University of Florida	93.UNK	5,991
00064726	University of Florida	93.UNK	4
00064745	University of Florida	93.UNK	2,910
00064792	University of Florida	93.UNK	7,949
00065105	University of Florida	93.UNK	59
00066506	University of Florida	93.UNK	207,932
00067423	University of Florida	93.UNK	60,228
00067452	University of Florida	93.UNK	303,850
00067521	University of Florida	93.UNK	331,706
00068514	University of Florida	93.UNK	155,521
00068927	University of Florida	93.UNK	49,652
00069106	University of Florida	93.UNK	40,800
00070006	University of Florida	93.UNK	10,231
00070579	University of Florida	93.UNK	2,766
00070600	University of Florida	93.UNK	5,000
00071877	University of Florida	93.UNK	4,210
00072377	University of Florida	93.UNK	603
00072958	University of Florida	93.UNK	152,523
00073066	University of Florida	93.UNK	161,575
00073067	University of Florida	93.UNK	65,654
00073133	University of Florida	93.UNK	1,038
00074345	University of Florida	93.UNK	95,135
00074621	University of Florida	93.UNK	178,411
00075158	University of Florida	93.UNK	540
00075433	University of Florida	93.UNK	41,159
00075591	University of Florida	93.UNK	204,905
00075694	University of Florida	93.UNK	149,468
00075698	University of Florida	93.UNK	145,983
00075779	University of Florida	93.UNK	3,953
00075881	University of Florida	93.UNK	5,421
00075977	University of Florida	93.UNK	10,000
00076156	University of Florida	93.UNK	139,730
00076380	University of Florida	93.UNK	15,252
00077252	University of Florida	93.UNK	33,295
00077383	University of Florida	93.UNK	36,843
00077669	University of Florida	93.UNK	85,196
00077685	University of Florida	93.UNK	30,860
00077951	University of Florida	93.UNK	24,537
00078362	University of Florida	93.UNK	20,351
00079202	University of Florida	93.UNK	6,245
00079698	University of Florida	93.UNK	45,895
00081047	University of Florida	93.UNK	3,661
00082285	University of Florida	93.UNK	523
09-0472Z06	University of Florida	93.UNK	13,645
1 S21 MD00139-01	Florida A & M University	93.UNK	103,181
142001540018820	Florida State University	93.UNK	7,657
159000524023204	Florida State University	93.UNK	21,957
159000524025648	Florida State University	93.UNK	40,975
17644	University of Florida	93.UNK	2,492
17681	University of Florida	93.UNK	24,874
17725	University of Florida	93.UNK	55,548
18247	University of Florida	93.UNK	132,536
1R01DK075414-01A2	University of South Florida	93.UNK	120,290
1R15GM64400-01A2	University of South Florida	93.UNK	2,901
1R15Y018947-01	Florida Atlantic University	93.UNK	62,918

FEDERAL AWARDING AGENCY / AWARD NUMBER	ADMINISTERING AGENCY	CFDA NUMBER	2008-2009 EXPENDITURES
202002524022389	Florida State University	93.UNK	1,072
215029	University of Florida	93.UNK	13,388
23301-2-CCLS20127A	University of Florida	93.UNK	19,936
2R01DK059466	Florida State University	93.UNK	175,183
3000335217	University of Florida	93.UNK	16,245
300718501-01	University of Florida	93.UNK	62,051
300819401-01	University of Florida	93.UNK	23,480
35064-OS-336	University of South Florida	93.UNK	53,093
5 U50 TS 473408-05	Florida A & M University	93.UNK	862
753HC09B	University of Florida	93.UNK	5,321
7P41GM079597-04	Florida Atlantic University	93.UNK	243,698
8403-23589-1	University of Florida	93.UNK	3,238
8530-5038	University of Florida	93.UNK	874,775
A074BD	Florida State University	93.UNK	4,475
AX1001	University of Florida	93.UNK	29,681
BBT-02 & BBT-03	University of Florida	93.UNK	53,297
CALGB100104	University of Florida	93.UNK	15,867
C-H3TI12855A	University of South Florida	93.UNK	3
DUKE University SITE #302	University of Florida	93.UNK	40,247
Duke University.; Z9001	University of Florida	93.UNK	8,641
E2902	University of Florida	93.UNK	125
EH06-201-S16	University of North Florida	93.UNK	131,808
FY09.339.001	Florida State University	93.UNK	44,654
GC11572.128506	Florida State University	93.UNK	28,153
GC11729.131113	Florida State University	93.UNK	188,119
HHSF223200740122P	Florida Department of Agriculture and Consumer Services	93.UNK	49,377
HHSN253200800022C	University of South Florida	93.UNK	366,384
HHSN267200700014C	University of South Florida	93.UNK	4,344,503
HHSN267200800019C	University of South Florida	93.UNK	8,065,891
HHSN311200800105P	University of Central Florida	93.UNK	9,000
I30232	Miami Dade College	93.UNK	157,685
K99DK078779	Florida State University	93.UNK	97,071
N01-AG-3-1012	University of South Florida	93.UNK	249,963
NCCF 11165	University of Florida	93.UNK	73,599
NS 2006-091	University of Florida	93.UNK	284
PO300819701-01	University of Florida	93.UNK	31,106
PSAUFRLM00	University of Florida	93.UNK	68
R01 GM066041	Florida State University	93.UNK	84,851
STICH-5000	University of Florida	93.UNK	13,922
Sun Nuclear Corp	University of Florida	93.UNK	23,519
UNC5-31813	University of Florida	93.UNK	6,713
Total - U. S. Department of Health and Human Services			\$24,427,678
U. S. Department of Homeland Security			
00056106	University of Florida	97.UNK	4,310
00060296	University of Florida	97.UNK	4,511
08-073	University of Central Florida	97.UNK	189,562
08DM-07-11-16-05	Florida Atlantic University	97.UNK	72,503
705806	Florida State University	97.UNK	27,614
A01359	Florida State University	97.UNK	12,561
DHS-FSU-SUB-08-1	Florida State University	97.UNK	7,501
FEMA	University of Central Florida	97.UNK	18,976
FMFST	Florida Department of Law Enforcement	97.UNK	700
FMSSF	Florida Department of Law Enforcement	97.UNK	774
HITTF	Florida Department of Law Enforcement	97.UNK	10,430
J5284070060/H5000060104	Florida International University	97.UNK	22,626
MECTF	Florida Department of Law Enforcement	97.UNK	4,164
PDMC-PL-04-FL-2007-014	Gulf Coast Community College	97.UNK	28,125
Total - U. S. Department of Homeland Security			\$404,357
U. S. Agency for International Development			
00077173	University of Florida	98.UNK	164,341

FEDERAL AWARDING AGENCY / AWARD NUMBER	ADMINISTERING AGENCY	CFDA NUMBER	2008-2009 EXPENDITURES
00078383	University of Florida	98.UNK	46,689
HCC-RX2050-852-08-C	Hillsborough Community College	98.UNK	344,908
Total - U. S. Agency for International Development			\$555,938
Other Federal Grants			
00043164	University of Florida	99.UNK	21,541
00067030	University of Florida	99.UNK	4,316
00081203	University of Florida	99.UNK	36,783
00081284	University of Florida	99.UNK	7,019
11864	Florida State University	99.UNK	125,384
FCCJRX205085207B	Florida State College at Jacksonville	99.UNK	361,239
ICRISAT 110706	University of Florida	99.UNK	19,213
M26-063	University of Florida	99.UNK	10,022
PC-08-8-128	Florida State University	99.UNK	11,627
SJI-08-T-002	State Courts System	99.UNK	25,514
Z600929	University of Florida	99.UNK	124,170
Total - Other Federal Grants			\$746,828
Total Other Federal Awards			\$79,243,249

Note 6. Research and Development

In accordance with OMB Circular A-133, Section .310(b)(1), the following further identifies in detail the expenditures relating to direct and indirect Federal awards that involve Research and Development. These amounts are included in the Schedule of Expenditures of Federal Awards under the Research and Development cluster.

FEDERAL AWARDING AGENCY / AWARD NUMBER	ADMINISTERING AGENCY	CFDA NUMBER	2008-2009 EXPENDITURES
U. S. Department of Agriculture			
00005944	University of Florida	10.001	2,992
00036147	University of Florida	10.001	2,345
00037826	University of Florida	10.001	46,814
00037869	University of Florida	10.001	28,682
00039347	University of Florida	10.001	314
00039494	University of Florida	10.001	14,962
00049551	University of Florida	10.001	3,670
00050323	University of Florida	10.001	5,106
00050874	University of Florida	10.001	3,382
00052174	University of Florida	10.001	159,840
00053416	University of Florida	10.001	2,966
00054059	University of Florida	10.001	682
00054828	University of Florida	10.001	2,526
00055260	University of Florida	10.001	21,324
00057710	University of Florida	10.001	54,904
00058029	University of Florida	10.001	59,849
00061894	University of Florida	10.001	694
00064136	University of Florida	10.001	30,694
00068512	University of Florida	10.001	14,147
00068932	University of Florida	10.001	52,525
00068983	University of Florida	10.001	23,221
00069841	University of Florida	10.001	40,478
00070115	University of Florida	10.001	51,919
00070293	University of Florida	10.001	19,123
00070417	University of Florida	10.001	29,724
00071086	University of Florida	10.001	49,879
00072820	University of Florida	10.001	8,010
00073251	University of Florida	10.001	11,514
00073452	University of Florida	10.001	6,406
00073503	University of Florida	10.001	8,034
00074299	University of Florida	10.001	181,455
00074664	University of Florida	10.001	25,203
00075388	University of Florida	10.001	73,025
00075490	University of Florida	10.001	30,390
00076727	University of Florida	10.001	12,836
00076762	University of Florida	10.001	19,270
00076779	University of Florida	10.001	27,842
00076843	University of Florida	10.001	26,236
00076939	University of Florida	10.001	5,949
00077282	University of Florida	10.001	20,999
00080493	University of Florida	10.001	146
06-41510-08905	Florida A & M University	10.001	7,211
08-41510-08905	Florida A & M University	10.001	86,043
2005-38814-16434	Florida A & M University	10.001	147,764
2009-0069-01	University of Florida	10.001	55,802
38820-18564-07	Florida A & M University	10.001	3,703
5836117610	University of Central Florida	10.001	281,517
58-6615-6-213	Florida A & M University	10.001	151,612
59-0204-7-160	Florida State University	10.001	7,645
00037857	University of Florida	10.025	60
00054280	University of Florida	10.025	196
00068824	University of Florida	10.025	156
00072091	University of Florida	10.025	78,417
00074174	University of Florida	10.025	35,932
00074728	University of Florida	10.025	120,094

FEDERAL AWARDING AGENCY / AWARD NUMBER	ADMINISTERING AGENCY	CFDA NUMBER	2008-2009 EXPENDITURES
00074735	University of Florida	10.025	36,111
00074750	University of Florida	10.025	4,489
00075367	University of Florida	10.025	126,642
00075632	University of Florida	10.025	72,766
00075786	University of Florida	10.025	25,231
00077175	University of Florida	10.025	10,094
00077202	University of Florida	10.025	14,509
00079619	University of Florida	10.025	4,886
06-8100 0755-CA	Florida A & M University	10.025	179
07-8100 0755-CA	Florida A & M University	10.025	132,833
0796120637GR	Florida A & M University	10.025	41,903
0881000755CA	Florida A & M University	10.025	132,180
08-9612-0637CA	Florida A & M University	10.025	65,509
412020-00001	University of Florida	10.025	8,915
00070028	University of Florida	10.156	3,819
00080111	University of Florida	10.170	42,525
00006136	University of Florida	10.200	7,302
00006353	University of Florida	10.200	7,301
00056289	University of Florida	10.200	10,880
00056476	University of Florida	10.200	15,764
00056602	University of Florida	10.200	2,433
00056605	University of Florida	10.200	16,648
00056755	University of Florida	10.200	9,392
00056761	University of Florida	10.200	10,926
00057060	University of Florida	10.200	520
00057350	University of Florida	10.200	25,782
00057356	University of Florida	10.200	42,394
00057479	University of Florida	10.200	19,304
00057845	University of Florida	10.200	2,212
00057847	University of Florida	10.200	143
00057862	University of Florida	10.200	15,351
00057913	University of Florida	10.200	9,440
00057922	University of Florida	10.200	53,035
00057937	University of Florida	10.200	32,754
00058306	University of Florida	10.200	13,834
00061548	University of Florida	10.200	35,961
00061550	University of Florida	10.200	28,342
00061838	University of Florida	10.200	22,258
00061930	University of Florida	10.200	97,591
00062164	University of Florida	10.200	10,596
00062169	University of Florida	10.200	19,170
00062174	University of Florida	10.200	32,298
00062205	University of Florida	10.200	19,335
00062331	University of Florida	10.200	19,277
00062336	University of Florida	10.200	25,005
00062471	University of Florida	10.200	5,319
00062472	University of Florida	10.200	65,041
00062506	University of Florida	10.200	63,933
00062507	University of Florida	10.200	135,210
00062601	University of Florida	10.200	16,878
00062616	University of Florida	10.200	55,827
00062757	University of Florida	10.200	23,011
00062838	University of Florida	10.200	1,419
00063098	University of Florida	10.200	55,082
00063221	University of Florida	10.200	6,591
00063224	University of Florida	10.200	13,647
00063227	University of Florida	10.200	4,423
00063230	University of Florida	10.200	23,408
00063309	University of Florida	10.200	297,188
00063553	University of Florida	10.200	5,046
00063554	University of Florida	10.200	45,013
00063639	University of Florida	10.200	7,938
00063647	University of Florida	10.200	19,623
00063925	University of Florida	10.200	19,044
00063947	University of Florida	10.200	374,911
00064092	University of Florida	10.200	174,070
00064095	University of Florida	10.200	6,497
00064096	University of Florida	10.200	13,230
00064097	University of Florida	10.200	2,356

FEDERAL AWARDING AGENCY / AWARD NUMBER	ADMINISTERING AGENCY	CFDA NUMBER	2008-2009 EXPENDITURES
00064098	University of Florida	10.200	13,426
00064104	University of Florida	10.200	10,351
00064111	University of Florida	10.200	22,260
00064115	University of Florida	10.200	12,014
00064123	University of Florida	10.200	51,436
00064237	University of Florida	10.200	21,579
00064320	University of Florida	10.200	744
00064342	University of Florida	10.200	35,529
00064347	University of Florida	10.200	4,822
00064349	University of Florida	10.200	10,203
00064623	University of Florida	10.200	9,501
00064642	University of Florida	10.200	26,811
00064668	University of Florida	10.200	8,903
00064674	University of Florida	10.200	6,128
00064870	University of Florida	10.200	30,082
00064953	University of Florida	10.200	6,746
00065578	University of Florida	10.200	79,940
00065931	University of Florida	10.200	558
00067409	University of Florida	10.200	844
00068193	University of Florida	10.200	4,856
00068613	University of Florida	10.200	302,901
00068764	University of Florida	10.200	19
00068765	University of Florida	10.200	14,748
00068766	University of Florida	10.200	5,992
00068767	University of Florida	10.200	1,550
00068769	University of Florida	10.200	5,246
00068770	University of Florida	10.200	108,036
00068877	University of Florida	10.200	2,678
00069415	University of Florida	10.200	4,598
00071176	University of Florida	10.200	18,535
00072522	University of Florida	10.200	4,590
00072523	University of Florida	10.200	62,379
00072524	University of Florida	10.200	1,387
00072525	University of Florida	10.200	30,652
00072526	University of Florida	10.200	14,546
00072527	University of Florida	10.200	28,797
00072530	University of Florida	10.200	11,123
00072552	University of Florida	10.200	18,776
00072553	University of Florida	10.200	48
00072654	University of Florida	10.200	6,598
00072655	University of Florida	10.200	1,832
00072656	University of Florida	10.200	4,558
00072657	University of Florida	10.200	3,377
00072658	University of Florida	10.200	1,078
00072659	University of Florida	10.200	8,299
00073118	University of Florida	10.200	18,780
00073402	University of Florida	10.200	107,939
00073403	University of Florida	10.200	78,301
00073407	University of Florida	10.200	102,228
00073408	University of Florida	10.200	35,325
00073560	University of Florida	10.200	1,238,430
00073708	University of Florida	10.200	94,830
00074867	University of Florida	10.200	221,614
00074914	University of Florida	10.200	39,354
00075337	University of Florida	10.200	26,527
00075593	University of Florida	10.200	21,331
00075938	University of Florida	10.200	15,877
00076113	University of Florida	10.200	23,066
00076114	University of Florida	10.200	11,949
00076115	University of Florida	10.200	12,608
00076117	University of Florida	10.200	22,670
00076118	University of Florida	10.200	5,000
00076119	University of Florida	10.200	3,821
00076120	University of Florida	10.200	27,138
00076121	University of Florida	10.200	19,913
00076127	University of Florida	10.200	3,904
00077201	University of Florida	10.200	129,378
00077426	University of Florida	10.200	42,060
00077755	University of Florida	10.200	19,858

FEDERAL AWARDING AGENCY / AWARD NUMBER	ADMINISTERING AGENCY	CFDA NUMBER	2008-2009 EXPENDITURES
00077756	University of Florida	10.200	31,233
00077757	University of Florida	10.200	4,971
00077758	University of Florida	10.200	19,686
00077759	University of Florida	10.200	15,608
00077760	University of Florida	10.200	50,990
00077761	University of Florida	10.200	21,130
00077762	University of Florida	10.200	30,250
00077763	University of Florida	10.200	6,379
00077764	University of Florida	10.200	22,271
00077765	University of Florida	10.200	33,766
00077766	University of Florida	10.200	21,894
00077767	University of Florida	10.200	2,596
00077769	University of Florida	10.200	12,652
00077771	University of Florida	10.200	12,561
00077772	University of Florida	10.200	37,137
00077773	University of Florida	10.200	21,505
00077774	University of Florida	10.200	3,608
00077775	University of Florida	10.200	18,395
00077776	University of Florida	10.200	19,171
00077777	University of Florida	10.200	20,457
00077778	University of Florida	10.200	3,858
00077930	University of Florida	10.200	425
00077931	University of Florida	10.200	10,223
00077932	University of Florida	10.200	24
00077933	University of Florida	10.200	10,521
00077934	University of Florida	10.200	11,601
00078110	University of Florida	10.200	12,376
00078141	University of Florida	10.200	11,094
00078158	University of Florida	10.200	16,556
00078159	University of Florida	10.200	27,868
00078160	University of Florida	10.200	2,437
00078161	University of Florida	10.200	21,157
00078162	University of Florida	10.200	30,288
00078163	University of Florida	10.200	19,823
00078164	University of Florida	10.200	11,928
00078165	University of Florida	10.200	18,652
00078166	University of Florida	10.200	6,000
00078167	University of Florida	10.200	9,331
00079321	University of Florida	10.200	4,822
00079879	University of Florida	10.200	6,789
00079932	University of Florida	10.200	443
00080149	University of Florida	10.200	9,991
0-42592/T-STAR-113	University of Florida	10.200	7,513
06-AGR-361460-UF	University of Florida	10.200	165,095
06-AGR-36154-UF	University of Florida	10.200	581
088K001	University of Florida	10.200	25,317
09-AGR-361467-UF	University of Florida	10.200	60,978
2003-38890-02021	Florida State University	10.200	533
2006-38890-03568	Florida State University	10.200	1,345,922
2007-FL001ARS	University of Florida	10.200	280
2008-FL001ARSQA	University of Florida	10.200	23,576
2008-FL001BDP-GCREC	University of Florida	10.200	8,599
2088-38890-19013	Florida State University	10.200	284,489
33100-08905-07	Florida A & M University	10.200	72,804
33100-08905-08	Florida A & M University	10.200	617,996
5866185249	Florida A & M University	10.200	666,029
CR-19300-428337	University of Florida	10.200	6,989
MSC 050108.1	University of Florida	10.200	17,000
RC293-334/3504778	University of Florida	10.200	9,312
RD309-055/9038547	University of Florida	10.200	743
RD309-067/3500958	University of Florida	10.200	7,203
RD309-067/3500968	University of Florida	10.200	1,792
RD309-067/9822857	University of Florida	10.200	48,000
RD309-067/9822877	University of Florida	10.200	41,922
RD309-101/4688358	University of Florida	10.200	26,331
RD318-215/3500098	University of Florida	10.200	8,639
SA7080	University of Florida	10.200	1,822
SA7464	University of Florida	10.200	32,469
USDA2005-34135-16433	University of Florida	10.200	4,150

FEDERAL AWARDING AGENCY / AWARD NUMBER	ADMINISTERING AGENCY	CFDA NUMBER	2008-2009 EXPENDITURES
USVI 090106	University of Florida	10.200	12,222
58-6615-3-229	Florida A & M University	10.202	6,578
McintireStennis	University of Florida	10.202	752,196
Hatch	University of Florida	10.203	1,961,445
Hatch-Multistate	University of Florida	10.203	413,704
33100-08905-08	Florida A & M University	10.205	1,014,184
00004687	University of Florida	10.206	6,837
00005761	University of Florida	10.206	17,056
00036781	University of Florida	10.206	5,064
00052679	University of Florida	10.206	28,178
00056227	University of Florida	10.206	69,233
00059237	University of Florida	10.206	13,262
00063014	University of Florida	10.206	113,452
00063015	University of Florida	10.206	5,237
00063069	University of Florida	10.206	73,805
00063172	University of Florida	10.206	81,883
00063400	University of Florida	10.206	109,098
00063401	University of Florida	10.206	14,075
00064930	University of Florida	10.206	124,440
00065210	University of Florida	10.206	4,861
00068085	University of Florida	10.206	81,383
00068530	University of Florida	10.206	8,614
00068650	University of Florida	10.206	18,508
00068707	University of Florida	10.206	136,277
00068827	University of Florida	10.206	127,096
00069196	University of Florida	10.206	127,221
00069325	University of Florida	10.206	86,162
00069579	University of Florida	10.206	118,854
00070968	University of Florida	10.206	49,487
00071251	University of Florida	10.206	71,152
00072211	University of Florida	10.206	20,717
00072235	University of Florida	10.206	7,346
00072517	University of Florida	10.206	113,339
00072569	University of Florida	10.206	38,632
00072739	University of Florida	10.206	81,499
00072978	University of Florida	10.206	73,708
00073322	University of Florida	10.206	48,191
00074143	University of Florida	10.206	30,067
00074236	University of Florida	10.206	4,954
00074855	University of Florida	10.206	500
00075215	University of Florida	10.206	97,080
00076095	University of Florida	10.206	18,153
00076813	University of Florida	10.206	1,554
00082276	University of Florida	10.206	612
08-493-FIU,2008-55401-04487	Florida International University	10.206	3,004
2005-35200-17053	Florida State University	10.206	78,027
2005-35302-16311	Florida State University	10.206	78,497
2005-35302-16997	Florida State University	10.206	3,695
2006-35101-18822	University of South Florida	10.206	82,147
2006-35204-17407	Florida State University	10.206	130,273
2006-35215-16714	Florida State University	10.206	183,896
2006-35503-17229	Florida State University	10.206	102,001
2007-35102-18111	Florida A & M University	10.206	149,056
2007-35302-18106	Florida State University	10.206	43,542
2008-35112-18796	Florida A & M University	10.206	98,580
20083532004574	University of Central Florida	10.206	47,393
2008-35320-04574	University of North Florida	10.206	12,975
2009-35102-05043	University of South Florida	10.206	15,901
2009-35200-05000	Florida State University	10.206	41,924
591-0770-01	University of Florida	10.206	2,783
8769-001	University of Florida	10.206	4,632
G-1494-2	University of Florida	10.206	156
PG08-24791-01	University of Florida	10.206	40,175
S-0000233	University of Florida	10.206	27,315
S99009	Florida State University	10.206	313
Sub07-000752-02	University of Florida	10.206	27,065
X374356	University of Florida	10.206	63,752
Z510601	University of Florida	10.206	15,815
00056366	University of Florida	10.210	13,251

FEDERAL AWARDING AGENCY / AWARD NUMBER	ADMINISTERING AGENCY	CFDA NUMBER	2008-2009 EXPENDITURES
00056775	University of Florida	10.210	45,377
00072513	University of Florida	10.210	58,214
BPX 090106	University of Florida	10.212	5,187
RC284-511/3500318	University of Florida	10.215	42,720
RD 309-097/4688118	University of Florida	10.215	6,020
2004-38820-15109	Florida A & M University	10.216	1,249
2004-38820-15164	Florida A & M University	10.216	78,836
2005-38814-16439	Florida A & M University	10.216	43,305
2007-38814-18496	Florida A & M University	10.216	9,491
2007-38814-18497	Florida A & M University	10.216	60,525
2008-38814-04725	Florida A & M University	10.216	37,834
2008-38814-04739	Florida A & M University	10.216	63,972
38814-13953-03	Florida A & M University	10.216	25,385
38820-14030-03	Florida A & M University	10.216	163,899
38820-14052-03	Florida A & M University	10.216	28,791
68-3A75-3-110	Florida A & M University	10.216	89,577
CR-0455-0003	Florida A & M University	10.216	307
C00020062-2	University of South Florida	10.217	32,142
00004586	University of Florida	10.219	45,836
2007-38413-17816	Florida International University	10.220	24,230
2005-38422-15940	Florida International University	10.223	32,140
2008-38422-19209	Florida International University	10.223	82,441
00064630	University of Florida	10.250	17,015
00069672	University of Florida	10.250	12,984
00072992	University of Florida	10.256	7,959
58-30000-7-0092	Florida A & M University	10.290	18,703
00003855	University of Florida	10.303	19,821
00035027	University of Florida	10.303	14,037
00035048	University of Florida	10.303	1,753
00036134	University of Florida	10.303	3,480
00038427	University of Florida	10.303	1
00038579	University of Florida	10.303	312
00056714	University of Florida	10.303	39,549
00056855	University of Florida	10.303	76,950
00057852	University of Florida	10.303	57,010
00059006	University of Florida	10.303	6,357
00059007	University of Florida	10.303	7,574
00060279	University of Florida	10.303	7
00062852	University of Florida	10.303	114,562
00064265	University of Florida	10.303	9,138
00068981	University of Florida	10.303	146,418
00069937	University of Florida	10.303	6,005
00069940	University of Florida	10.303	361
00069946	University of Florida	10.303	9,591
00069956	University of Florida	10.303	16,743
00073570	University of Florida	10.303	60,703
20045111002166	Florida International University	10.303	15,921
2004-51130-03114	Florida A & M University	10.303	29,246
2007-1634-06	University of Florida	10.303	13,367
8000021085-AG	Florida A & M University	10.303	63,909
RC299-338/8920847	University of Florida	10.303	484
RF330-411/3843868	University of Florida	10.303	39
Z792686	University of Florida	10.303	97,245
2006-51160-03409	Florida International University	10.305	25,203
2008-51160-04356	Florida International University	10.305	5,200
00063170	University of Florida	10.307	113,483
00073549	University of Florida	10.307	27,347
416-30-24	University of Florida	10.307	9,775
00077938	University of Florida	10.309	261
00079433	University of Florida	10.309	27,986
00081615	University of Florida	10.309	5,641
00082122	University of Florida	10.309	751
51200-03503-06	Florida A & M University	10.443	114,842
152000524023394	Florida State University	10.446	17,118
00063919	University of Florida	10.450	83,305
00067410	University of Florida	10.450	61,099
02081352-1-1	Florida State University	10.450	25,761
00050230	University of Florida	10.456	244,187
00058627	University of Florida	10.456	16,315

FEDERAL AWARDING AGENCY / AWARD NUMBER	ADMINISTERING AGENCY	CFDA NUMBER	2008-2009 EXPENDITURES
00065560	University of Florida	10.456	2,974
2007-35201-18398	Florida A & M University	10.479	37,033
00061366	University of Florida	10.500	3,281
00062920	University of Florida	10.500	43,705
2003-35302-13565	Florida State University	10.500	5,827
2007-1032-06	University of Florida	10.500	4,939
2007-39552-18643	University of Florida	10.500	7,237
2008-0590-11	University of Florida	10.500	120,511
2008-1004-11	University of Florida	10.500	2,744
2009-41520-05565	Florida A & M University	10.500	4,954
45100-08905-07	Florida A & M University	10.500	14,421
45100-08905-08	Florida A & M University	10.500	646,984
45200-01772-03	Florida A & M University	10.500	1,731,615
RE675-153/3842668	University of Florida	10.500	3,673
TCE 422010	University of Florida	10.500	12,629
TCE 633002	University of Florida	10.500	8,912
UFL07	University of Florida	10.500	48,755
UFL08	University of Florida	10.500	7
00004593	University of Florida	10.652	32,616
00006447	University of Florida	10.652	39,540
00037147	University of Florida	10.652	419
00055303	University of Florida	10.652	95
00055397	University of Florida	10.652	1,512
00055398	University of Florida	10.652	1,581
00057047	University of Florida	10.652	4,866
00058443	University of Florida	10.652	40,219
00064259	University of Florida	10.652	15,373
00067888	University of Florida	10.652	22,102
00075509	University of Florida	10.652	18,621
00075699	University of Florida	10.652	3,245
00075813	University of Florida	10.652	532
00076533	University of Florida	10.652	8,458
00077585	University of Florida	10.652	5,537
05CA11242343124	University of Central Florida	10.652	7,240
ERI34FL01	University of Central Florida	10.652	20,290
SRS06CA 11330150-155	Florida A & M University	10.652	9,381
SRS07DG11330135136	Florida A & M University	10.652	125,128
SRS09DG11330101060	Florida A & M University	10.652	14,079
00077235	University of Florida	10.664	9,180
00078792	University of Florida	10.664	17,446
00068063	University of Florida	10.680	39,078
00065643	University of Florida	10.961	10,406
00071422	University of Florida	10.961	1,650
00074195	University of Florida	10.961	14,434
5831488175	University of Central Florida	10.961	11,922
00076344	University of Florida	10.962	5,867
00034874	University of Florida	10.UNK	236,318
00035150	University of Florida	10.UNK	572
00037145	University of Florida	10.UNK	70,719
00037829	University of Florida	10.UNK	66
00037870	University of Florida	10.UNK	32
00038578	University of Florida	10.UNK	5,910
00058508	University of Florida	10.UNK	2,905
00058509	University of Florida	10.UNK	35,497
00061188	University of Florida	10.UNK	215,033
00063391	University of Florida	10.UNK	7,274
00063548	University of Florida	10.UNK	3,458
00063805	University of Florida	10.UNK	30,284
00066824	University of Florida	10.UNK	472
00067651	University of Florida	10.UNK	45,721
00068107	University of Florida	10.UNK	4,494
00068160	University of Florida	10.UNK	876
00068166	University of Florida	10.UNK	6,683
00068306	University of Florida	10.UNK	1,236
00068417	University of Florida	10.UNK	2,312
00068451	University of Florida	10.UNK	93,001
00068911	University of Florida	10.UNK	3
00069251	University of Florida	10.UNK	1,099
00069910	University of Florida	10.UNK	31,941

FEDERAL AWARDING AGENCY / AWARD NUMBER	ADMINISTERING AGENCY	CFDA NUMBER	2008-2009 EXPENDITURES
00070104	University of Florida	10.UNK	1,694
00070117	University of Florida	10.UNK	25,000
00071157	University of Florida	10.UNK	60,353
00073203	University of Florida	10.UNK	2,437
00074743	University of Florida	10.UNK	5,830
00075055	University of Florida	10.UNK	12,549
00075788	University of Florida	10.UNK	134,106
00075789	University of Florida	10.UNK	47,035
00075791	University of Florida	10.UNK	100,511
00080023	University of Florida	10.UNK	702
014577	University of Central Florida	10.UNK	6,032
07-JV-11242300-146	Florida State University	10.UNK	57,419
08006	University of Florida	10.UNK	61,238
08-S590-0004-02-C2	Florida A & M University	10.UNK	200,207
401009134	Florida A & M University	10.UNK	20,163
5520015	Florida A & M University	10.UNK	19,695
570083 USDA-TX A & M	University of Florida	10.UNK	525
7624	University of Florida	10.UNK	1,036
AG428353428340010	Florida State University	10.UNK	20,299
FCP 00064982 11012006	University of Florida	10.UNK	188,032
FCP 00066981 050207	University of Florida	10.UNK	1,691
P100913340	Florida A & M University	10.UNK	16,371
Total - U. S. Department of Agriculture			<u>\$27,435,230</u>
U. S. Department of Commerce			
00074114	University of Florida	11.303	120,601
00032641	University of Florida	11.417	23,811
00037599	University of Florida	11.417	28
00060630	University of Florida	11.417	215,148
00060630/NA06OAR4170014	University of West Florida	11.417	41,776
00060854	University of Florida	11.417	13,863
00060855	University of Florida	11.417	88,608
00060856	University of Florida	11.417	471,881
00060857	University of Florida	11.417	214,664
00060858	University of Florida	11.417	160,509
00060866	University of Florida	11.417	13,603
00060867	University of Florida	11.417	1,861
00060868	University of Florida	11.417	22,263
00060884	University of Florida	11.417	32,100
00063720	University of Florida	11.417	101,744
00063735	University of Florida	11.417	37,568
00069817	University of Florida	11.417	12,383
00072317	University of Florida	11.417	5,604
00072660	University of Florida	11.417	26,794
00073974	University of Florida	11.417	80,426
00073975	University of Florida	11.417	27,273
00074154	University of Florida	11.417	54,673
00075362	University of Florida	11.417	12,629
00079933	University of Florida	11.417	2,796
00080399	University of Florida	11.417	378
Agreement S355	University of South Florida	11.417	39,838
NA16RG-2195/UF#5720-563-12	Florida Atlantic University	11.417	738
NA76RG-0120/UF#5720-	University of South Florida	11.417	245
R/LR-Q-32 (UF00075829)	University of West Florida	11.417	16,033
RR746-024/3505648	University of Florida	11.417	22,848
S352	University of South Florida	11.417	16,134
SA7528082-U	University of Florida	11.417	5,572
UF08029,NA06OAR4170014	Florida International University	11.417	44,816
UF08030	Florida Atlantic University	11.417	113,095
UF08037,NA06OAR4170014	Florida International University	11.417	46,439
UF08040,NA06OAR4170014	Florida International University	11.417	68,190
00082009	University of Florida	11.419	774
06-033	University of South Florida	11.419	7,106
07-092	University of South Florida	11.419	7,093
DEP CONTR# RM052	Florida Atlantic University	11.419	1,655
RM-038	Florida Gulf Coast University	11.419	204,246
RM058	University of Central Florida	11.419	30,494
00061624	University of Florida	11.420	21,382
00063451	University of Florida	11.420	35,530

FEDERAL AWARDING AGENCY / AWARD NUMBER	ADMINISTERING AGENCY	CFDA NUMBER	2008-2009 EXPENDITURES
00064638	University of Florida	11.420	21,660
00070865	University of Florida	11.420	10,077
NA04NOS4200142	University of Central Florida	11.420	3,474
NA05NOS4201041	Florida State University	11.420	539
NA07NOS4200050	University of South Florida	11.420	9,551
NA08NOS4200264	Florida State University	11.420	12,618
RM-024	Florida Gulf Coast University	11.420	1,322
NA08NMF4270414	Florida State University	11.427	25,131
2007-13 A/B	Florida State University	11.430	36,284
2007-14	Florida State University	11.430	15,664
Subcontract # R00941	University of South Florida	11.430	24,553
00051021	University of Florida	11.431	29,636
00065140	University of Florida	11.431	43,905
00070038	University of Florida	11.431	252
00070040	University of Florida	11.431	38,073
00072115	University of Florida	11.431	38,091
00079809	University of Florida	11.431	301
07-002197-USFL	University of South Florida	11.431	61,157
A100386	Florida State University	11.431	2,770
NA05OAR4311162	Florida State University	11.431	133,295
NA06OAR4310070	Florida State University	11.431	729,371
NA06OAR4310090	Florida State University	11.431	96,177
NA08OAR4310731	Florida State University	11.431	109,285
191001-363558-01	Florida State University	11.432	323,656
4300-005-06	University of Florida	11.432	439
00068844	University of Florida	11.433	56,496
00075904	University of South Florida	11.433	24,347
Contract #05176	University of South Florida	11.435	153,590
2005-0003-018	University of South Florida	11.436	28,814
00057113	University of Florida	11.439	14,332
NA08NMF4390555	Florida Atlantic University	11.439	5,504
DG133F05SE6360	University of South Florida	11.440	54,922
G073242	Florida State University	11.440	23,785
NA06NES4400004	University of South Florida	11.440	95,810
WC133F-06-CQ-0101	University of South Florida	11.440	52,588
00069692	University of Florida	11.454	102,918
BULLFISH-2005-12	University of South Florida	11.454	2,670
FWC 06250	University of South Florida	11.454	13,028
NA05NMF4540045	Florida State University	11.454	22,314
NSU 331038	Florida Atlantic University	11.460	13,352
NA04NWS4620013	University of Central Florida	11.462	6,921
2006-0104008	University of South Florida	11.463	1,728
2007-0089-007	University of South Florida	11.463	52,910
CONTRACT #2569	University of South Florida	11.463	9
FLIRLUCF110107	University of Central Florida	11.463	29,026
NA07NOS4630029	University of South Florida	11.463	23,191
NA17FZ2827	University of South Florida	11.463	67
NFFM7231-8-45996	University of North Florida	11.463	3,240
S07-66809	Florida State University	11.467	28,538
S08-68872	University of South Florida	11.467	4,722
00061502	University of Florida	11.468	6,359
00061758	University of Florida	11.468	76,434
120000586	University of Central Florida	11.468	23,387
120000586-02	University of South Florida	11.468	66
120000592-10	Florida State University	11.468	29,230
12000150301	University of Central Florida	11.468	45,897
120001503-02	University of South Florida	11.468	40,460
120001503-03	Florida A & M University	11.468	45,508
120001503-05	University of North Florida	11.468	44,907
120001503-08	Florida State University	11.468	137,006
120001515-01	Florida State University	11.468	105,061
120001520-04	University of South Florida	11.468	428
12001515-02	University of North Florida	11.468	60,999
NA04NWS4680010	Florida A & M University	11.468	14,237
NA04NWS4680010	Florida International University	11.468	534,393
NA07NWS4680017	Florida International University	11.468	61,929
SUB#120001503-04 PO#43392	Florida Atlantic University	11.468	3,641
00075342	University of Florida	11.472	79,844
00077131	University of Florida	11.472	237,620

FEDERAL AWARDING AGENCY / AWARD NUMBER	ADMINISTERING AGENCY	CFDA NUMBER	2008-2009 EXPENDITURES
00067116	University of Florida	11.473	253,259
00067117	University of Florida	11.473	8,537
07-80 07-134	University of South Florida	11.473	20,532
2500129300	University of South Florida	11.473	42,411
CA 07-13	University of South Florida	11.473	126,903
NA04NOS4730174	University of South Florida	11.473	42,676
P.O. 06-73 03-104	University of South Florida	11.473	7,727
P.O. 08-89 2007-135	University of South Florida	11.473	15,337
S451	University of South Florida	11.473	8,355
S452	University of South Florida	11.473	9,177
SURA-2007-403	University of Florida	11.473	433
SURA-2008-004	University of Florida	11.473	90,308
UF-EIES-074030-USF	University of South Florida	11.473	47,973
UNC#: 515180-08-02	University of South Florida	11.473	39,481
#06221	University of South Florida	11.478	256,233
08-SC-NOAA-1085	Florida State University	11.478	47,062
10546	Florida International University	11.478	4,075
21633	Florida State University	11.478	665
DO1024134	University of South Florida	11.478	34,415
DO280508	University of South Florida	11.478	13,044
MML-186321	University of South Florida	11.478	68,243
MOA 2005 049	University of South Florida	11.478	202,918
NA06NOS4780070	Florida International University	11.478	127,495
NA06NOS4780147	Florida International University	11.478	69,162
NA06NOS4780230	University of South Florida	11.478	238,483
Order No. DO315370	University of South Florida	11.478	67,675
P.O. #DO591064	University of South Florida	11.478	56,420
S7701 623088	University of South Florida	11.478	160
WC133F-07-SE-5357	Florida International University	11.478	66,945
NA05OAR4811018	Florida A & M University	11.481	93,866
NA06OAR4810164	Florida A & M University	11.481	1,666,609
NA17AE1624	Florida A & M University	11.481	49,075
00059945	University of Florida	11.609	20,936
00072837	University of Florida	11.609	850
00072926	University of Florida	11.609	35,749
60NANB5D1233	Florida State University	11.609	29,367
70NANB7H6113	University of Central Florida	11.609	34,827
00058807	University of Florida	11.UNK	3,187
00062862	University of Florida	11.UNK	20,026
00067501	University of Florida	11.UNK	68,667
00071078	University of Florida	11.UNK	38,997
00076328	University of Florida	11.UNK	100,666
DOC/NA17RJ1226/P6970	University of Florida	11.UNK	450,806
P010018353	Florida State University	11.UNK	16,175
SURA-2005-203	University of Florida	11.UNK	4
Total - U. S. Department of Commerce			\$11,190,632
U. S. Department of Defense			
211332	University of Central Florida	12.002	24,611
211339	University of Central Florida	12.002	32,903
FA8650-07-1-6848	Florida International University	12.002	68,481
00005211	University of Florida	12.114	113,597
00006234	University of Florida	12.114	10,381
00059858	University of Florida	12.114	55,383
00063352	University of Florida	12.114	110,397
00068813	University of Florida	12.114	59,508
00069913	University of Florida	12.114	173,146
00072740	University of Florida	12.114	118,006
00080260	University of Florida	12.114	7,905
1209-1035-00-C	University of North Florida	12.114	19,106
1209-1077-30-A	University of North Florida	12.114	145,336
126498 SUB 6415-1012-62-A	Florida Atlantic University	12.114	56,046
211206-01	University of North Florida	12.114	79,008
6402100400B	University of Central Florida	12.114	25,726
6402184LOA	University of Central Florida	12.114	4
6415-1006-04-A	Florida Atlantic University	12.114	23,496
6415100605A	University of Central Florida	12.114	11,966
6415100606A	University of Central Florida	12.114	37,576
6415101263A	University of Central Florida	12.114	88,829

FEDERAL AWARDING AGENCY / AWARD NUMBER	ADMINISTERING AGENCY	CFDA NUMBER	2008-2009 EXPENDITURES
6415101265A	University of Central Florida	12.114	190,689
6415-1012-66-A	Florida Gulf Coast University	12.114	70,662
6415-1012-67-A	Florida Gulf Coast University	12.114	100,791
6415-1012-68-A (PO # 0000127289)	University of West Florida	12.114	62,517
DAAD19-01-02-0013	Florida A & M University	12.114	261,022
DO138085	University of South Florida	12.114	17,539
FA87500710203	University of Central Florida	12.114	26,354
SUB AGREE #6415-1006-02-A	Florida Atlantic University	12.114	4,648
TSR-SHIELD PHASE-II	University of Central Florida	12.114	27,966
W81XWH-04-1-0326	Florida A & M University	12.114	4,843
W911SR-06-C-0023	University of South Florida	12.114	82,472
W912HZ-08-C-0019	University of South Florida	12.114	73,846
1253103700	University of South Florida	12.116	19,743
FA2521-08-P-0074	University of South Florida	12.116	7,355
W912SU-08-P-0040	University of South Florida	12.116	1,832,522
00027664	University of Florida	12.300	2
00029016	University of Florida	12.300	240,213
00030869	University of Florida	12.300	42,833
00030881	University of Florida	12.300	37
00051315	University of Florida	12.300	7
00051670	University of Florida	12.300	25
00055408	University of Florida	12.300	4
00056926	University of Florida	12.300	3
00057586	University of Florida	12.300	222,104
00059442	University of Florida	12.300	124,276
00059450	University of Florida	12.300	33,849
00060682	University of Florida	12.300	7,525
00061594	University of Florida	12.300	176,925
00061595	University of Florida	12.300	48,702
00062932	University of Florida	12.300	55,541
00063145	University of Florida	12.300	131,356
00063155	University of Florida	12.300	183,230
00063546	University of Florida	12.300	1,133
00063579	University of Florida	12.300	32,669
00063633	University of Florida	12.300	170,043
00063871	University of Florida	12.300	44,481
00064163	University of Florida	12.300	132,862
00064500	University of Florida	12.300	135,045
00064512	University of Florida	12.300	54,270
00065087	University of Florida	12.300	46,181
00066316	University of Florida	12.300	90,117
00066614	University of Florida	12.300	22,141
00066681	University of Florida	12.300	67,361
00066841	University of Florida	12.300	126,989
00068350	University of Florida	12.300	1,277,102
00068351	University of Florida	12.300	6,133
00068352	University of Florida	12.300	1,112
00068355	University of Florida	12.300	51,371
00068356	University of Florida	12.300	133
00068357	University of Florida	12.300	71,405
00070689	University of Florida	12.300	49,346
00072232	University of Florida	12.300	74,006
00073305	University of Florida	12.300	56,342
00073314	University of Florida	12.300	186,810
00073315	University of Florida	12.300	11,777
00073904	University of Florida	12.300	35,224
00075178	University of Florida	12.300	103,951
00075179	University of Florida	12.300	58,110
00075365	University of Florida	12.300	28,808
00076857	University of Florida	12.300	39,596
00077020	University of Florida	12.300	70,857
00077956	University of Florida	12.300	32,408
00077957	University of Florida	12.300	9,313
00078435	University of Florida	12.300	18,576
00078896	University of Florida	12.300	31,465
00079386	University of Florida	12.300	86,836
00079387	University of Florida	12.300	15,990
00079438	University of Florida	12.300	876
00079887	University of Florida	12.300	34,933

FEDERAL AWARDING AGENCY / AWARD NUMBER	ADMINISTERING AGENCY	CFDA NUMBER	2008-2009 EXPENDITURES
00082170	University of Florida	12.300	54
0275-SC-0145	University of South Florida	12.300	56,160
09-92 2007-140	University of South Florida	12.300	16,369
2000056596	Florida Atlantic University	12.300	103,224
2000056661	Florida State University	12.300	112,147
2105103500	University of South Florida	12.300	21,430
2500129701	University of South Florida	12.300	74,544
430386-19030	Florida Atlantic University	12.300	37,895
61-003002	University of South Florida	12.300	4,835
65332	University of South Florida	12.300	108,934
66057G	Florida State University	12.300	5,245
6-61525-3712	University of Florida	12.300	1,070
907378	Florida International University	12.300	2,723
A100289	University of South Florida	12.300	20
A100499	University of Florida	12.300	825
A100569	University of Florida	12.300	32,557
B-12-M06-S16	University of Florida	12.300	70,610
B3U506471	University of Central Florida	12.300	87,803
CH1991301	University of Central Florida	12.300	876
DAAD19-01-2-0012	Florida A & M University	12.300	430,675
DAAD190310260	University of Central Florida	12.300	10,475
DAAD19-03-D-0003	Florida A & M University	12.300	586,212
HDTRA1-08-1-0003	Florida Gulf Coast University	12.300	655,798
HQ0006-05-C-0035	Florida A & M University	12.300	60,999
HQ0006-07-C-0016	Florida A & M University	12.300	130,168
IHMC-USF-07-02	University of South Florida	12.300	78,012
IPA AGREEMENT	University of Central Florida	12.300	1,094
M6785405D5108	University of Central Florida	12.300	27,741
N000014-09-1-0192	Florida State University	12.300	319,940
N00014-00-1-0698	University of South Florida	12.300	79,252
N00014-01-1-0041	University of South Florida	12.300	15,549
N00014-01-1-0279	University of South Florida	12.300	183,347
N00014-01-1-0409	University of South Florida	12.300	1,694
N000140210024	University of South Florida	12.300	19,657
N00014-02-1-0265	University of South Florida	12.300	13,104
N00014-02-1-0309	University of South Florida	12.300	2,209
N00014-02-1-0380	Florida State University	12.300	5,699
N00014-02-1-0623	Florida State University	12.300	27,511
N00014-02-1-0804	University of South Florida	12.300	56
N00014-02-1-0859	University of South Florida	12.300	10,837
N000140310326	University of Central Florida	12.300	45,852
N00014-03-1-0612	University of South Florida	12.300	343,804
N00014-03-1-0750	University of South Florida	12.300	64,789
N00014-04-1-0296	Florida Atlantic University	12.300	162,176
N00014-04-1-0555	University of South Florida	12.300	1,684
N00014-04-1-0573	University of South Florida	12.300	310,230
N00014-04-1-0709	Florida State University	12.300	1,828
N00014-05-1-0005; MOD # P00003	Florida Atlantic University	12.300	10,415
N00014-05-1-0072	Florida Atlantic University	12.300	4,955
N00014-05-1-0117 MOD P00001	Florida Atlantic University	12.300	15,686
N00014-05-1-0341- P00001	Florida Atlantic University	12.300	259,399
N00014-05-1-0341 -P00001	Florida Atlantic University	12.300	11,405
N00014-05-1-0360	Florida State University	12.300	176,475
N00014-05-1-0398	Florida International University	12.300	7,678
N00014-05-1-0483	University of South Florida	12.300	102,007
N00014-05-1-0604	Florida Atlantic University	12.300	165,917
N000140610118	University of Central Florida	12.300	77,510
N00014-06-1-0131	Florida International University	12.300	106,012
N000140610446	University of Central Florida	12.300	931,917
N00014-06-1-0461	Florida Atlantic University	12.300	708,708
N00014-06-1-0493	University of Central Florida	12.300	52,051
N00014-06-1-0549	University of South Florida	12.300	45,709
N00014-06-1-0585	University of South Florida	12.300	215,864
N00014-06-1-0991	Florida A & M University	12.300	40,878
N00014-06-1-1082	University of South Florida	12.300	40,436
N000140611120	University of Central Florida	12.300	81,205
N000140710098	University of Central Florida	12.300	770,735
N00014-07-1-0189	Florida State University	12.300	68,377
N00014-07-1-0357	Florida International University	12.300	148,519

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N00014-07-1-0405	Florida State University	12.300	108,254
N00014-07-1-0538	Florida International University	12.300	38,015
N00014-07-1-0569	Florida State University	12.300	105,150
N00014-07-1-0599	Florida State University	12.300	614,917
N00014-07-1-0794	University of South Florida	12.300	219,771
N00014-07-1-0800	University of South Florida	12.300	159,458
N00014-07-1-0802	University of South Florida	12.300	261,603
N00014-07-1-0841	University of South Florida	12.300	130,797
N00014-07-1-0842	University of South Florida	12.300	163,295
N00014-07-1-0890	University of South Florida	12.300	360,058
N00014-07-1-0951	University of South Florida	12.300	258,179
N00014-07-1-1034	Florida State University	12.300	65,097
N00014-07-1-1065	University of South Florida	12.300	73,156
N00014-08-1-0026	Florida Atlantic University	12.300	285,488
N00014-08-1-0080	Florida State University	12.300	7,952,272
N00014-08-1-0177	Florida State University	12.300	136,487
N00014-08-1-0288	Florida International University	12.300	141,489
N00014-08-1-0326	Florida International University	12.300	216,669
N00014-08-1-0360	Florida State University	12.300	84,045
N00014-08-1-0494	Florida International University	12.300	222,318
N00014-08-1-0574	Florida State University	12.300	126,852
N00014-08-1-0663	Florida State University	12.300	107,767
N00014-08-1-0742	Florida State University	12.300	728,622
N00014-08-1-0914	University of South Florida	12.300	97,778
N00014-08-1-0956	Florida State University	12.300	160,835
N000140811088 FCAAP	University of Central Florida	12.300	48,559
N00014-08-1-1122	Florida Atlantic University	12.300	32,938
N000140811246	University of Central Florida	12.300	62,200
N00014-09-1-0159	Florida Atlantic University	12.300	148,977
N00014-09-1-0260	Florida State University	12.300	123,874
N00014-09-1-0289	Florida State University	12.300	1,438
N00014-09-1-0317	Florida Atlantic University	12.300	417,449
N00014-09-1-0429 FCA	University of Central Florida	12.300	6,312
N00014-09-1-0506	Florida Atlantic University	12.300	7,370
N00014-09-1-0527	Florida Atlantic University	12.300	51,933
N00014-09-1-0549	Florida Atlantic University	12.300	6,095
N00014-09-1-0587	Florida State University	12.300	1,276
N00014-09-1-0714	Florida Atlantic University	12.300	289,348
N00014-09-1-0718	University of South Florida	12.300	79,701
N00014-09-1-0731	University of South Florida	12.300	8,127
N00014-09-1-0732	University of South Florida	12.300	25,162
N00014-09-1-1003	Florida State University	12.300	2,122
N00014-09-1-244	University of South Florida	12.300	85,502
N00014-09-C-0144	Florida State University	12.300	97,420
N00014-8-1-1156	Florida State University	12.300	981,077
N00140-06-C-0100	University of West Florida	12.300	863,667
N0016407C6972	University of Central Florida	12.300	131,128
N00173061G036	University of Central Florida	12.300	7,973
N00173-06-2-C006	University of South Florida	12.300	70,396
N00173-06-2-C902	Florida State University	12.300	275,481
N00173-07-1-G015	Florida Gulf Coast University	12.300	206,209
N00173-08-2-C002	University of South Florida	12.300	49,604
N00244-07-1-0023	University of South Florida	12.300	122,330
N6133903C0062	University of Central Florida	12.300	8
N6133905D0014	University of Central Florida	12.300	35,987
N6133907C0022	University of Central Florida	12.300	56
N6600198D6003	University of Central Florida	12.300	59
N66604-02-1-5498	University of South Florida	12.300	130
P15853	Florida State University	12.300	12,849
P768732	University of South Florida	12.300	191,458
P793774	University of South Florida	12.300	131,043
R7473G1	University of Central Florida	12.300	232,599
R7473-G3	University of Florida	12.300	80,487
SPO31608	University of Central Florida	12.300	1,355
SUB 2000310200 AMEND#1	Florida Atlantic University	12.300	17,030
SUBAWARD 2000310200	Florida Atlantic University	12.300	299
W15QKN-05-P-0470	Florida International University	12.300	5,502
W9113M-05-C-0193	Florida A & M University	12.300	827,806
W911NF-06-1-0498	Florida A & M University	12.300	22,855

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W911NF0620041	University of Central Florida	12.300	35
W911NF0620046	University of Central Florida	12.300	45,904
W911NF0720070	University of Central Florida	12.300	383,989
W911NF-07-2-0070	University of South Florida	12.300	65,300
W911NF-08-2-0008	Florida A & M University	12.300	469,553
W911QX07P0879	Florida A & M University	12.300	12,886
W91CRB-06-C-5002	Florida International University	12.300	105,637
Z891901	Florida State University	12.300	17,811
00063066	University of Florida	12.351	64,644
00063067	University of Florida	12.351	69,451
00069246	University of Florida	12.351	177,527
00072216	University of Florida	12.351	169,074
889236-873Y	University of Florida	12.351	54,775
HDTRA1-08-1-0030	University of South Florida	12.351	462,868
HDTRA1-08-C-0035	University of South Florida	12.351	283,152
HDTRA1-09-1-0004	Florida Gulf Coast University	12.351	147,394
W911SR-07-C-0099	University of North Florida	12.360	543,500
WC133W05CN1005	Florida International University	12.401	126,809
`W81XWH-08-2-0190	University of South Florida	12.420	98,013
0004270 Project 9	University of Florida	12.420	188,762
00049176	University of Florida	12.420	128,131
00049634	University of Florida	12.420	4,940
00057013	University of Florida	12.420	1,650
00057413	University of Florida	12.420	54,249
00057414	University of Florida	12.420	9,180
00057415	University of Florida	12.420	44,018
00059809	University of Florida	12.420	6,263
00061905	University of Florida	12.420	189,860
00061910	University of Florida	12.420	21,019
00061972	University of Florida	12.420	185,137
00064581	University of Florida	12.420	37,630
00065929	University of Florida	12.420	51,914
00066776	University of Florida	12.420	82,137
00067235	University of Florida	12.420	168,193
00068044	University of Florida	12.420	144,007
00073709	University of Florida	12.420	9,669
00077502	University of Florida	12.420	52,609
016	University of South Florida	12.420	36,125
463080	University of Florida	12.420	141,235
DAMD10210338	University of Central Florida	12.420	118
DAMD17-01-1-0215	University of South Florida	12.420	72
DAMD17-01-1-0394	University of South Florida	12.420	796
DAMD17-01-1-0629	University of South Florida	12.420	707
DAMD17-01-2-0056	University of South Florida	12.420	374,821
DAMD17-01-2-0060	Florida State University	12.420	21,767
DAMD170210032	University of Central Florida	12.420	1,823
DAMD17-03-1-004	Florida Atlantic University	12.420	211,154
DAMD170310211	University of Central Florida	12.420	104,657
DAMD17-03-1-0501	University of South Florida	12.420	49
DAMD17-99-9288	Florida International University	12.420	26,609
IPA	University of Central Florida	12.420	251,202
LEVY W81XWH-08-20194	University of Florida	12.420	128,536
M109449	University of Central Florida	12.420	47,481
UM 08-01-064	University of South Florida	12.420	46,686
W81XWH0410874	University of Central Florida	12.420	43,950
W81XWH-05-1-0021	University of South Florida	12.420	86
W81XWH-05-1-0585	University of South Florida	12.420	700,795
W81XWH-06-1-0295	Florida A & M University	12.420	1,064
W81XWH-07-1-0026	Florida A & M University	12.420	141,698
W81XWH-07-1-0225	Florida State University	12.420	24,921
W81XWH0710236	University of Central Florida	12.420	228,815
W81XWH-07-1-0276	University of South Florida	12.420	205,199
W81XWH-07-1-0363	Florida State University	12.420	182,190
W81XWH-07-1-0417	Florida International University	12.420	380,362
W81XWH-07-1-0633	University of South Florida	12.420	18,076
W81XWH-07-1-0708	University of South Florida	12.420	566,972
W81XWH-07-2-0114	Florida State University	12.420	45,743
W81XWH-09-1-004	Florida International University	12.420	13,924
W911SR-04-C-0080	University of South Florida	12.420	40

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W91ZSQ-5323-N717	Florida International University	12.420	78,879
00050881	University of Florida	12.431	75,891
00053396	University of Florida	12.431	12,638
00053397	University of Florida	12.431	28,512
00057482	University of Florida	12.431	98,889
00059371	University of Florida	12.431	114,945
00061774	University of Florida	12.431	113,218
00063592	University of Florida	12.431	113,295
00064323	University of Florida	12.431	97,066
00064399	University of Florida	12.431	109,973
00066224	University of Florida	12.431	160,375
00066274	University of Florida	12.431	126,068
00066282	University of Florida	12.431	88,536
00066647	University of Florida	12.431	660,388
00066763	University of Florida	12.431	6,526
00068652	University of Florida	12.431	70,621
00069012	University of Florida	12.431	110,191
00073415	University of Florida	12.431	315,885
00074376	University of Florida	12.431	41,104
00074520	University of Florida	12.431	42,648
00075548	University of Florida	12.431	128,158
00075719	University of Florida	12.431	27,229
00075720	University of Florida	12.431	25,610
05-655K-0000	University of South Florida	12.431	24,631
19736S/881U7545000	University of Central Florida	12.431	27,055
482238003	University of Central Florida	12.431	20,330
49488-MA-HS08299-1	Florida International University	12.431	8,599
5710002483	University of Florida	12.431	59,033
88MMZB992	University of Central Florida	12.431	53,586
96975582012005075	University of Central Florida	12.431	504,792
986016-873Y	University of Florida	12.431	69,975
C00005071-4	University of Florida	12.431	313
DAAD1702C0097	University of Central Florida	12.431	291,545
DAAD190110621	University of Central Florida	12.431	1,600
DAAD190210009	University of Central Florida	12.431	561
DAAD190210440	University of Central Florida	12.431	399
E-21-6RT-6	Florida Atlantic University	12.431	29,026
G-41-Z93-G3	University of Florida	12.431	2,152
JETS UNITE 2007	Florida International University	12.431	7,211
JETS UNITE 2008	Florida International University	12.431	18,766
MDA97203C0043	University of Central Florida	12.431	41,203
N0463A-08-M-0007	University of South Florida	12.431	26,754
W31P4Q-08-C-0387	University of South Florida	12.431	37,150
W911NF-04-1-0268	Florida State University	12.431	40,799
W911NF-04-1-0333	Florida State University	12.431	1
W911NF-04-1-0368	Florida A & M University	12.431	133,755
W911NF-05-1-0055	University of South Florida	12.431	112,190
W911NF0510090	University of Central Florida	12.431	16,764
W911NF0510223	University of Central Florida	12.431	2,087
W911NF-05-1-0295	Florida State University	12.431	6
W911NF-05-1-0391	Florida International University	12.431	41,477
W911NF0610138	University of Central Florida	12.431	1,986
W911NF0610283	University of Central Florida	12.431	1,124,726
W911NF-06-1-0328	Florida International University	12.431	83,707
W911NF0610446	University of Central Florida	12.431	677,572
W911NF-06-1-0446	Florida A & M University	12.431	18,433
W911NF-06-1-0514	Florida State University	12.431	9,468
W911-NF-07-1-0154	Florida Atlantic University	12.431	73,849
W911NF0710159	University of Central Florida	12.431	29,447
W911NF0710205	University of Central Florida	12.431	114,254
W911NF-07-1-0212	University of South Florida	12.431	140,000
W911NF-07-1-0241	Florida International University	12.431	54,071
W911NF0710243	University of Central Florida	12.431	163,867
W911NF-07-1-0283	University of South Florida	12.431	49,244
W911NF-07-1-0532	Florida International University	12.431	5,401
W911NF-08-0235	Florida State University	12.431	119,255
W911NF-08-1-0100	Florida State University	12.431	48,299
W911NF0810168	University of Central Florida	12.431	44,212
W911NF0810196	University of Central Florida	12.431	87,087

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W911NF-08-1-0276	University of South Florida	12.431	33,678
W911NF0810302	University of Central Florida	12.431	56,520
W911NF0810327	University of Central Florida	12.431	141,780
W911NF0810411	University of Central Florida	12.431	301,624
W911NF-08-1-0426	Florida International University	12.431	203,772
W911NF-08-1-0439	Florida International University	12.431	25,510
W911NF-09-1-0018	University of South Florida	12.431	64,014
W911NF-09-2-0004	New College of Florida	12.431	31,201
W911SR-06-2-0001	University of South Florida	12.431	333,940
W91WAW07C0047	University of Central Florida	12.431	103,292
Z885903	University of Central Florida	12.431	86,331
00070934	University of Florida	12.630	241,435
00070935	University of Florida	12.630	129,459
00070936	University of Florida	12.630	114,818
00073861	University of Florida	12.630	108,491
00073862	University of Florida	12.630	91,286
00073863	University of Florida	12.630	67,613
00075029	University of Florida	12.630	86,794
00075030	University of Florida	12.630	28,475
00075031	University of Florida	12.630	63,727
01-C-AW-FIU	Florida International University	12.630	77,741
661525	University of Central Florida	12.630	12,630
FA9550-07-1-0344	Florida International University	12.630	655,844
HM1582-05-1-2038	Florida International University	12.630	213,722
HM15820810021	University of Central Florida	12.630	73,418
HQ0008-05-C-0032	Florida International University	12.630	1,321
PO 0702N-0406	University of South Florida	12.630	29,354
00049344	University of Florida	12.800	324,821
00049649	University of Florida	12.800	44,359
00049654	University of Florida	12.800	60,162
00050985	University of Florida	12.800	19,670
00054973	University of Florida	12.800	29,763
00055084	University of Florida	12.800	25
00059407	University of Florida	12.800	42,083
00059408	University of Florida	12.800	42,663
00059526	University of Florida	12.800	96,075
00059866	University of Florida	12.800	68,158
00060649	University of Florida	12.800	147,209
00061008	University of Florida	12.800	65,730
00061776	University of Florida	12.800	19,524
00061886	University of Florida	12.800	125,244
00062764	University of Florida	12.800	143,698
00062765	University of Florida	12.800	39,676
00064324	University of Florida	12.800	46,430
00065791	University of Florida	12.800	150,137
00065818	University of Florida	12.800	128,729
00065990	University of Florida	12.800	3,726
00066533	University of Florida	12.800	53,445
00066984	University of Florida	12.800	144,479
00067748	University of Florida	12.800	53,523
00067749	University of Florida	12.800	44,823
00068023	University of Florida	12.800	122,322
00068621	University of Florida	12.800	27,303
00069173	University of Florida	12.800	350,000
00070195	University of Florida	12.800	150,887
00070823	University of Florida	12.800	97,787
00071393	University of Florida	12.800	49,667
00072272	University of Florida	12.800	34,418
00072586	University of Florida	12.800	70,950
00072916	University of Florida	12.800	51,701
00073600	University of Florida	12.800	9,118
00073601	University of Florida	12.800	112,486
00074015	University of Florida	12.800	8,653
00074317	University of Florida	12.800	94,262
00074411	University of Florida	12.800	43,280
00075795	University of Florida	12.800	49,880
00075847	University of Florida	12.800	165,138
00075874	University of Florida	12.800	27,908
00075876	University of Florida	12.800	9,706

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00075930	University of Florida	12.800	24,641
00075988	University of Florida	12.800	14,462
00076172	University of Florida	12.800	30,261
00077442	University of Florida	12.800	8,816
00077443	University of Florida	12.800	15,009
00078007	University of Florida	12.800	12,376
00078764	University of Florida	12.800	8,183
00079002	University of Florida	12.800	47,990
00079157	University of Florida	12.800	13,123
00079444	University of Florida	12.800	29,856
00079584	University of Florida	12.800	26,727
00081276	University of Florida	12.800	12,172
07-C-3710.001/C297	University of Florida	12.800	53,856
08-00068614	University of Florida	12.800	27,492
08-S587-015-01-C1	Florida State University	12.800	1,122
09-00071703	University of Florida	12.800	8,735
176936	Florida International University	12.800	1,297
18131-S2	University of Florida	12.800	168,907
227000524025743	Florida State University	12.800	12,186
3000781177	University of Florida	12.800	171,734
35-CV58-00-T05-0003	Florida International University	12.800	3,215
4104-18066	University of Florida	12.800	41,034
430457-19300	University of Florida	12.800	21,120
444286P8061715	University of Central Florida	12.800	49,576
549944	University of Florida	12.800	72,661
AFOSR	University of Central Florida	12.800	65,757
C09-00186	University of Florida	12.800	9,854
check # 97215030	Florida International University	12.800	15,261
DE-FG26-06NT42745	Florida International University	12.800	28,164
DOS-84692-OF	Florida International University	12.800	4,682
DOS-84692-OF,FA8901-05-C-0012	Florida International University	12.800	23,202
F3361502C1250	University of Central Florida	12.800	622
FA8650-07-C-5059	Florida A & M University	12.800	33,414
FA8650-08-C-6811	Florida State University	12.800	149,712
FA86500922940	University of Central Florida	12.800	34,610
FA8651-05-1-0002	Florida State University	12.800	14,088
FA8651-07-1-0011	Florida State University	12.800	1,237
FA8651-09-1-0002	Florida State University	12.800	14,337
FA8651-09-1-0003	University of Central Florida	12.800	21,192
FA8750-07-C-0172	University of Central Florida	12.800	28
FA87500820202	University of Central Florida	12.800	71,794
FA945109C0344	University of Central Florida	12.800	53,312
FA9451-09-M-0039	University of Central Florida	12.800	28,730
FA95500410200	University of Central Florida	12.800	1,566
FA9550051005	University of Central Florida	12.800	124
FA9550-05-1-0271	Florida State University	12.800	186,686
FA95500510302	University of Central Florida	12.800	5,959
FA9550-06-1-0170	Florida International University	12.800	65,865
FA9550-06-1-0216	Florida A & M University	12.800	179,189
FA95500610455	University of Central Florida	12.800	319,456
FA9550-06-1-0467	Florida International University	12.800	129,240
FA9550-06-1-0474	Florida State University	12.800	211,141
FA9550-07-1-0023	University of Central Florida	12.800	100,512
FA95500710349	University of Central Florida	12.800	6
FA95500710524	University of Central Florida	12.800	184,044
FA9550-08-0107	Florida State University	12.800	70,380
FA9550-08-1-0119	Florida A & M University	12.800	43,470
FA9550-08-1-0287	Florida International University	12.800	1,451,499
FA95500810335	University of Central Florida	12.800	28,292
FA9550-08-1-0415	Florida State University	12.800	48,523
FA95500810428	University of Central Florida	12.800	59,260
FA9550-09-1-0080	University of South Florida	12.800	36,134
FA9550-09-1-0122	University of Central Florida	12.800	6,836
FA95500910170	University of Central Florida	12.800	23,737
FA9550-09-1-0301	Florida State University	12.800	11,267
FQ481430560500	University of South Florida	12.800	4,774
GSOOT98AJCI521/TOO98	University of Central Florida	12.800	338
LETTER AGREEMENT	University of Central Florida	12.800	252
M-A0000-85350-OF	Florida International University	12.800	117

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PO118219,HQ0006-01-C-0001	Florida International University	12.800	54,627
PO902105,FA8901-06-C-0030	Florida International University	12.800	6,413
PO902105,FA8901-06-C-00-30	Florida International University	12.800	18,766
PO902106, FA8901-06-C-0029	Florida International University	12.800	1,362
RES101274	University of Florida	12.800	27,346
RF01065213	Florida State University	12.800	83,435
SPAWAR SAN DIEGO	University of Central Florida	12.800	15
USAF	University of Central Florida	12.800	1,233
VAATE DO-3	University of Florida	12.800	240,564
VAATE DO-5	University of Florida	12.800	7,215
W74V8H-04-C-0064	Florida International University	12.800	38
W74V8H-05-C-0055	Florida International University	12.800	247,925
W74V8H-06-C-0062	Florida International University	12.800	298,114
00061896	University of Florida	12.901	3,671
00065543	University of Florida	12.901	14,193
00065557	University of Florida	12.901	1,186
00065614	University of Florida	12.901	33,445
00070092	University of Florida	12.901	38,604
00074810	University of Florida	12.901	54,165
00079351	University of Florida	12.901	11,757
00079358	University of Florida	12.901	30,534
H982300610085	University of Central Florida	12.901	8,096
H98230-07-1-0024	Florida State University	12.901	9,550
H98230-07-1-0131	Florida A & M University	12.901	142,127
H98230-08-1-0058	Florida State University	12.901	21,371
H982300910055	University of Central Florida	12.901	5,122
H982300910079	University of Central Florida	12.901	344
H98230-07-1-0221	Florida State University	12.902	28,173
00035286	University of Florida	12.910	94
00064964	University of Florida	12.910	94,044
00068318	University of Florida	12.910	496,823
00068319	University of Florida	12.910	101,938
00068320	University of Florida	12.910	42,481
00068488	University of Florida	12.910	92,797
00068490	University of Florida	12.910	76,780
00068491	University of Florida	12.910	46,668
00069139	University of Florida	12.910	78,884
00072350	University of Florida	12.910	99,967
00072814	University of Florida	12.910	786,967
00076067	University of Florida	12.910	138,806
00078463	University of Florida	12.910	19,032
2009-2185	University of Florida	12.910	10,336
2106108500	University of South Florida	12.910	20,325
4400157271	University of Central Florida	12.910	50,230
952551	University of Central Florida	12.910	36,997
A874742	University of Florida	12.910	4,233
DAAD1702C0097	University of Central Florida	12.910	73,173
FA865005C6650	University of Central Florida	12.910	90
FA945104C0296	University of Central Florida	12.910	16,246
FA95500510487	University of Central Florida	12.910	3,581
HR00110510043	University of Central Florida	12.910	978
HR00110610006	University of Central Florida	12.910	424,606
HR00110610010	University of Central Florida	12.910	3,015
HR001107P0017	University of Central Florida	12.910	21,521
HR00110810020	University of Central Florida	12.910	45,490
HR0011-08-1-0036	Florida International University	12.910	84,167
HR00110810059	University of Central Florida	12.910	77,146
HR0011-08-1-0087	University of South Florida	12.910	660,308
HR0011-08-C-0111	University of Central Florida	12.910	290,123
HR00110910023	University of Central Florida	12.910	10,357
HR0011-09-1-0045	University of Central Florida	12.910	30,690
HR001109C0089	University of Central Florida	12.910	791
IPA	University of Central Florida	12.910	121,940
IPA AGREEMENT	University of Central Florida	12.910	64,678
MDA972-03-C-0022	Florida A & M University	12.910	14,579
N000140210024	University of South Florida	12.910	32,958
N00039-06-C-0062	University of South Florida	12.910	5,783
N6133904C0034	University of Central Florida	12.910	2,152
N6133905C0046	University of Central Florida	12.910	37,151

FEDERAL AWARDING AGENCY / AWARD NUMBER	ADMINISTERING AGENCY	CFDA NUMBER	2008-2009 EXPENDITURES
N6133905D0014/DO1	University of Central Florida	12.910	351,563
N6133907C0107	University of Central Florida	12.910	273,250
N66001-01-1-8917	University of South Florida	12.910	1,412
N66001-05-C-8017	University of Central Florida	12.910	1,193
NBCHC080101	University of Central Florida	12.910	339,034
W911NF0420012	University of Central Florida	12.910	104,778
W911NF-05-2-0028	University of South Florida	12.910	52,473
W91CRB07C5011	University of Central Florida	12.910	146,900
W91CRB08C0019	University of Central Florida	12.910	136,900
W91CRB08C0029	University of Central Florida	12.910	121,646
W91WAW07C0070	University of Central Florida	12.910	54,540
W91WAW08C0008	University of Central Florida	12.910	90,486
W91WAW08C0028	University of Central Florida	12.910	88,262
MORPHOS-3D	University of Florida	12.UNK	9
00030246	University of Florida	12.UNK	218
00036312	University of Florida	12.UNK	84,303
00036313	University of Florida	12.UNK	608
00037303	University of Florida	12.UNK	18,773
00039184	University of Florida	12.UNK	11,772
00048006	University of Florida	12.UNK	167,466
00050650	University of Florida	12.UNK	12,694
00052303	University of Florida	12.UNK	40,031
00055040	University of Florida	12.UNK	7,203
00055989	University of Florida	12.UNK	91,145
00056222	University of Florida	12.UNK	357,309
00056990	University of Florida	12.UNK	214,254
00056991	University of Florida	12.UNK	219,527
00058771	University of Florida	12.UNK	5,077
00059009	University of Florida	12.UNK	192,737
00059064	University of Florida	12.UNK	806
00062067	University of Florida	12.UNK	28,617
00062179	University of Florida	12.UNK	156,102
00066992	University of Florida	12.UNK	1,700
00067268	University of Florida	12.UNK	21
00067396	University of Florida	12.UNK	1,671
00068557	University of Florida	12.UNK	20,902
00068811	University of Florida	12.UNK	9,529
00068957	University of Florida	12.UNK	193,291
00071240	University of Florida	12.UNK	958
00072011	University of Florida	12.UNK	665,546
00072212	University of Florida	12.UNK	85,464
00072509	University of Florida	12.UNK	181,034
00072536	University of Florida	12.UNK	61,548
00072983	University of Florida	12.UNK	162,816
00072993	University of Florida	12.UNK	56,658
00073193	University of Florida	12.UNK	1,286
00073194	University of Florida	12.UNK	83,745
00073235	University of Florida	12.UNK	90,637
00073308	University of Florida	12.UNK	748
00073318	University of Florida	12.UNK	361,038
00073330	University of Florida	12.UNK	19,429
00073357	University of Florida	12.UNK	647
00073358	University of Florida	12.UNK	21,241
00073512	University of Florida	12.UNK	89,025
00073636	University of Florida	12.UNK	7,266
00073639	University of Florida	12.UNK	57,321
00073730	University of Florida	12.UNK	19,691
00074145	University of Florida	12.UNK	26,482
00074146	University of Florida	12.UNK	7,410
00074164	University of Florida	12.UNK	44,705
00074267	University of Florida	12.UNK	147,670
00074271	University of Florida	12.UNK	69,631
00074923	University of Florida	12.UNK	59,547
00075390	University of Florida	12.UNK	48,385
00076650	University of Florida	12.UNK	60,422
00078961	University of Florida	12.UNK	192,464
00079214	University of Florida	12.UNK	24,057
00079793	University of Florida	12.UNK	17,473
00080281	University of Florida	12.UNK	138,019

FEDERAL AWARDING AGENCY / AWARD NUMBER	ADMINISTERING AGENCY	CFDA NUMBER	2008-2009 EXPENDITURES
00081248	University of Florida	12.UNK	13,961
04501382	University of Central Florida	12.UNK	91,417
04PG-6728-RC01	Florida International University	12.UNK	1,817
05CO165	Florida State University	12.UNK	2,687
060808-01090729-14	Florida International University	12.UNK	77
07-1-485	Florida State University	12.UNK	24,065
0723001	University of Central Florida	12.UNK	8,999
07-C-3710.004/C297	Florida State University	12.UNK	15,295
08-00065412	University of Florida	12.UNK	23,534
08-AZ178/04WERC32SWF	University of Florida	12.UNK	65,923
08-C-0327/C350	University of Florida	12.UNK	10,837
08S530003702C7	University of Central Florida	12.UNK	18,739
08-S568-014-01-C2	Florida State University	12.UNK	22,465
09IPA907597	University of North Florida	12.UNK	5,666
09-S568-062-01-C1	Florida State University	12.UNK	16,606
10124.01	University of Central Florida	12.UNK	14,029
1040271-147995	University of Florida	12.UNK	89,124
10902001	University of Central Florida	12.UNK	7,977
1115001	University of Central Florida	12.UNK	6,345
1130-2	University of Florida	12.UNK	4,200
1209-1097-00-C	University of North Florida	12.UNK	14
135254	Florida State University	12.UNK	35,594
14327	University of Florida	12.UNK	37,355
17529-S1	University of Florida	12.UNK	173,937
19041.OD.33-209-S	University of Florida	12.UNK	14,235
217000524025524	Florida State University	12.UNK	34,002
217000524025848	Florida State University	12.UNK	161,467
24914416HC4W00000005	University of Florida	12.UNK	182,504
41751-00	Florida State University	12.UNK	84,984
4400137548	University of Central Florida	12.UNK	28,888
4400161621	University of West Florida	12.UNK	16,721
4418018	University of Florida	12.UNK	212
526650G2	University of Central Florida	12.UNK	83,699
5819851/6823831	University of Central Florida	12.UNK	458,359
651200	University of Central Florida	12.UNK	45,198
68-000055	University of Central Florida	12.UNK	1,143
6801	University of Central Florida	12.UNK	20,896
7502-1	University of Central Florida	12.UNK	10,411
800506610/SUB1183658	University of Central Florida	12.UNK	45,411
8100001649	University of Central Florida	12.UNK	52,084
880759658	Florida State University	12.UNK	67,569
88MVR1UCF	University of Central Florida	12.UNK	162,911
921665	University of Florida	12.UNK	36,327
9500009293	University of Central Florida	12.UNK	524,267
956188	University of Central Florida	12.UNK	2,496
ARI STTR A08-T002	University of Central Florida	12.UNK	26,048
ARL-UVF-46, Task 003	University of Florida	12.UNK	10
C060815	University of Florida	12.UNK	12,192
CHI-06022-001	University of Central Florida	12.UNK	33,456
CHI08024001	University of Central Florida	12.UNK	11,399
D5847S1	University of Central Florida	12.UNK	173,867
DAAD17-03-C-0001	Florida A & M University	12.UNK	798
DAAD19-02-01-0376	Florida A & M University	12.UNK	47,263
DC-081201-001	University of Central Florida	12.UNK	42,793
DC-081201-002	University of Central Florida	12.UNK	8,648
DTRA04-059/UFL-MORES	University of Florida	12.UNK	2
DWACC	University of Central Florida	12.UNK	101,091
E5931	University of Florida	12.UNK	18,647
F3360103F0203	University of Central Florida	12.UNK	19,750
FA252106P0012	University of Central Florida	12.UNK	4,269
FA2521-07-P-0076	University of Central Florida	12.UNK	29,220
FA2521-07-P-0201	Florida State University	12.UNK	37,708
FA2521-08-P-0021	Florida State University	12.UNK	18,327
FA252108P0136	University of Central Florida	12.UNK	8,948
FA2521-09-P-0005	Florida State University	12.UNK	25,200
FA4819-08-C-0009	Florida A & M University	12.UNK	14,744
FA8650-08-C-6926	Florida A & M University	12.UNK	20,543
FA871807C0036	University of Central Florida	12.UNK	478
FPEC	University of Central Florida	12.UNK	19,101

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HHM402-07-C-0079	University of Central Florida	12.UNK	80,214
HQ0006-05-C-0023	University of Central Florida	12.UNK	272,103
HQ0006-05-C-7265	University of Central Florida	12.UNK	6,362
HU0001-08-1-TS14	Florida State University	12.UNK	68,791
IPA	University of Central Florida	12.UNK	586,646
JXT-06-S-1001	Florida State University	12.UNK	33,848
LOCKHEED 06K0046	University of Florida	12.UNK	135,199
N0001405C0339	University of Central Florida	12.UNK	2,918
N0001407M0154	University of Central Florida	12.UNK	904
N0001408C0186	University of Central Florida	12.UNK	3,228,815
N00178-SC-0023	Florida State University	12.UNK	129,618
N00244-08-2-0002	University of Central Florida	12.UNK	42,310
N6133904C0034	University of Central Florida	12.UNK	19,164
N61339-05-C-0100	University of Central Florida	12.UNK	1
N61339-05-C-0144	University of Central Florida	12.UNK	26,556
N6133906D0011	University of Central Florida	12.UNK	13,505
N6133907C0045	University of Central Florida	12.UNK	69,491
N6133907C0107	University of Central Florida	12.UNK	16,110
N6335-08-C-0348	University of Central Florida	12.UNK	13,266
N6600108C2040	University of Central Florida	12.UNK	78,868
P.O. # 988269	University of Florida	12.UNK	37,599
PO20080004	University of Central Florida	12.UNK	12,092
PO20081457	University of Central Florida	12.UNK	24,648
PRA-SC-07-001	University of Florida	12.UNK	16,597
PRA-SC-08-001	University of Florida	12.UNK	165,358
S03-36, DTRA0006.01	University of Florida	12.UNK	4,453
S09-096581	Florida State University	12.UNK	3,238
S12007FS38	Florida State University	12.UNK	140,008
S-29000.57	University of Florida	12.UNK	23,346
S2LG9SC397	University of Central Florida	12.UNK	5,611
SA447132446	University of Central Florida	12.UNK	257,765
SB08-005	Florida State University	12.UNK	25,130
SDI 00061814	University of Florida	12.UNK	425
STC UF-2007-02	University of Florida	12.UNK	95,496
SUB1183690	University of Central Florida	12.UNK	126,720
SUB1183958SH / TO #2	University of Central Florida	12.UNK	77,842
SUB1183958SH / TO#1	University of Central Florida	12.UNK	155,019
SURA-2005-203	University of Florida	12.UNK	393
TACLAN-USF-07-16	University of South Florida	12.UNK	491,652
TCN 04155	University of Florida	12.UNK	655
TCN07162	University of Central Florida	12.UNK	15,025
UCFOMMS08001	University of Central Florida	12.UNK	63,040
UCI/MF3	University of Florida	12.UNK	144,961
W900KK07C0006	University of Central Florida	12.UNK	170,341
W909MY-08-C-0044	University of North Florida	12.UNK	899,679
W909MY-08-C-0059	Florida A & M University	12.UNK	25,295
W911NF-04-2-0016	Florida State University	12.UNK	1,415,462
W911NF0620041	University of Central Florida	12.UNK	107
W911SR-05-C-0020	University of South Florida	12.UNK	691,053
W911SR-07-C-0084	University of South Florida	12.UNK	2,576,003
W911SR-09-C-0005	University of South Florida	12.UNK	24,600
W911SR-09-C-0038	University of North Florida	12.UNK	11,391
W912HN-07-C-0034	University of North Florida	12.UNK	801
W912HQ-09-C-0010	Florida State University	12.UNK	21,161
W91CRB-07-P-0118	Florida State University	12.UNK	3,124
W91CRB-08-C-0131	University of Central Florida	12.UNK	9,891
W91CRB08D0015	University of Central Florida	12.UNK	5,856,554
W91CRB09C0026	University of Central Florida	12.UNK	163,494
W91CRB-09-C-0504	University of Central Florida	12.UNK	3,788
W91WAW08C0056	University of Central Florida	12.UNK	131,737
W91WAW08C0072	University of Central Florida	12.UNK	99,083
Total - U. S. Department of Defense			\$96,812,342
U. S. Department of Housing and Urban Development			
4237-CDBG	Florida Gulf Coast University	14.218	40,683
00058075	University of Florida	14.UNK	15,625
MALHH0139-05	Florida A & M University	14.UNK	27,789
Total - U. S. Department of Housing and Urban Development			\$84,097

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U. S. Department of the Interior			
L08AC13131	University of North Florida	15.224	3,680
CSA Job #2093	University of South Florida	15.423	6,380
01-FC-81-0739	University of South Florida	15.504	7,500
WRF-04-012	University of South Florida	15.504	2,273
DO921685	University of South Florida	15.524	11,092
00074013	University of Florida	15.608	7,013
2005-0281-000	University of Florida	15.608	11,495
2007-0017-000	University of Florida	15.608	15,398
401817G0277	Florida International University	15.608	3,194
813327G008	University of Central Florida	15.608	37,891
00005706	University of Florida	15.615	2,455
00051550	University of Florida	15.615	5,103
00066205	University of Florida	15.615	124,266
00068543	University of Florida	15.615	3,102
00068899	University of Florida	15.615	3,249
014580	Florida State University	15.615	5,222
FDACS CONTRACT014579	Florida Atlantic University	15.615	3,603
00051076	University of Florida	15.630	29,781
00056494	University of Florida	15.630	70,924
00065261	University of Florida	15.630	16,645
401817G051	Florida State University	15.630	1,134
401818J590	Florida State University	15.630	3,877
401818M820	Florida State University	15.630	30,693
401818M8334	Florida State University	15.630	2,709
00061306	University of Florida	15.631	8,020
00069301	University of Florida	15.631	958
401815G068	University of Central Florida	15.632	37,959
401815G161	University of Central Florida	15.632	6,719
401815G163	Florida International University	15.632	2,101
401816G026	University of Central Florida	15.632	10,744
401816J034	Florida International University	15.632	3,598
401817G105	Florida State University	15.632	8,458
Grant Agreement#401815G014	Florida International University	15.632	15,855
00063502	University of Florida	15.634	29,185
00063506	University of Florida	15.634	2,350
00069469	University of Florida	15.634	96,633
00073540	University of Florida	15.634	13,471
00077089	University of Florida	15.634	10,341
07001	Florida State University	15.634	23,855
08004	Florida State University	15.634	74,948
08007	Florida State University	15.634	1,401
08009	Florida State University	15.634	50,600
FWC #08235	Florida Atlantic University	15.634	17,858
FWC No. 07129	University of South Florida	15.634	7,210
00063308	University of Florida	15.642	10,252
401818G573	University of Central Florida	15.642	9,504
00079900	University of Florida	15.656	18,346
00060107	University of Florida	15.805	20,763
00060113	University of Florida	15.805	15,042
00073490	University of Florida	15.805	3,140
04ERAG0053	University of South Florida	15.805	32,458
1904-1465/UFEIESO704016FAU	Florida Atlantic University	15.805	4,641
UF-EIES-0604008-USF	University of South Florida	15.805	20,857
UF-EIES-0804003-FSU	Florida State University	15.805	4,829
00049083	University of Florida	15.808	29
00050659	University of Florida	15.808	12,707
00054439	University of Florida	15.808	15
00056435	University of Florida	15.808	7,601
00056884	University of Florida	15.808	4,564
00056911	University of Florida	15.808	87,306
00058245	University of Florida	15.808	8,001
00059373	University of Florida	15.808	119,826
00063008	University of Florida	15.808	60,012
00063257	University of Florida	15.808	198,256
00069367	University of Florida	15.808	12,273
00069860	University of Florida	15.808	10,945
00069931	University of Florida	15.808	13,214

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00069967	University of Florida	15.808	77,160
00070621	University of Florida	15.808	34,491
00073266	University of Florida	15.808	1,619
00075232	University of Florida	15.808	59,170
00078022	University of Florida	15.808	24,513
03ERAG0006	Florida State University	15.808	253,288
04ERAG0053, MOD. 12	University of South Florida	15.808	4,018
05 HQAG0099 SUB5099HS012	Florida Atlantic University	15.808	18,474
05ERAG0026	University of Central Florida	15.808	372,436
05ERAG0038	University of South Florida	15.808	1,041,629
05ERAG0057	Florida International University	15.808	9,648
05HQAG0099	Florida International University	15.808	40,615
05HQAG0099/05099HS010	Florida International University	15.808	45,713
06ERAG0009	University of South Florida	15.808	11,020
07ERAG0007	University of South Florida	15.808	368,981
07ERAG0066	Florida State University	15.808	37,549
07ERAG0079	University of Central Florida	15.808	33,552
07ERAG0081	University of South Florida	15.808	3,369
07ERAG0082	University of South Florida	15.808	29,550
07ERSA0213	Florida International University	15.808	554
08ERSA0057	Florida International University	15.808	26,869
Ck#:2049 62259983	University of South Florida	15.808	13,167
G09AC00024	Florida International University	15.808	23,958
G09AC00025	Florida International University	15.808	10,079
NBCHC060105	University of Central Florida	15.808	284,461
P.O. 08ERSA0707	University of South Florida	15.808	14,918
SUB#00059612 PRIME#OOHQAAG0212	Florida Atlantic University	15.808	19
SUBCONTRACT 00071768 / 56911	Florida Atlantic University	15.808	6,367
07HQAG0139	Florida State University	15.810	4,924
08HQAG0076	Florida State University	15.810	10,719
00054346	University of Florida	15.812	170,254
00057425	University of Florida	15.812	48,127
00058961	University of Florida	15.812	117,703
00059990	University of Florida	15.812	21,519
00060640	University of Florida	15.812	10,867
00065109	University of Florida	15.812	22,020
00065236	University of Florida	15.812	3,578
00065362	University of Florida	15.812	150,703
00065365	University of Florida	15.812	48,473
00066026	University of Florida	15.812	38,857
00068233	University of Florida	15.812	24,018
00068409	University of Florida	15.812	72,653
00068415	University of Florida	15.812	76,507
00068792	University of Florida	15.812	21,283
00069001	University of Florida	15.812	42,318
00069015	University of Florida	15.812	91,178
00069016	University of Florida	15.812	95,416
00072266	University of Florida	15.812	9,786
00073233	University of Florida	15.812	45,452
00073234	University of Florida	15.812	4,212
00073786	University of Florida	15.812	31,438
00075563	University of Florida	15.812	86,527
00075564	University of Florida	15.812	74,089
00075565	University of Florida	15.812	44,609
00075984	University of Florida	15.812	79,647
00075985	University of Florida	15.812	109,912
00075986	University of Florida	15.812	44,904
00075987	University of Florida	15.812	2,433
00078317	University of Florida	15.812	13,722
H5297050013	Florida International University	15.904	105,832
H5297050027/H5297050013	Florida International University	15.904	103,973
H5310-05-0004	University of North Florida	15.904	6,504
H5000-06-0104/J5297-07-0254	Florida International University	15.921	53,944
GA-2255-06-011	University of West Florida	15.926	4,106
00036436	University of Florida	15.UNK	1,109
00042302	University of Florida	15.UNK	12,790
00058323	University of Florida	15.UNK	11,408
00058524	University of Florida	15.UNK	3,146
00059022	University of Florida	15.UNK	19

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00063627	University of Florida	15.UNK	164,127
00066611	University of Florida	15.UNK	4,875
00068988	University of Florida	15.UNK	57
00069941	University of Florida	15.UNK	3,595
00070260	University of Florida	15.UNK	15,019
00070419	University of Florida	15.UNK	39,394
00071591	University of Florida	15.UNK	78,491
00072305	University of Florida	15.UNK	69,711
00072535	University of Florida	15.UNK	66,916
00074296	University of Florida	15.UNK	27,867
66110M	Florida International University	15.UNK	479
CA-H5284-03-0056	Florida International University	15.UNK	87
H5250-04-0164	Florida International University	15.UNK	3,242
H5284020133	Florida International University	15.UNK	8,195
H5284-03-0034	Florida International University	15.UNK	8,679
H5297020106	Florida International University	15.UNK	10,333
H5297-02-0106	Florida International University	15.UNK	7,489
P798677	Florida International University	15.UNK	3,600
Total - U. S. Department of the Interior			<u>\$6,785,546</u>
U. S. Department of Justice			
2004WGBXK077	Florida International University	16.100	514
2003-VT-BX-K011	Florida International University	16.320	20,000
2006-WG-BX-0008	Florida International University	16.541	170,192
2004WGBXK077	Florida International University	16.560	33,327
2005-IJ-CX-K021	University of Central Florida	16.560	3,557
2005-IJ-CX-K031	Florida International University	16.560	87,049
2005-IJ-CX-K069	Florida International University	16.560	65,747
2005MUBXK071	University of Central Florida	16.560	10,601
2005-MU-MU-0052	University of South Florida	16.560	182
2005-MU-MU-K044	University of Central Florida	16.560	125,098
2006DNBXK0009	University of Central Florida	16.560	64,273
2006DNBXK005	University of Central Florida	16.560	58,077
2006-DN-BX-K006	Florida International University	16.560	136,394
2006-DN-BX-K007	Florida State University	16.560	340,464
2006-DN-BX-K027	Florida International University	16.560	106,930
2006DNBXK036	University of Central Florida	16.560	29,354
2006DNBXK251	University of Central Florida	16.560	45,556
2007-CK-WX-K004	University of South Florida	16.560	83,209
2007DNBXK147	University of Central Florida	16.560	20,577
2007DNBXK148	University of Central Florida	16.560	63,885
2007DNBXK209	University of Central Florida	16.560	72,829
2007DNBXK235	University of Central Florida	16.560	371,107
2007DNBXK237	University of Central Florida	16.560	277,950
2007DNBXK241	University of Central Florida	16.560	45,439
2007DNBXK304	University of Central Florida	16.560	44,648
2007-IJ-CX-0017	Florida State University	16.560	136,146
2008DNBXK007	University of Central Florida	16.560	83,035
2008DNBXK069	University of Central Florida	16.560	2,241
2008DNBXK070	University of Central Florida	16.560	41,565
2008-DN-BX-K071	Florida International University	16.560	60,341
2008DNBXK132	University of Central Florida	16.560	14,115
2008DNBXK166	University of Central Florida	16.560	4,047
2008DNBXK167	University of Central Florida	16.560	3,470
2008-DN-BX-K194	Florida International University	16.560	9,785
2008DNBXK199	University of Central Florida	16.560	39,072
2008-IJ-CX-0019	Florida State University	16.560	18,579
2008IJCXK401	University of Central Florida	16.560	205,821
FY08YSTR	University of Central Florida	16.560	37,236
LETTR	University of Central Florida	16.560	10,020
00079177	University of Florida	16.566	12,798
V7023	University of Central Florida	16.575	8,923
V8102	University of Central Florida	16.575	30,904
2007CKWXK007	Florida Atlantic University	16.710	41,658
00065142	University of Florida	16.UNK	4,300
00068936	University of Florida	16.UNK	52,120
08161-000-00-FSU-01	Florida State University	16.UNK	6,874
2005 JL FX 0267	Florida State University	16.UNK	85,335
5091106302	University of Central Florida	16.UNK	2,966

FEDERAL AWARDING AGENCY / AWARD NUMBER	ADMINISTERING AGENCY	CFDA NUMBER	2008-2009 EXPENDITURES
Total - U. S. Department of Justice			\$3,188,310
U. S. Department of Labor			
142001524020378	Florida State University	17.258	10
186000524026671	Florida State University	17.258	12,668
2007-2008-UP-15280	Florida Atlantic University	17.258	12,098
US DOE	University of Central Florida	17.258	420,810
00078386	University of Florida	17.261	85
EA-18181-09-06-A-12	University of West Florida	17.261	43,149
Total - U. S. Department of Labor			\$488,820
U. S. Department of State			
S-ECAAS-08-GR-183(JY	University of South Florida	19.UNK	68,244
SOPROS07GR264	University of Central Florida	19.UNK	18,876
SRF 00061481	University of Florida	19.UNK	7,308
Total - U. S. Department of State			\$94,428
U. S. Department of Transportation			
00027505	University of Florida	20.108	40,193
02G004	University of Central Florida	20.108	236,161
2002-G-004	University of Central Florida	20.108	7,535
99G047	University of Central Florida	20.108	179,984
PO 123895	Florida Gulf Coast University	20.108	47,779
07-C-AM-FIU	Florida International University	20.109	19,485
BDF-84	Florida Atlantic University	20.200	28,498
DTFH61-04-C-00029	University of South Florida	20.200	712
DTFH61-07-H-00040	University of Central Florida	20.200	158,968
BD521/RPWO#3	University of Central Florida	20.205	1,107
BD-546-3 AMDT #1	Florida Atlantic University	20.205	2,631
BD546-WORK ORDER# 3	Florida Atlantic University	20.205	56
BD548/RPWO#12	University of Central Florida	20.205	1,495
BD548/RPWO#14	University of Central Florida	20.205	5,741
BD548/RPWO#16	University of Central Florida	20.205	428
BD550/RPWO#7	University of Central Florida	20.205	1,282
BD550/RPWO#8	University of Central Florida	20.205	44,173
BDB12, RPWO#43	Florida A & M University	20.205	3,220
PGA-7251-05-006,ESP-A-00-05-00001-00	Florida International University	20.205	27,501
230603-14.40	University of South Florida	20.218	9
HSMV015709	University of Central Florida	20.232	303,800
BDK14	Florida State University	20.505	39,730
FL-26-7103-00	Florida A & M University	20.507	31,099
07-USF-R-3	University of South Florida	20.514	2,484
Agt dated 10/10/06	University of South Florida	20.514	4,870
BD-546-3 AMDT #1	Florida Atlantic University	20.514	55,079
BDL43	Florida State University	20.514	117,658
Contract No. A070805	University of South Florida	20.514	83,776
DTNH2204H05199	Florida A & M University	20.514	464,097
DTRS-99-G-0004	University of South Florida	20.514	3,667
FL-26-7104	University of South Florida	20.514	9,903
FL-26-7108-00	University of South Florida	20.514	30,949
FL-26-7109-00	University of South Florida	20.514	917,743
FRG17	Florida International University	20.514	127,637
Letter Agreement	University of South Florida	20.514	11,144
PROJECT ID#FL-267102-00	Florida Atlantic University	20.514	129,324
Subcontract 216691	University of South Florida	20.514	78,253
TCRP G-11 #8645	University of South Florida	20.514	25,515
TRANSIT-52	University of South Florida	20.514	63,086
943-01	University of North Florida	20.515	41,769
BDD30	Florida State University	20.515	122,019
BDE10	Florida State University	20.515	66,285
FL-03-7103-00	Florida International University	20.521	54,646
FL-03-7103-01 (FL)	Florida International University	20.521	23,606
FL-04-7104-00	Florida International University	20.521	55,501
APA63	Florida State University	20.600	375,451
TR-08-09-01	Florida State University	20.600	141,766
00074225	University of Florida	20.610	136,523
00077012	University of Florida	20.610	104,051

FEDERAL AWARDING AGENCY / AWARD NUMBER	ADMINISTERING AGENCY	CFDA NUMBER	2008-2009 EXPENDITURES
00077699	University of Florida	20.610	77,406
PO# 20090156	University of North Florida	20.612	48,494
PO#: P-20080262	University of North Florida	20.612	44,441
00063055	University of Florida	20.701	264,712
00072869	University of Florida	20.701	42,040
00072870	University of Florida	20.701	48,340
00072871	University of Florida	20.701	27,157
00072872	University of Florida	20.701	34,812
00072874	University of Florida	20.701	26,484
00072875	University of Florida	20.701	22,699
00072876	University of Florida	20.701	36,326
00075271	University of Florida	20.701	40,367
00075272	University of Florida	20.701	38,190
00075273	University of Florida	20.701	98,198
00078314	University of Florida	20.701	4,961
00078358	University of Florida	20.701	6,041
00079498	University of Florida	20.701	11,852
00079578	University of Florida	20.701	2,776
07-UF-E1	University of Florida	20.701	21,049
07-UF-R-S3	University of Florida	20.701	4,837
50371	University of Central Florida	20.701	2,066
9950-001-42,DSR#04-519(1)	Florida International University	20.701	6,114
DTRS98G0018	University of Central Florida	20.701	119,061
DTRS98-G-0018	University of Central Florida	20.701	524,421
DTRS98-G-0032	University of South Florida	20.701	8
102392	University of Florida	20.761	23,265
00026898	University of Florida	20.UNK	2,923
00059175	University of Florida	20.UNK	61,100
00059707	University of Florida	20.UNK	13,347
008-004	Florida State University	20.UNK	18,325
03CNEUCF	University of Central Florida	20.UNK	1,054
2007-16	Florida State University	20.UNK	41
BDG59	Florida State University	20.UNK	68,163
DTOS59-05-P-00072	University of South Florida	20.UNK	1,225
FL-26-7102-01	Florida International University	20.UNK	4,703
FRG17,BD0584	Florida International University	20.UNK	75,591
HR 01-42A	University of Florida	20.UNK	38,009
HR 3-85	University of Florida	20.UNK	54,080
HR 3-87	University of Florida	20.UNK	135,058
NTACDSC444401SUB	University of Florida	20.UNK	2,143
Total - U. S. Department of Transportation			\$6,480,268
U. S. Office of Personnel Management			
6120014300	University of South Florida	27.001	8,860
V673P-5510	University of South Florida	27.001	21,252
V673P-5511	University of South Florida	27.001	15,224
V673P-5555	University of South Florida	27.001	5,231
V673P-5900	University of South Florida	27.001	2,044
VA248-P-0687	University of South Florida	27.001	4,132
Total - U. S. Office of Personnel Management			\$56,743
U. S. General Services Administration			
FedSurplus	University of Florida	39.003	456
Total - U. S. General Services Administration			\$456
Library of Congress			
00081440	University of Florida	42.UNK	8,218
Total - Library of Congress			\$8,218
National Aeronautics and Space Administration			
101355	Florida International University	43.001	16,506
1355712	University of Central Florida	43.001	18,144
206DAE012	Florida State University	43.001	38,051
73609	Florida International University	43.001	10,144
HSTGO0915712A	University of Central Florida	43.001	35,424
NAG 9-1417	Florida A & M University	43.001	4,869
NAG-1-02059	Florida A & M University	43.001	6,749

FEDERAL AWARDING AGENCY / AWARD NUMBER	ADMINISTERING AGENCY	CFDA NUMBER	2008-2009 EXPENDITURES
NAG32751	University of Central Florida	43.001	1,292
NAG3-2786	Florida A & M University	43.001	30,834
NAG5-10148	Florida A & M University	43.001	14,895
NNG08FC03C	University of Central Florida	43.001	47,404
NNJ05HE62G	University of South Florida	43.001	37,390
NNL06AA17A	University of South Florida	43.001	554,904
NNX07AD23G	University of Central Florida	43.001	150,981
NNX07AL16G	University of Central Florida	43.001	3,798
NNX07AN50H	University of Central Florida	43.001	2,797
NNX07AN51H	University of Central Florida	43.001	3,894
NNX07AP87G	Florida International University	43.001	65,243
NNX08AB51A	University of Central Florida	43.001	114,347
NNX08AD76G08001	University of Central Florida	43.001	13,576
NNX08AK19H	University of Central Florida	43.001	27,745
NNX09AB79G	University of Central Florida	43.001	3,910
NNX09CF65P	University of Central Florida	43.001	12,766
081003524026623	Florida State University	43.002	7,013
1267977	University of Central Florida	43.002	25
16266038-2 T.O. 3	University of South Florida	43.002	311
16266038-2 TO 1	University of South Florida	43.002	819
16266038-2 TO 2	University of South Florida	43.002	89
4463	University of Central Florida	43.002	38,246
46834-8111	University of South Florida	43.002	58,255
6000116315	University of Central Florida	43.002	4,417
CHECK #: 8750	University of South Florida	43.002	2,227
ED50706	University of Central Florida	43.002	2,175
NAG5-10738	University of South Florida	43.002	2
NASA KSC	University of Central Florida	43.002	445
NNG04GE91G	University of South Florida	43.002	71
NNG04GO90G	University of South Florida	43.002	43,750
NNG05GC35G	University of Central Florida	43.002	23,530
NNG05GK00H	University of Central Florida	43.002	637,320
NNG05GN85G	University of South Florida	43.002	3,680
NNG05GO01G	University of South Florida	43.002	122,502
NNG06GG62G	University of Central Florida	43.002	98,281
NNS04AB59G	University of South Florida	43.002	196,863
NNX07AR19G	University of Central Florida	43.002	84,292
NNX07AU36G	University of South Florida	43.002	61,254
NNX08AJ68G	University of Central Florida	43.002	31,225
NNX08AJ98A	University of Central Florida	43.002	121,595
NNX08AM11G	University of Central Florida	43.002	40,461
NNX08AP71G	University of Central Florida	43.002	38,711
NNX08AQ73G	University of Central Florida	43.002	33,987
SFSSCD05005	University of Central Florida	43.002	200
UCB #154-0920	University of South Florida	43.002	2,163
UCB 1543896	University of South Florida	43.002	4,089
UCB REF 154-1570	University of South Florida	43.002	25,245
1205632	University of South Florida	43.UNK	1
1277736	University of Central Florida	43.UNK	2,679
1277781	University of Central Florida	43.UNK	3
1284244	University of Central Florida	43.UNK	120,343
1284245	Florida State University	43.UNK	166,777
1289132	University of Central Florida	43.UNK	58,238
1309297	Florida State University	43.UNK	33,860
16266038	University of Central Florida	43.UNK	10,771
16266038-5	Florida State University	43.UNK	1,781
169426	Florida State University	43.UNK	9,771
7002	University of Central Florida	43.UNK	22
DAAD1702C0097	University of Central Florida	43.UNK	1,225
G-35-C56-G2	Florida State University	43.UNK	10,173
HSTGO0983108A	University of Central Florida	43.UNK	1,310
IPA	University of Central Florida	43.UNK	192,609
KS50395	University of Central Florida	43.UNK	115,118
KS50396	University of Central Florida	43.UNK	58,578
NAG3-2867	Florida State University	43.UNK	19,055
NNC06GA17G	University of Central Florida	43.UNK	277,326
NNG04GQ75H	Florida State University	43.UNK	13,732
NNG05GH81G	Florida State University	43.UNK	35,262
NNG05GJ17G	Florida State University	43.UNK	69,542

FEDERAL AWARDING AGENCY / AWARD NUMBER	ADMINISTERING AGENCY	CFDA NUMBER	2008-2009 EXPENDITURES
NNG05GP65H	Florida State University	43.UNK	11,523
NNG05GR54G	Florida State University	43.UNK	58,075
NNG06GB43G	Florida State University	43.UNK	49,534
NNG06GF50G	Florida State University	43.UNK	129,934
NNG06GI94G	University of Central Florida	43.UNK	21,471
NNG06GJ38G	Florida State University	43.UNK	42,421
NNG07EK01C	University of Central Florida	43.UNK	575,971
NNJ05HB56G	Florida State University	43.UNK	220,117
NNK06ED67A	University of Central Florida	43.UNK	473,873
NNK07MA60P	University of Central Florida	43.UNK	1,188
NNL04AA01A	Florida State University	43.UNK	19
NNM06AA09A	Florida State University	43.UNK	14
NNX06AG25H	Florida State University	43.UNK	31,314
NNX07AB82A	Florida State University	43.UNK	103,292
NNX07AB91A	Florida State University	43.UNK	109,629
NNX07AD39G	Florida State University	43.UNK	85,470
NNX07AD63G	Florida State University	43.UNK	86,400
NNX07AE58G9001	University of Central Florida	43.UNK	2,800
NNX07AF81G	Florida State University	43.UNK	120,999
NNX07AI94G	Florida State University	43.UNK	44,940
NNX07AK43H	Florida State University	43.UNK	28,367
NNX07AQ79G	Florida State University	43.UNK	44,737
NNX08AC76A	Florida State University	43.UNK	40,787
NNX08AF37G	Florida State University	43.UNK	52,697
NNX08AH72G	Florida State University	43.UNK	129,671
NNX08AK18H	University of Central Florida	43.UNK	25,185
NNX08AZ24H	University of Central Florida	43.UNK	25,641
NNX09AB44G	University of Central Florida	43.UNK	3,439
NNX09AB85G	University of Central Florida	43.UNK	5,419
NNX09AC37G	Florida State University	43.UNK	10,825
NNX09AC43G	Florida State University	43.UNK	52,656
NNX09AC62G	Florida State University	43.UNK	1,839
SUB2006-226	University of Central Florida	43.UNK	96,881
TNNX06AD89G	Florida State University	43.UNK	15
UCF01-0000157916	Florida State University	43.UNK	9,354
UCFFY04	University of Central Florida	43.UNK	356,010
UCF-FY-04	University of Central Florida	43.UNK	3,900
UCFFY04 LINE 36	University of Central Florida	43.UNK	403
UCF-FY-04/LINE 48	University of Central Florida	43.UNK	46,872
UCFFY04/NAS1003006/#	University of Central Florida	43.UNK	44
UFIFAS00072133	University of Central Florida	43.UNK	10,519
UFIFAS00072134	University of Central Florida	43.UNK	19,026
UND01-0000005468	University of North Florida	43.UNK	3,933
Z621601	Florida State University	43.UNK	1,014
Total - National Aeronautics and Space Administration			\$7,235,300
National Foundation on the Arts and the Humanities			
06-4400-7100	Florida International University	45.024	26,669
FA-53901-08	Florida State University	45.160	49,804
FA-54094-08	Florida International University	45.160	28,660
HR-50399-08	Florida International University	45.160	49,765
RZ-50575-06	University of South Florida	45.161	43,243
LT5006709	University of Central Florida	45.164	649
HD5020707	University of Central Florida	45.169	5,943
08-LSTA-F-11	University of Central Florida	45.310	27,953
DO709198	Florida State University	45.310	1,211
CONTRACT# 05-240	Florida Atlantic University	45.312	371
LG-02-04-0074-04	Florida International University	45.312	6,572
LG-06-05-0140-05	Florida State University	45.312	72,957
LG-06-08-0049-08	Florida State University	45.312	42,024
RE01-05-0035-05	University of South Florida	45.313	71,132
RE-04-08-0055-08	Florida State University	45.313	45,494
RE-06-08-0001-08	Florida State University	45.313	12,147
Total - National Foundation on the Arts and the Humanities			\$484,594
National Science Foundation			
00004539	University of Florida	47.041	33,221
00004542	University of Florida	47.041	14,212

FEDERAL AWARDING AGENCY / AWARD NUMBER	ADMINISTERING AGENCY	CFDA NUMBER	2008-2009 EXPENDITURES
00004560	University of Florida	47.041	51,436
00025589	University of Florida	47.041	54,465
00025590	University of Florida	47.041	21,898
00025622	University of Florida	47.041	2,932
00026673	University of Florida	47.041	20
00048242	University of Florida	47.041	98,429
00049040	University of Florida	47.041	57,958
00049255	University of Florida	47.041	1
00051267	University of Florida	47.041	17,444
00051834	University of Florida	47.041	76,723
00051865	University of Florida	47.041	301,420
00052286	University of Florida	47.041	48,229
00052505	University of Florida	47.041	117,013
00052506	University of Florida	47.041	35,268
00052507	University of Florida	47.041	90,285
00053983	University of Florida	47.041	19,115
00054061	University of Florida	47.041	15,165
00054334	University of Florida	47.041	14,723
00054541	University of Florida	47.041	2,178
00056300	University of Florida	47.041	26,608
00056341	University of Florida	47.041	17,495
00056607	University of Florida	47.041	78,612
00056745	University of Florida	47.041	35,889
00057128	University of Florida	47.041	262
00057175	University of Florida	47.041	150
00057521	University of Florida	47.041	14,325
00057844	University of Florida	47.041	63,792
00058136	University of Florida	47.041	100,373
00058233	University of Florida	47.041	87,633
00058237	University of Florida	47.041	80,496
00058240	University of Florida	47.041	41,409
00058253	University of Florida	47.041	105,367
00058410	University of Florida	47.041	19,098
00058411	University of Florida	47.041	21,129
00060059	University of Florida	47.041	55,087
00062536	University of Florida	47.041	27,480
00062596	University of Florida	47.041	73,358
00062756	University of Florida	47.041	27,469
00062790	University of Florida	47.041	74,994
00062845	University of Florida	47.041	33,531
00062873	University of Florida	47.041	65,693
00062986	University of Florida	47.041	55,945
00062987	University of Florida	47.041	98,429
00063559	University of Florida	47.041	76,488
00063649	University of Florida	47.041	293
00063859	University of Florida	47.041	117,142
00063964	University of Florida	47.041	73,918
00063965	University of Florida	47.041	4,592
00064072	University of Florida	47.041	26,132
00064073	University of Florida	47.041	39,178
00065036	University of Florida	47.041	88,491
00065038	University of Florida	47.041	6,033
00065432	University of Florida	47.041	105,963
00065548	University of Florida	47.041	15,535
00065919	University of Florida	47.041	1,633
00065952	University of Florida	47.041	678
00066278	University of Florida	47.041	59,421
00066285	University of Florida	47.041	15,294
00066337	University of Florida	47.041	135,128
00066376	University of Florida	47.041	74,377
00066483	University of Florida	47.041	42,370
00066485	University of Florida	47.041	100,455
00066534	University of Florida	47.041	887
00066547	University of Florida	47.041	133
00066896	University of Florida	47.041	5,022
00067127	University of Florida	47.041	24,274
00068202	University of Florida	47.041	32,873
00068203	University of Florida	47.041	24,000
00068526	University of Florida	47.041	237,509

FEDERAL AWARDING AGENCY / AWARD NUMBER	ADMINISTERING AGENCY	CFDA NUMBER	2008-2009 EXPENDITURES
00069288	University of Florida	47.041	12,517
00069296	University of Florida	47.041	1,593
00069297	University of Florida	47.041	6,169
00069318	University of Florida	47.041	102,879
00069338	University of Florida	47.041	1,178
00069536	University of Florida	47.041	15,319
00069701	University of Florida	47.041	5,044
00069723	University of Florida	47.041	85,611
00070069	University of Florida	47.041	87,040
00070907	University of Florida	47.041	113,714
00072267	University of Florida	47.041	40,511
00072478	University of Florida	47.041	8,530
00072506	University of Florida	47.041	69,453
00072680	University of Florida	47.041	47,804
00072681	University of Florida	47.041	10,601
00072773	University of Florida	47.041	45,721
00072833	University of Florida	47.041	48,992
00072968	University of Florida	47.041	7,094
00072981	University of Florida	47.041	17,482
00072982	University of Florida	47.041	7,114
00073546	University of Florida	47.041	47,639
00074011	University of Florida	47.041	4,598
00074012	University of Florida	47.041	3,751
00074357	University of Florida	47.041	199,903
00074659	University of Florida	47.041	3,980
00075461	University of Florida	47.041	47,376
00075501	University of Florida	47.041	32,563
00075502	University of Florida	47.041	10,200
00076263	University of Florida	47.041	20,289
00076264	University of Florida	47.041	33,911
00076265	University of Florida	47.041	22,742
00076661	University of Florida	47.041	16,013
00076684	University of Florida	47.041	12,598
00076942	University of Florida	47.041	7,613
00076952	University of Florida	47.041	831
00076955	University of Florida	47.041	4,300
00077296	University of Florida	47.041	112
00077354	University of Florida	47.041	879
00077962	University of Florida	47.041	539
00080148	University of Florida	47.041	25,468
0224612	Florida State University	47.041	109,005
0343268	University of Central Florida	47.041	18,848
0438670	Florida A & M University	47.041	101,096
0548815	University of Central Florida	47.041	25,826
0641972	Florida State University	47.041	87,973
0647120	University of Central Florida	47.041	47,116
0651976	University of Central Florida	47.041	60,745
0726478	University of Central Florida	47.041	34,150
0729972	Florida State University	47.041	133,186
0736903	University of Central Florida	47.041	8,297
0740718	University of Florida	47.041	20,872
0757302	University of Central Florida	47.041	73,800
08216137	Florida State University	47.041	4,886
0829082	University of Central Florida	47.041	78,090
0836585	Florida State University	47.041	22,918
0839984	Florida State University	47.041	27,908
1 R41 AI061901-01	University of South Florida	47.041	60,905
108344-G002300	University of Florida	47.041	53,120
10915	University of Central Florida	47.041	104,213
1120824-210089	University of South Florida	47.041	21,476
15BB146376,CMS-0420347	Florida International University	47.041	42,136
2007-1900,DBET-0709085	Florida International University	47.041	35,644
2008-1015-02	Florida State University	47.041	252,972
2008101504	Florida A & M University	47.041	118,373
2106109900	University of South Florida	47.041	2,994
2107103000	University of South Florida	47.041	23,891
212500525	Florida International University	47.041	39,510
42B-1084345,PHY-0622423	Florida International University	47.041	16,441
4-42854/16150	Florida State University	47.041	26,006

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501-0791-03	University of Florida	47.041	218
726808	Florida Atlantic University	47.041	98,924
9002153	Florida State University	47.041	77,090
BATI-STTR-0801	University of Florida	47.041	45,599
BES-0541516	University of Central Florida	47.041	6,068
BES0552438	University of Central Florida	47.041	1,799
C00016056-1	Florida State University	47.041	25,372
C082638UCF	University of Central Florida	47.041	12,354
CBET - 0755705	University of South Florida	47.041	86,232
CBET 0708172	University of Central Florida	47.041	58,432
CBET -0808053	University of South Florida	47.041	62,590
CBET0708172	University of Central Florida	47.041	41,034
CBET0708712	University of Central Florida	47.041	34,157
CBET0746120	University of Central Florida	47.041	55,706
CBET-0753068	University of Central Florida	47.041	1,857
CBET-0813741	University of Central Florida	47.041	85,296
CBET0827725	University of Central Florida	47.041	16,603
CBET0828466	University of Central Florida	47.041	35,228
CBET-0829057	Florida International University	47.041	8,186
CBET-0846342	University of South Florida	47.041	29,080
CBET-0902139	Florida International University	47.041	9,588
CMM1-0700666	University of Central Florida	47.041	16,562
CMMI0548815	University of Central Florida	47.041	9,156
CMMI-0727320	University of South Florida	47.041	13,658
CMMI-0727871	Florida International University	47.041	100,712
CMMI-0728073	University of South Florida	47.041	77,505
CMMI-0728100	University of South Florida	47.041	91,984
CMMI0742702	University of Central Florida	47.041	9,712
CMMI0757302	University of Central Florida	47.041	19,376
CMMI-0758231	University of South Florida	47.041	128,694
CMMI0800086	University of Central Florida	47.041	33,218
CMMI-0800525	Florida International University	47.041	56,313
CMMI-0821582	Florida International University	47.041	390,492
CMMI-0838683	Florida International University	47.041	13,791
CMMI-0840565	University of South Florida	47.041	34,288
CMMI-0841451	University of South Florida	47.041	19,197
CMMI-0846811	Florida International University	47.041	3,217
CMS 0116602	Florida Atlantic University	47.041	2,236
CMS 0116602; AMEND #0001	Florida Atlantic University	47.041	129
CMS 0409401	University of South Florida	47.041	61,932
CMS0548815	University of Central Florida	47.041	6,087
CMS-055812	University of North Florida	47.041	16
CMS-0600266	University of South Florida	47.041	93,496
CONVENG-001-2007	University of Florida	47.041	87,376
DMI-0078917	University of South Florida	47.041	12
DMI-0218141	University of South Florida	47.041	2,647
DMI0500268	University of Central Florida	47.041	34,187
DMI-0523163	University of South Florida	47.041	13,228
DMI-0547178	Florida International University	47.041	77,199
DMI-0600066	University of South Florida	47.041	23,447
DMI-0621030	University of South Florida	47.041	55,036
DMR-0084173	Florida State University	47.041	13,494
DMR-0605734	Florida A & M University	47.041	52,938
DMR0746499	University of Central Florida	47.041	68,893
ECC-0501297	Florida International University	47.041	15,236
ECCS0644228	University of Central Florida	47.041	61,858
ECCS-0701861	University of South Florida	47.041	50,155
ECCS0725514	University of Central Florida	47.041	129,924
ECCS-0741338	University of South Florida	47.041	7,485
ECCS0748091	University of Central Florida	47.041	42,818
ECCS0801774	University of Central Florida	47.041	1,145
ECCS-0801774	University of Central Florida	47.041	47,832
ECCS-0801924	University of Central Florida	47.041	70,177
ECCS-0801929	University of South Florida	47.041	39,063
ECCS-0820880	University of South Florida	47.041	63,785
ECCS0823950	University of Central Florida	47.041	56,684
ECCS0823973	University of Central Florida	47.041	20,659
ECS 0239262	University of South Florida	47.041	118,737
ECS 0454835	University of Central Florida	47.041	99,668

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ECS0327276	University of Central Florida	47.041	3,574
ECS0348603	University of Central Florida	47.041	41,626
ECS0404137	University of South Florida	47.041	343,147
ECS0422604	University of Central Florida	47.041	8,579
ECS0437614	University of Central Florida	47.041	65,539
ECS0524533	University of Central Florida	47.041	85,767
ECS-0601536	University of South Florida	47.041	63,760
ECS0621715	University of Central Florida	47.041	61,805
EEC-0235214	University of South Florida	47.041	2,082
EEC0244033	University of Central Florida	47.041	12,376
EEC-0338776	University of South Florida	47.041	3,192
EEC0343268	University of Central Florida	47.041	3,025
EEC0433461	University of Central Florida	47.041	31,129
EEC-0438582	University of North Florida	47.041	276,606
EEC0453436	University of Central Florida	47.041	23,616
EEC-0530444	University of South Florida	47.041	272,455
EEC0549205	University of Central Florida	47.041	33,826
EEC-0552864	University of South Florida	47.041	80,111
EEC-0630326	Florida International University	47.041	3,750
EEC-0648190	University of South Florida	47.041	177,259
EEC0649076	University of Central Florida	47.041	124,463
EEC0649230	University of Central Florida	47.041	46,259
EEC-0741508	University of Central Florida	47.041	73,200
EEC-0851910	University of South Florida	47.041	50,481
EEC0851987	University of Central Florida	47.041	30,039
EECS0852440	University of Central Florida	47.041	11,903
IIP0433461	University of Central Florida	47.041	35,146
IIP-0548666	Florida International University	47.041	23,907
IIP-0750551	University of Central Florida	47.041	24,343
NSF	University of Central Florida	47.041	17,787
P.O. # 19BP168852	University of Florida	47.041	12,955
SA0408119	University of Central Florida	47.041	20
SA0810246	University of Central Florida	47.041	32,595
SGS 073007	University of Florida	47.041	21,202
SUBAWARD 17899	Florida Atlantic University	47.041	12,941
UFEIES0633027-UCF	University of Central Florida	47.041	97,440
UF-EIES-0705005-FIU,11P0650161	Florida International University	47.041	20,150
00002748	University of Florida	47.049	105,539
00003231	University of Florida	47.049	13,460
00003334	University of Florida	47.049	48,761
00003343	University of Florida	47.049	136,333
00003344	University of Florida	47.049	12,141
00003390	University of Florida	47.049	278
00003476	University of Florida	47.049	163,910
00003504	University of Florida	47.049	11
00003610	University of Florida	47.049	45,126
00003960	University of Florida	47.049	262,377
00003964	University of Florida	47.049	426
00004767	University of Florida	47.049	148,267
00005574	University of Florida	47.049	1,913
00005587	University of Florida	47.049	21,801
00006266	University of Florida	47.049	77,093
00006605	University of Florida	47.049	4,781
00006706	University of Florida	47.049	71,102
00025954	University of Florida	47.049	7,681
00030984	University of Florida	47.049	118,692
00048426	University of Florida	47.049	7,544
00051244	University of Florida	47.049	83,117
00051477	University of Florida	47.049	11,092
00052007	University of Florida	47.049	13,386
00052050	University of Florida	47.049	39,394
00052706	University of Florida	47.049	1,137
00053722	University of Florida	47.049	79,093
00054895	University of Florida	47.049	53,536
00056288	University of Florida	47.049	9,088
00057433	University of Florida	47.049	107,713
00057463	University of Florida	47.049	135,543
00057476	University of Florida	47.049	203,940
00058576	University of Florida	47.049	28,685

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00058581	University of Florida	47.049	104,895
00058673	University of Florida	47.049	61,211
00058698	University of Florida	47.049	104,762
00059417	University of Florida	47.049	89,640
00060054	University of Florida	47.049	32,092
00060643	University of Florida	47.049	170,551
00061012	University of Florida	47.049	73
00061309	University of Florida	47.049	19,365
00061495	University of Florida	47.049	91,027
00061519	University of Florida	47.049	14,647
00062370	University of Florida	47.049	338,021
00062371	University of Florida	47.049	178,993
00062553	University of Florida	47.049	50,773
00062638	University of Florida	47.049	45,973
00062791	University of Florida	47.049	57,935
00062858	University of Florida	47.049	110,498
00062897	University of Florida	47.049	76,047
00062997	University of Florida	47.049	5,229
00063211	University of Florida	47.049	31,339
00063380	University of Florida	47.049	59,842
00063496	University of Florida	47.049	104,384
00063732	University of Florida	47.049	3,425
00063821	University of Florida	47.049	48,603
00063969	University of Florida	47.049	48,910
00064109	University of Florida	47.049	19,322
00064415	University of Florida	47.049	135,308
00064416	University of Florida	47.049	635,245
00065145	University of Florida	47.049	52,780
00065146	University of Florida	47.049	67,258
00065326	University of Florida	47.049	119,039
00065374	University of Florida	47.049	32,037
00065375	University of Florida	47.049	64,339
00065376	University of Florida	47.049	18,098
00065916	University of Florida	47.049	53,971
00066469	University of Florida	47.049	157,910
00066474	University of Florida	47.049	52,424
00066904	University of Florida	47.049	145,627
00067019	University of Florida	47.049	142,478
00067659	University of Florida	47.049	73,401
00067670	University of Florida	47.049	8,801
00067671	University of Florida	47.049	1,429
00067755	University of Florida	47.049	32,593
00067855	University of Florida	47.049	27,385
00068003	University of Florida	47.049	351,016
00068141	University of Florida	47.049	40,320
00068419	University of Florida	47.049	71,108
00068695	University of Florida	47.049	58,732
00068807	University of Florida	47.049	153,141
00068910	University of Florida	47.049	63,193
00068947	University of Florida	47.049	22,654
00069188	University of Florida	47.049	52,444
00069421	University of Florida	47.049	82,922
00069422	University of Florida	47.049	18,252
00069423	University of Florida	47.049	24,807
00069428	University of Florida	47.049	7,801
00069463	University of Florida	47.049	136,265
00069464	University of Florida	47.049	10,189
00069655	University of Florida	47.049	68,958
00069656	University of Florida	47.049	3,138
00069662	University of Florida	47.049	5,111
00069770	University of Florida	47.049	10,988
00069947	University of Florida	47.049	14,102
00070076	University of Florida	47.049	33,703
00070171	University of Florida	47.049	58,186
00070788	University of Florida	47.049	77,029
00070840	University of Florida	47.049	58,171
00070860	University of Florida	47.049	115,197
00070872	University of Florida	47.049	88,581
00070914	University of Florida	47.049	180,102

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00070921	University of Florida	47.049	46,602
00071343	University of Florida	47.049	128,853
00071959	University of Florida	47.049	347,216
00072425	University of Florida	47.049	138,305
00073621	University of Florida	47.049	9,950
00074127	University of Florida	47.049	80,262
00074227	University of Florida	47.049	2,861
00074228	University of Florida	47.049	9,781
00074234	University of Florida	47.049	9,941
00074353	University of Florida	47.049	125,262
00074752	University of Florida	47.049	5,773
00075314	University of Florida	47.049	43,993
00075316	University of Florida	47.049	69,724
00075440	University of Florida	47.049	65,067
00075441	University of Florida	47.049	34,575
00075568	University of Florida	47.049	141,608
00075610	University of Florida	47.049	2,151
00075613	University of Florida	47.049	84,635
00075700	University of Florida	47.049	80,974
00075712	University of Florida	47.049	27,048
00075714	University of Florida	47.049	67,000
00076002	University of Florida	47.049	60,275
00076035	University of Florida	47.049	123,327
00076145	University of Florida	47.049	12,811
00076354	University of Florida	47.049	26,697
00076550	University of Florida	47.049	58,660
00076866	University of Florida	47.049	85,331
00076871	University of Florida	47.049	44,979
00079092	University of Florida	47.049	22,090
00079998	University of Florida	47.049	61,591
00080164	University of Florida	47.049	18,596
00080577	University of Florida	47.049	13,639
00082305	University of Florida	47.049	763
0084173	Florida State University	47.049	37,638
0201808	Florida State University	47.049	1
0305313	Florida State University	47.049	584
0309441	Florida State University	47.049	147,654
0403491	Florida State University	47.049	35,491
0421827	Florida State University	47.049	1
0456463	Florida State University	47.049	184,234
0508969	Florida State University	47.049	24,934
0513912	Florida State University	47.049	141,488
0520481	Florida State University	47.049	96,170
0542026	Florida State University	47.049	69,763
0547791	Florida State University	47.049	113,060
0552041	Florida State University	47.049	25,369
0552295	University of Central Florida	47.049	623
0602859	Florida State University	47.049	74,095
0603042	Florida State University	47.049	1,372,257
0603668	Florida State University	47.049	37,179
0605029	Florida State University	47.049	14,595
0606431	Florida State University	47.049	90,694
0606671	Florida State University	47.049	33,179
0612389	Florida State University	47.049	39,140
0613179	Florida State University	47.049	57,704
0620035	Florida State University	47.049	136,575
0626180	Florida State University	47.049	87,756
0645408	Florida State University	47.049	120,837
0649427	Florida State University	47.049	136,756
0651925	Florida State University	47.049	5,467
0652849	Florida State University	47.049	78,783
0654118	Florida State University	47.049	25,308,056
0701462	Florida State University	47.049	134,356
0703849	Florida State University	47.049	18,422
0703902	Florida State University	47.049	134,280
0704133	Florida State University	47.049	63,983
0706205	Florida State University	47.049	96,505
0706526	University of Central Florida	47.049	107,107
0706829	Florida State University	47.049	76,139

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0708855	Florida State University	47.049	15,141
0711024	University of South Florida	47.049	96,028
0713012	Florida State University	47.049	167,030
0713256	Florida State University	47.049	102,895
0717701	Florida State University	47.049	108,351
0719379	University of Central Florida	47.049	78,234
0724273	Florida State University	47.049	24,094
0728853	Florida State University	47.049	65,365
0745786	Florida State University	47.049	1
0749918	Florida State University	47.049	142,409
0754674	Florida State University	47.049	1,106,210
0802288	Florida State University	47.049	40,198
0804408	Florida State University	47.049	25,288
0805409	University of Central Florida	47.049	3,828
0805977	Florida State University	47.049	43,255
0807915	Florida State University	47.049	36,570
0808004	University of Central Florida	47.049	3,391
0809201	Florida State University	47.049	31,412
0809261	Florida State University	47.049	177,566
0810925	Florida State University	47.049	80,751
0820311	University of Central Florida	47.049	42,971
0820941	Florida State University	47.049	31,397
0848686	Florida State University	47.049	49,817
0936333	Florida State University	47.049	10,361
1000 G GB151	University of Florida	47.049	500,237
1000 G HE152	University of Florida	47.049	467,899
13626116001	University of Central Florida	47.049	397
2000091017	Florida State University	47.049	306,324
2000624977	Florida State University	47.049	5,660
204000527	Florida State University	47.049	25,592
2535-UF-NSF-3279	University of Florida	47.049	15,328
415421	Florida International University	47.049	32,770
420-20-45	Florida International University	47.049	98,815
42B-1072368	University of Florida	47.049	3,228
541279-8001	University of Florida	47.049	44,294
647F253	University of Florida	47.049	75,085
748364	University of Central Florida	47.049	74,660
75ADV-1085550	University of Florida	47.049	455,065
A5286056136	University of Florida	47.049	23,265
AF06-T023II,FA9550-06-C-0136	Florida International University	47.049	45,594
AST0426063	University of Central Florida	47.049	7,060
AST-0707468	Florida International University	47.049	83,151
AST0813194	University of Central Florida	47.049	118,542
BCS0527545	University of Central Florida	47.049	132,675
C-1771	Florida State University	47.049	34,492
CA INST TECH 1001933	University of Florida	47.049	168,107
CHE-021834	University of South Florida	47.049	14,807
CHE-0342167	Florida International University	47.049	17,267
CHE-0540763	Florida International University	47.049	117,807
CHE-0718625	University of South Florida	47.049	57,556
CHE-0722887	University of South Florida	47.049	499,999
CHE0741423	University of Central Florida	47.049	125,614
CHE0809821	University of Central Florida	47.049	60,469
CHE0832622	University of Central Florida	47.049	147,595
CHE-0832622	University of Central Florida	47.049	52,968
CHE-0847108	University of South Florida	47.049	71,637
DFD-A-00-08-00259-00	Florida International University	47.049	352,514
DMR - 0548117	University of South Florida	47.049	71,535
DMR 0510000	University of South Florida	47.049	30,332
DMR- 0521484	University of South Florida	47.049	113,335
DMR0239512	University of Central Florida	47.049	37,577
DMR-0346826	Florida International University	47.049	52,358
DMR-0351770	Florida A & M University	47.049	403,449
DMR0448491	University of Central Florida	47.049	110,369
DMR-0503876	Florida A & M University	47.049	59,118
DMR-0548061	Florida International University	47.049	107,802
DMR0603644	Florida International University	47.049	8,969
DMR-0645574	University of South Florida	47.049	86,150
DMR-0701610	Florida Atlantic University	47.049	39,140

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DMR-0706593	University of North Florida	47.049	52,535
DMR0737802	University of Central Florida	47.049	91,129
DMR-0745786-FSU	Florida State University	47.049	82,124
DMR0747587	University of Central Florida	47.049	100,405
DMR-0804805	Florida A & M University	47.049	1,550
DMR-0805073	University of North Florida	47.049	49,048
DMR0809015	University of Central Florida	47.049	34,706
DMR9896359	University of Central Florida	47.049	2,168
DMS 0504296	Florida Atlantic University	47.049	9,024
DMS 0505566	University of Central Florida	47.049	3,618
DMS 0511208	Florida Atlantic University	47.049	24,031
DMS-0204845	University of South Florida	47.049	34
DMS-0406450	University of South Florida	47.049	1,236
DMS0417676	University of Central Florida	47.049	4,644
DMS-0451194	University of North Florida	47.049	8,408
DMS0505133	University of Central Florida	47.049	5,152
DMS0505494	University of Central Florida	47.049	10,737
DMS0505566	University of Central Florida	47.049	23,147
DMS0508779	University of Central Florida	47.049	38,233
DMS0508779 # 003	University of Central Florida	47.049	9,493
DMS-0603876	University of South Florida	47.049	34,527
DMS0604309	University of Central Florida	47.049	37,903
DMS0604488	University of Central Florida	47.049	30,992
DMS0608693	University of Central Florida	47.049	19,045
DMS0608693 [REU SUPP	University of Central Florida	47.049	484
DMS-0609918	Florida A & M University	47.049	10,536
DMS-0620091	Florida A & M University	47.049	3,988
DMS0649159	University of Central Florida	47.049	66,950
DMS0652624	University of Central Florida	47.049	50,531
DMS-0700471	University of South Florida	47.049	36,362
DMS0704191	University of Central Florida	47.049	11,352
DMS-0709228	Florida International University	47.049	16,517
DMS-0739197	Florida International University	47.049	18,133
DMS-0750803	University of South Florida	47.049	26,674
DMS0803059	University of Central Florida	47.049	47,079
DMS0806304	University of Central Florida	47.049	12,193
DMS-0844513	Florida International University	47.049	5,979
EAR-0711321	Florida International University	47.049	84,043
F6109-01	Florida State University	47.049	25,305
F6109-02	University of Florida	47.049	160,429
FA9550-05-1-0232	Florida International University	47.049	5,209
IIS0749658	University of Central Florida	47.049	20,633
KK8121	University of Florida	47.049	100,162
OR3417-001.15	University of Florida	47.049	7,000
PHY 0652874	Florida Atlantic University	47.049	52,719
PHY02-07072	Florida International University	47.049	3,600
PHY-0312038	Florida International University	47.049	646,226
PHY0427460	University of Central Florida	47.049	117,669
PHY-0456766	Florida International University	47.049	119,328
PHY-0515787	University of South Florida	47.049	94,830
PHY-0555375	Florida International University	47.049	63,339
PHY-0715396	Florida International University	47.049	2,360
PHY-0757984	Florida International University	47.049	24,389
PHY-0802184	Florida International University	47.049	292,248
PO 3060	University of South Florida	47.049	698
R08-0089	University of Florida	47.049	68,586
UFEIES0609013UCF	University of Central Florida	47.049	30,942
UF-EIES-0803010-USF	University of South Florida	47.049	8,964
UF-EIES-0803011-FSU	Florida State University	47.049	9,281
Z812082-	Florida International University	47.049	139,518
00000193	University of Florida	47.050	64,418
00003311	University of Florida	47.050	33,741
00004083	University of Florida	47.050	129,371
00004161	University of Florida	47.050	72,296
00005189	University of Florida	47.050	5,860
00037632	University of Florida	47.050	27,604
00042742	University of Florida	47.050	46,802
00042743	University of Florida	47.050	2,875
00049360	University of Florida	47.050	21,521

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00049832	University of Florida	47.050	119,764
00052517	University of Florida	47.050	52,442
00053549	University of Florida	47.050	42,792
00055347	University of Florida	47.050	8,096
00055383	University of Florida	47.050	901
00056841	University of Florida	47.050	1,301
00057238	University of Florida	47.050	52,104
00057317	University of Florida	47.050	227
00057418	University of Florida	47.050	3,095
00057903	University of Florida	47.050	91,414
00060563	University of Florida	47.050	64,058
00060982	University of Florida	47.050	698
00060986	University of Florida	47.050	30,583
00061662	University of Florida	47.050	7,325
00062644	University of Florida	47.050	30,470
00062770	University of Florida	47.050	43,535
00062851	University of Florida	47.050	190
00063026	University of Florida	47.050	2,747
00064232	University of Florida	47.050	72,822
00065268	University of Florida	47.050	23,151
00065269	University of Florida	47.050	52,364
00065270	University of Florida	47.050	18,583
00065271	University of Florida	47.050	3,207
00065310	University of Florida	47.050	4,062
00065829	University of Florida	47.050	22,570
00066059	University of Florida	47.050	117,894
00067090	University of Florida	47.050	57,057
00067611	University of Florida	47.050	81,353
00068561	University of Florida	47.050	2,219
00068698	University of Florida	47.050	105,220
00069324	University of Florida	47.050	8,618
00069666	University of Florida	47.050	11,417
00069866	University of Florida	47.050	27,895
00072766	University of Florida	47.050	56,633
00073017	University of Florida	47.050	16,734
00073643	University of Florida	47.050	23
00073697	University of Florida	47.050	60,812
00073698	University of Florida	47.050	7,103
00073706	University of Florida	47.050	9,710
00075332	University of Florida	47.050	87,817
00075562	University of Florida	47.050	600,293
00075940	University of Florida	47.050	98,952
00076046	University of Florida	47.050	3,878
00076138	University of Florida	47.050	86,532
00076241	University of Florida	47.050	17,660
00076622	University of Florida	47.050	167,000
00078959	University of Florida	47.050	6,551
00079654	University of Florida	47.050	3,641
00079723	University of Florida	47.050	140
00080714	University of Florida	47.050	7,115
0220563	Florida State University	47.050	10,054
0326233	Florida State University	47.050	2,484
0327818	Florida State University	47.050	20,819
0337483	Florida International University	47.050	9,854
0418649	Florida State University	47.050	36,597
0419618	Florida State University	47.050	91,278
0424967	Florida State University	47.050	20,370
0426867	Florida State University	47.050	38,395
0444073	Florida State University	47.050	5,349
0446729	Florida State University	47.050	42,778
0451386	Florida State University	47.050	107,004
0514199	Florida State University	47.050	86,199
0520723	Florida State University	47.050	23,644
0550139	Florida State University	47.050	25,510
0550250	Florida State University	47.050	7,990
0550280	Florida State University	47.050	4,434
0550317	Florida State University	47.050	62,437
0550599	Florida State University	47.050	53,619
0612157	Florida State University	47.050	8,689

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0622670	Florida State University	47.050	786,473
0622827	Florida State University	47.050	1,936
0623402	Florida State University	47.050	226,555
0628349	Florida State University	47.050	128,133
0630229	Florida State University	47.050	154,797
0635864	Florida State University	47.050	124,010
0636157	Florida State University	47.050	111,755
0648484	Florida State University	47.050	17,001
0649639	Florida State University	47.050	39,994
07-156-320341	University of South Florida	47.050	33,556
0716235	Florida State University	47.050	12,914
0721168	Florida State University	47.050	55,198
0726754	Florida State University	47.050	143,997
0727243	Florida State University	47.050	122,424
0727402	Florida State University	47.050	36,710
0738172	Florida State University	47.050	92,341
0741357	Florida State University	47.050	32,785
0745897	Florida State University	47.050	18,430
0752225	Florida State University	47.050	201,455
0752351	Florida State University	47.050	28,280
0752832	Florida State University	47.050	71,218
0813930	Florida State University	47.050	102,977
0819811	Florida State University	47.050	13,395
0822075	Florida State University	47.050	35,007
0824628	Florida State University	47.050	14,120
0833001	Florida State University	47.050	62,148
0840035	Florida State University	47.050	113,827
0842618	Florida State University	47.050	55,007
0924481	Florida State University	47.050	15,739
10268616	Florida State University	47.050	14,544
10280492	Florida State University	47.050	24,387
16266038-1	Florida International University	47.050	1,733
2006-02704-01	University of Florida	47.050	42,391
2115100400	University of South Florida	47.050	2,000
223284	Florida International University	47.050	14,541
66059H	University of Florida	47.050	5,260
66270X	Florida State University	47.050	792
Agreement #: A100547	University of South Florida	47.050	21,378
ATM-0454501	Florida International University	47.050	62,912
ATM-0612043	University of South Florida	47.050	425
ATM-0735954	Florida International University	47.050	6,696
ATM-0823253	University of South Florida	47.050	22,458
ATM-0823476	University of South Florida	47.050	14,184
EAR 0354002	University of South Florida	47.050	23,429
EAR 0838115	University of South Florida	47.050	21,312
EAR-0350028-16	University of Florida	47.050	535,464
EAR-0403842	Florida A & M University	47.050	99,423
EAR-0421178	Florida International University	47.050	269,032
EAR-0440253	Florida International University	47.050	34,521
EAR-0518962	Florida International University	47.050	1,270
EAR-0608445	Florida International University	47.050	135,762
EAR-0719029	University of South Florida	47.050	43,708
EAR-0732476	University of South Florida	47.050	19,042
EAR-0746014	Florida International University	47.050	39,555
EAR-0809823	University of South Florida	47.050	57,564
EAR-0838390	Florida International University	47.050	4,439
GA10543-124790	Florida State University	47.050	65,126
GEO-0703500	University of South Florida	47.050	44,223
GR02399-D10	University of Florida	47.050	25,903
OCE-0241678	Florida State University	47.050	9,855
OCE-0318361	University of South Florida	47.050	21,022
OCE-0326268	University of South Florida	47.050	664,428
OCE-0424227	Florida State University	47.050	71,018
OCE-0526065	Florida International University	47.050	133,485
OCE-0526545	University of South Florida	47.050	74,576
OCE-0536345	University of South Florida	47.050	56,386
OCE-0551676	University of South Florida	47.050	4,261
OCE-0727082	University of South Florida	47.050	112,455
OCE-0727883	University of South Florida	47.050	79,807

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OCE-0728776	University of South Florida	47.050	26,490
OCE-0746164	Florida International University	47.050	9,677
OCE-0814405	University of South Florida	47.050	64,840
OCE-0823646	University of South Florida	47.050	5,872
OCE-741705	University of South Florida	47.050	621,206
P0040014	University of Florida	47.050	29,109
P771049	Florida International University	47.050	44,386
P771049,OCE0432368	Florida International University	47.050	3,999
PO032918	University of Florida	47.050	20,396
RR100-500/3501288	University of Florida	47.050	97,481
S00 - 19986	University of Florida	47.050	84
UTA#05-598	University of South Florida	47.050	40
#2975-05-0520-USFL	University of South Florida	47.070	29,490
#2975-07-0580-USFL	University of South Florida	47.070	29,662
00004290	University of Florida	47.070	5,485
00004919	University of Florida	47.070	34,461
00043162	University of Florida	47.070	93,375
00048091	University of Florida	47.070	7,225
00049675	University of Florida	47.070	29,818
00049676	University of Florida	47.070	124,696
00050640	University of Florida	47.070	109,205
00052181	University of Florida	47.070	96,746
00052764	University of Florida	47.070	2,378
00053773	University of Florida	47.070	38,661
00055052	University of Florida	47.070	7,456
00055614	University of Florida	47.070	100,806
00055615	University of Florida	47.070	60,442
00057321	University of Florida	47.070	213,939
00057322	University of Florida	47.070	49,681
00057323	University of Florida	47.070	13,679
00057326	University of Florida	47.070	31,838
00057443	University of Florida	47.070	15,734
00057444	University of Florida	47.070	16,282
00059483	University of Florida	47.070	74,554
00059484	University of Florida	47.070	25,340
00060125	University of Florida	47.070	18,918
00060126	University of Florida	47.070	92,510
00060805	University of Florida	47.070	72,951
00060999	University of Florida	47.070	117,999
00062031	University of Florida	47.070	79,902
00062758	University of Florida	47.070	63,651
00062759	University of Florida	47.070	48,262
00062866	University of Florida	47.070	39,300
00065303	University of Florida	47.070	55,453
00065885	University of Florida	47.070	60,047
00066230	University of Florida	47.070	50,846
00066245	University of Florida	47.070	40,653
00066276	University of Florida	47.070	21,399
00066292	University of Florida	47.070	21,014
00067674	University of Florida	47.070	2,268
00067914	University of Florida	47.070	2,035
00068344	University of Florida	47.070	77,210
00069123	University of Florida	47.070	75,824
00070955	University of Florida	47.070	149,741
00070963	University of Florida	47.070	55,359
00070964	University of Florida	47.070	15
00071673	University of Florida	47.070	9,810
00072264	University of Florida	47.070	44,342
00072497	University of Florida	47.070	367,157
00073278	University of Florida	47.070	34,373
00073281	University of Florida	47.070	41,160
00073528	University of Florida	47.070	10,281
00074198	University of Florida	47.070	11,766
00074248	University of Florida	47.070	31,223
00074276	University of Florida	47.070	20,230
00074362	University of Florida	47.070	6,299
00075612	University of Florida	47.070	9,873
00075621	University of Florida	47.070	10,082
00075819	University of Florida	47.070	55,947

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00075842	University of Florida	47.070	13,606
00075844	University of Florida	47.070	34,118
00075873	University of Florida	47.070	5,074
00077429	University of Florida	47.070	16,851
0324944	Florida State University	47.070	9,858
0426125	Florida International University	47.070	218,934
0432121	University of South Florida	47.070	5,347
0444207	Florida State University	47.070	11,847
0509131	Florida State University	47.070	109,881
0534530	Florida International University	47.070	89,435
0541096	Florida State University	47.070	57,515
0615085	Florida State University	47.070	143,160
0635162	Florida State University	47.070	68,863
0643593	Florida State University	47.070	62,104
0644280	University of Central Florida	47.070	93
0702435	Florida State University	47.070	122,247
0712869	University of Central Florida	47.070	123,053
0722782	Florida State University	47.070	2,697
0726771	University of Central Florida	47.070	62,456
0740344	University of Central Florida	47.070	24,264
0748712	University of Central Florida	47.070	124,454
0750852	Florida State University	47.070	66,998
0816838	Florida State University	47.070	17,776
0831278	Florida State University	47.070	18,592
0845672	Florida State University	47.070	8,482
0845921	University of Central Florida	47.070	3,059
0851841	University of Central Florida	47.070	5,661
117315	University of Florida	47.070	28,427
138109	University of Central Florida	47.070	18,404
25-0511-0057-002	University of Central Florida	47.070	64,645
26-1006-9254	Florida International University	47.070	155,596
26-1007-49-62,CNS-0837556	Florida International University	47.070	13,558
42B-1072469,PHY-0427110	Florida International University	47.070	49,346
6459 / FRS-524943	University of Florida	47.070	5,603
CBET0711239	University of Central Florida	47.070	19,824
CCF-0329741	Florida Atlantic University	47.070	7,762
CCF-0514743	Florida State University	47.070	34,276
CCF0523603	University of Central Florida	47.070	16,925
CCF-0545488	Florida Atlantic University	47.070	69,806
CCF--0546492	University of South Florida	47.070	93,235
CCF0621883	University of Central Florida	47.070	32,367
CCF-0639624	University of South Florida	47.070	30,064
CCF-0650028	University of South Florida	47.070	23,728
CCF-0726396	University of South Florida	47.070	29,500
CCF0726842	University of South Florida	47.070	90,037
CCF-0746600	University of Central Florida	47.070	48,447
CCF0747062	University of Central Florida	47.070	11,849
CCF-0829838	University of South Florida	47.070	29,199
CMMI-0645070	University of Central Florida	47.070	39,719
CNS 0627318	University of Central Florida	47.070	71,418
CNS: 0520081	University of South Florida	47.070	2,178
CNS-0424556	Florida A & M University	47.070	143,665
CNS-0434533	Florida Atlantic University	47.070	26,323
CNS-0434533; AMEND #001	Florida Atlantic University	47.070	4,609
CNS-0520811	Florida International University	47.070	149,654
CNS-052-1410	Florida Atlantic University	47.070	58,406
CNS-0551472	Florida A & M University	47.070	1,716
CNS-0619693	Florida International University	47.070	56,681
CNS-0626240	Florida Atlantic University	47.070	28,448
CNS-0646910	University of Central Florida	47.070	37,381
CNS-0646911	University of Central Florida	47.070	41,112
CNS0703927	University of Central Florida	47.070	175,792
CNS-0716343	University of South Florida	47.070	84,332
CNS-0721858	University of South Florida	47.070	3,147
CNS-0739020	University of South Florida	47.070	104,617
CNS-0742736	University of South Florida	47.070	79,029
CNS-0747038	Florida International University	47.070	30,105
CNS0808913	University of Central Florida	47.070	105,563
CNS-0821345	Florida International University	47.070	138,264

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CNS-0831114	Florida International University	47.070	23,154
CNS-0831671	Florida Atlantic University	47.070	17,814
CNS-0831785	University of South Florida	47.070	62,027
CNS-0836408	Florida International University	47.070	92,990
CNS-0851733	Florida International University	47.070	12,675
EAIA-0224401	University of South Florida	47.070	14,116
ECCS-0621715	University of Central Florida	47.070	5,625
EEC-0630326	Florida International University	47.070	3,545
EIA-0220562	Florida International University	47.070	78,577
F 5865-01	University of South Florida	47.070	1
G-3576-1	Florida State University	47.070	16,505
IIP-0829576	Florida International University	47.070	26,245
IIS-0546280	Florida International University	47.070	124,518
IIS-055255	Florida International University	47.070	48,289
IIS-0552807	University of Central Florida	47.070	111,513
IIS0649736	University of Central Florida	47.070	81,992
IIS-0713560	University of South Florida	47.070	79,644
IIS-0811922	Florida International University	47.070	12,793
IIS-0832347	University of South Florida	47.070	2,325
IIS-0837716	Florida International University	47.070	145,551
NS-0521410; AMEND #002	Florida Atlantic University	47.070	5,463
OCI-0441095	Florida International University	47.070	1,056,245
OCI-0636031	Florida International University	47.070	232,674
PO- 5-75477/CCF05292	University of South Florida	47.070	1,845
PSA#4822 FSR# 523439	University of Florida	47.070	27,569
REC0537078	University of Central Florida	47.070	69,936
00004185	University of Florida	47.074	305
00004349	University of Florida	47.074	27,783
00004958	University of Florida	47.074	89,690
00005181	University of Florida	47.074	45,399
00006708	University of Florida	47.074	352,052
00010516	University of Florida	47.074	10,718
00037372	University of Florida	47.074	2,142
00042909	University of Florida	47.074	754
00042987	University of Florida	47.074	27,609
00042988	University of Florida	47.074	326
00048788	University of Florida	47.074	89,858
00052964	University of Florida	47.074	13,095
00053448	University of Florida	47.074	89,598
00054067	University of Florida	47.074	30,900
00054171	University of Florida	47.074	26,753
00054248	University of Florida	47.074	44,044
00054366	University of Florida	47.074	10,943
00054708	University of Florida	47.074	90,242
00054856	University of Florida	47.074	47,612
00054860	University of Florida	47.074	83,725
00055354	University of Florida	47.074	3,848
00055849	University of Florida	47.074	238,258
00055864	University of Florida	47.074	92,372
00056273	University of Florida	47.074	54,863
00056274	University of Florida	47.074	36,861
00056388	University of Florida	47.074	111,022
00056512	University of Florida	47.074	127,620
00056918	University of Florida	47.074	486,437
00056923	University of Florida	47.074	54
00057203	University of Florida	47.074	91,470
00057210	University of Florida	47.074	73,732
00057706	University of Florida	47.074	72
00058130	University of Florida	47.074	92,719
00059982	University of Florida	47.074	75,353
00060338	University of Florida	47.074	51,071
00061242	University of Florida	47.074	1,360
00061327	University of Florida	47.074	9,202
00061964	University of Florida	47.074	686
00062032	University of Florida	47.074	54,295
00062138	University of Florida	47.074	22,540
00063078	University of Florida	47.074	197,629
00063127	University of Florida	47.074	33,540
00063305	University of Florida	47.074	25,111

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00063311	University of Florida	47.074	30,539
00063725	University of Florida	47.074	59,685
00063785	University of Florida	47.074	6,780
00064081	University of Florida	47.074	35,328
00064410	University of Florida	47.074	11,750
00065176	University of Florida	47.074	882
00065947	University of Florida	47.074	64,518
00066075	University of Florida	47.074	43,655
00066162	University of Florida	47.074	67,226
00066707	University of Florida	47.074	143,165
00066723	University of Florida	47.074	16,679
00066838	University of Florida	47.074	48,417
00066968	University of Florida	47.074	78,624
00067005	University of Florida	47.074	36,567
00067006	University of Florida	47.074	1,904
00067732	University of Florida	47.074	3,573
00067787	University of Florida	47.074	342
00068408	University of Florida	47.074	7,598
00068926	University of Florida	47.074	100,735
00069056	University of Florida	47.074	1,054,280
00069286	University of Florida	47.074	153,088
00069665	University of Florida	47.074	368,163
00069823	University of Florida	47.074	148,432
00070071	University of Florida	47.074	40,879
00071088	University of Florida	47.074	10,115
00071089	University of Florida	47.074	8,267
00072448	University of Florida	47.074	159,645
00073109	University of Florida	47.074	136,912
00073166	University of Florida	47.074	44,867
00073183	University of Florida	47.074	35,570
00073184	University of Florida	47.074	34,102
00073347	University of Florida	47.074	1,266
00073497	University of Florida	47.074	62
00073587	University of Florida	47.074	19,576
00073679	University of Florida	47.074	12,754
00073934	University of Florida	47.074	3,862
00074111	University of Florida	47.074	9,414
00074206	University of Florida	47.074	2,000
00074229	University of Florida	47.074	126,451
00074443	University of Florida	47.074	4,598
00074504	University of Florida	47.074	3,823
00075144	University of Florida	47.074	3,490
00075195	University of Florida	47.074	1,933
00075566	University of Florida	47.074	119,419
00075677	University of Florida	47.074	108,234
00075708	University of Florida	47.074	9,162
00075903	University of Florida	47.074	86,855
00076101	University of Florida	47.074	101,514
00076110	University of Florida	47.074	31,049
00076243	University of Florida	47.074	1,978
00076343	University of Florida	47.074	157,455
00076500	University of Florida	47.074	65,023
00076708	University of Florida	47.074	109,476
00076716	University of Florida	47.074	579
00078092	University of Florida	47.074	228,776
00080082	University of Florida	47.074	4,216
00080364	University of Florida	47.074	1,375
00080700	University of Florida	47.074	23,865
00081127	University of Florida	47.074	4,539
00081137	University of Florida	47.074	6,302
00081352	University of Florida	47.074	2,143
00081958	University of Florida	47.074	17,465
0108422	Florida State University	47.074	28,291
0129219	Florida State University	47.074	3,051
0315883	Florida State University	47.074	2,191
0321639	Florida State University	47.074	99,523
0331495	Florida State University	47.074	278,017
0344417	Florida State University	47.074	5,891
0346650	Florida State University	47.074	190,876

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0444157	Florida State University	47.074	25,191
0446224	Florida State University	47.074	230,958
04D35401	University of Central Florida	47.074	30,262
0519170	Florida State University	47.074	27,632
0542236	Florida State University	47.074	72,055
0614334	University of Central Florida	47.074	89,597
0621482	Florida State University	47.074	156,492
0646222	Florida State University	47.074	20,033
0716891	Florida State University	47.074	118,742
0717221	Florida State University	47.074	135,112
0718384	Florida State University	47.074	88,239
0718499	Florida State University	47.074	84,773
0722123	University of Central Florida	47.074	92,871
07-352908A	University of South Florida	47.074	28,984
0749632	University of Central Florida	47.074	42,642
0808435	Florida State University	47.074	7,863
0812753	University of Central Florida	47.074	2,687
0817638	Florida State University	47.074	32,129
0822547	Florida State University	47.074	30,615
0822626	Florida State University	47.074	92,878
0841447	Florida State University	47.074	23,197
0848337	Florida State University	47.074	25,563
0934451	Florida State University	47.074	9,678
1 R15 AG 028448-01	University of West Florida	47.074	41,487
1058582-2-41159	University of Florida	47.074	34,303
127480	University of Florida	47.074	43,435
16BB154156	University of Florida	47.074	34,554
2005-1529	University of Florida	47.074	56,511
20394-University Florida	University of Florida	47.074	60,163
205001572-04	University of South Florida	47.074	2,302
316H691	University of South Florida	47.074	228
331539	Florida Atlantic University	47.074	6,192
3347-UF-NSF-8595	University of Florida	47.074	173,978
5015180-00 (144-459),DEB-0732903	Florida International University	47.074	26,023
5497	Florida State University	47.074	20,777
8328-07	University of Central Florida	47.074	5,450
DBI-0620409	Florida International University	47.074	704,132
DBI-0850206	University of South Florida	47.074	1,489
DBI-9986257	University of South Florida	47.074	7
DDPSC-20713-B	University of Florida	47.074	980
DDPSC-20920-A	University of Florida	47.074	44,971
DEB 0809487	University of South Florida	47.074	152,613
DEB-0321924	University of South Florida	47.074	1
DEB-0344372	University of South Florida	47.074	98,050
DEB-0452720	Florida State University	47.074	83,450
DEB-0515648	Florida Atlantic University	47.074	17,940
DEB-0516340	Florida State University	47.074	37,161
DEB-0614468	University of South Florida	47.074	60,332
DEB-0713866	University of South Florida	47.074	4,674
DEB-0818661	University of North Florida	47.074	76,887
DEB-0841777	Florida International University	47.074	2,155
EF-0801593	University of South Florida	47.074	93,794
FY2007-020	University of Florida	47.074	2,886
IBN-0212085	Florida State University	47.074	31,723
IBN-0421986	University of North Florida	47.074	1,372
II-RR 014195-UFL	University of Florida	47.074	105,267
IOB-0611447	University of Central Florida	47.074	8,395
IOB-06300522	Florida Atlantic University	47.074	151,702
IOS-0639949	Florida Atlantic University	47.074	40,437
IOS-0640133	University of South Florida	47.074	75,587
IOS-0641535	University of South Florida	47.074	31,477
IOS-0820639	Florida Atlantic University	47.074	91,712
IOS-0841502	University of South Florida	47.074	12,160
IOS-0842626	University of South Florida	47.074	21,799
MCB -0701984	University of South Florida	47.074	118,530
MCB-0447294	University of South Florida	47.074	122,563
MCB-0517300	Florida State University	47.074	88,735
MCB-0643713	University of South Florida	47.074	129,807
MCB-0939014	University of South Florida	47.074	1,529

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NYBG-001	University of Florida	47.074	3,286
OCE-0745606	Florida International University	47.074	131,358
OCE-0746164	Florida International University	47.074	275,495
S-000207	Florida State University	47.074	28,499
S0182425	University of Florida	47.074	28,150
00004053	University of Florida	47.075	1,464
00005909	University of Florida	47.075	5,467
00043233	University of Florida	47.075	936
00049109	University of Florida	47.075	71
00049573	University of Florida	47.075	23,680
00055352	University of Florida	47.075	6,292
00056243	University of Florida	47.075	32,132
00056244	University of Florida	47.075	625
00057257	University of Florida	47.075	758
00057739	University of Florida	47.075	70,212
00057740	University of Florida	47.075	25,705
00058548	University of Florida	47.075	25,756
00059181	University of Florida	47.075	24,700
00061427	University of Florida	47.075	14,768
00062556	University of Florida	47.075	2,440
00063583	University of Florida	47.075	31,522
00063781	University of Florida	47.075	18,081
00063940	University of Florida	47.075	95,125
00063941	University of Florida	47.075	26,637
00065589	University of Florida	47.075	2,025
00065716	University of Florida	47.075	93,908
00065717	University of Florida	47.075	3,392
00065812	University of Florida	47.075	25,318
00065827	University of Florida	47.075	72,393
00065939	University of Florida	47.075	1,422
00067493	University of Florida	47.075	17,574
00069176	University of Florida	47.075	2,447
00069368	University of Florida	47.075	11,440
00069413	University of Florida	47.075	558
00069474	University of Florida	47.075	112,374
00069584	University of Florida	47.075	224,761
00070017	University of Florida	47.075	82,365
00070529	University of Florida	47.075	11,730
00071776	University of Florida	47.075	5,927
00072516	University of Florida	47.075	13,568
00072573	University of Florida	47.075	3,794
00073028	University of Florida	47.075	78,380
00074449	University of Florida	47.075	63,925
00075008	University of Florida	47.075	9,695
00075060	University of Florida	47.075	51,603
00075148	University of Florida	47.075	56,584
00075628	University of Florida	47.075	6,039
00076151	University of Florida	47.075	2,343
00076239	University of Florida	47.075	32,803
00078152	University of Florida	47.075	10,000
00078643	University of Florida	47.075	9,970
00079448	University of Florida	47.075	4,462
00081155	University of Florida	47.075	19,184
0350799	Florida State University	47.075	5,837
0446637	Florida State University	47.075	24,209
0451970	Florida State University	47.075	55,718
0519459	Florida State University	47.075	41,512
0532943	Florida State University	47.075	4,412
0544598	Florida State University	47.075	43,272
0550330	Florida State University	47.075	259
0553047	Florida State University	47.075	6,059
0624110	Florida State University	47.075	39,173
0649374	Florida State University	47.075	45,374
0649394	Florida State University	47.075	3,425
0650574	Florida State University	47.075	3,208
0720055	Florida State University	47.075	39,296
0720993	Florida State University	47.075	60,000
0724686	Florida State University	47.075	100,497
0755628	Florida State University	47.075	1,248

FEDERAL AWARDING AGENCY / AWARD NUMBER	ADMINISTERING AGENCY	CFDA NUMBER	2008-2009 EXPENDITURES
0802589	Florida State University	47.075	4,709
0810096	Florida State University	47.075	70,840
0818583	Florida State University	47.075	53,514
0825623	Florida State University	47.075	5,916
0832416	Florida State University	47.075	15,561
1263-1002-00-A,SES-0752644	Florida International University	47.075	58,920
BCS 0414657	Florida Atlantic University	47.075	22,001
BCS-0548481	Florida International University	47.075	1,744
BCS-0620264	University of South Florida	47.075	10,429
BCS0639037	University of Central Florida	47.075	21,168
BCS-0719683	Florida Atlantic University	47.075	38,426
BCS-0751264	University of South Florida	47.075	26,438
BCS0753017	University of South Florida	47.075	118,611
BCS-0826897	Florida Atlantic University	47.075	82,815
BCS-0905020	University of South Florida	47.075	5,728
INT-0204923	Florida State University	47.075	10
OISE 0424486	Florida Atlantic University	47.075	25,233
OISE 0425899	Florida Atlantic University	47.075	82
OISE-0354463	New College of Florida	47.075	44
SBE-0350201	Florida International University	47.075	477
SES0527675	University of Central Florida	47.075	82,596
SES0616746	University of Central Florida	47.075	15,962
SES-0752644	University of South Florida	47.075	36,219
SES-0826950	Florida International University	47.075	26,118
00005184	University of Florida	47.076	1,117
00051078	University of Florida	47.076	35,438
00054616	University of Florida	47.076	929,412
00055504	University of Florida	47.076	44,169
00057898	University of Florida	47.076	127,179
00057901	University of Florida	47.076	400,076
00057985	University of Florida	47.076	4,640
00058546	University of Florida	47.076	5,979
00058890	University of Florida	47.076	5,416
00061231	University of Florida	47.076	105,914
00064371	University of Florida	47.076	250,905
00064893	University of Florida	47.076	32,429
00067056	University of Florida	47.076	10,169
00069718	University of Florida	47.076	154,985
00070000	University of Florida	47.076	125,107
00070917	University of Florida	47.076	916
00070918	University of Florida	47.076	1,360
00070919	University of Florida	47.076	162
00070920	University of Florida	47.076	6,307
00070922	University of Florida	47.076	5,167
00070924	University of Florida	47.076	1,899
00071500	University of Florida	47.076	36,719
00072842	University of Florida	47.076	6,350
00076700	University of Florida	47.076	297,051
00076701	University of Florida	47.076	33,234
00076702	University of Florida	47.076	17,166
00076741	University of Florida	47.076	42,270
00077472	University of Florida	47.076	56,877
00077473	University of Florida	47.076	15,404
00077987	University of Florida	47.076	621
00080687	University of Florida	47.076	73,728
0243117	Florida State University	47.076	58,444
0451143	Florida State University	47.076	37,685
0553769	Florida State University	47.076	412,388
0634013	Florida State University	47.076	74,742
0635592	Florida State University	47.076	79,274
0636771	Florida A & M University	47.076	13,985
0638977	University of Central Florida	47.076	937,858
068834	Florida State University	47.076	98,935
0717680	University of Central Florida	47.076	64,594
0801161	University of Central Florida	47.076	1,569
0836566	University of South Florida	47.076	38,541
0836863	University of South Florida	47.076	19,553
1151-7557-2062004971	University of South Florida	47.076	6,147
11P-0534428	Florida International University	47.076	20,327

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1213106100	University of South Florida	47.076	25,891
2105-1032-00-A	Florida A & M University	47.076	15,849
29821P	University of South Florida	47.076	67,904
3421530 056 62112	Florida Atlantic University	47.076	31,627
34-21530-038-62112	Florida Atlantic University	47.076	70,739
410125418	University of Central Florida	47.076	14,095
420-21-84C	University of South Florida	47.076	24,070
501-2401-01	University of Florida	47.076	84,427
5-24185	University of South Florida	47.076	3,449
C-2342,HRD-0832955	Florida International University	47.076	23,093
Co-op agreement HRD-0317692	Florida International University	47.076	11,571
DGE0114418	University of Central Florida	47.076	408,748
DGE0440557	University of Central Florida	47.076	175,013
DGE0545467	University of Central Florida	47.076	38,089
DGE-0548475	Florida International University	47.076	43,086
DRL0737683	University of Central Florida	47.076	401,418
DUE-0341227	Florida Atlantic University	47.076	192
DUE-0402215	University of South Florida	47.076	86,095
DUE-0410696	University of South Florida	47.076	4,217
DUE-0412342 AMEND #8	Florida Atlantic University	47.076	86,362
DUE-0422298	Florida International University	47.076	61,634
DUE0434130	University of Central Florida	47.076	11,774
DUE-0442629	University of South Florida	47.076	104,840
DUE0442964	University of Central Florida	47.076	689
DUE-0443026	University of South Florida	47.076	18,958
DUE0525429	University of Central Florida	47.076	434,577
DUE-0618758	University of South Florida	47.076	50,366
DUE-0630649	Florida International University	47.076	150,739
DUE-0633077	University of South Florida	47.076	38,148
DUE0633157	University of Central Florida	47.076	51,953
DUE-0633194	University of South Florida	47.076	32,027
DUE-0716317	University of South Florida	47.076	29,935
DUE-0717158	University of South Florida	47.076	34,538
DUE-0717624	University of South Florida	47.076	105,875
DUE-0736833	Florida International University	47.076	60,902
DUE-0736950	University of South Florida	47.076	14,299
DUE-0736971	University of South Florida	47.076	78,055
DUE-0737021	University of South Florida	47.076	36,444
DUE-0756847	University of South Florida	47.076	211,225
DUE-0802436	University of South Florida	47.076	26,795
DUE-0802551	University of South Florida	47.076	90,875
DUE-0833300	Florida International University	47.076	219
DUE-0836891	University of South Florida	47.076	1,827
DUE0837332	University of Central Florida	47.076	9,569
DUE0840661	University of Central Florida	47.076	20,683
DUE-0842177	University of South Florida	47.076	5,120
EHR-0412342	Florida Atlantic University	47.076	2,165
EHR-0412342; AMEND #2	Florida Atlantic University	47.076	513,835
ESI-0455286	New College of Florida	47.076	1,345
ESI-0624440	University of Central Florida	47.076	28,377
HER-0412342- AMENDMENT 3	Florida Atlantic University	47.076	114,465
HRD0217675	Florida International University	47.076	57,842
HRD-0217675	Florida A & M University	47.076	105,355
HRD-0317692	Florida International University	47.076	559,907
HRD-0429647	Florida State University	47.076	18,839
HRD0506110	Florida A & M University	47.076	375,189
HRD-0531523	Florida A & M University	47.076	313,208
HRD-0630370	Florida A & M University	47.076	1,020,925
HRD-0703510	Florida A & M University	47.076	254,931
HRD-0734232	University of South Florida	47.076	5,831
HRD-0833093	Florida International University	47.076	437,845
REC-0228352	Florida Atlantic University	47.076	352,761
REC-0228353	Florida Atlantic University	47.076	560,311
REC0447676	University of Central Florida	47.076	108,071
UF05067	Florida International University	47.076	44,560
USF-NSFBretz-01	University of South Florida	47.076	25,121
00065234	University of Florida	47.078	84,930
00068510	University of Florida	47.078	10,085
00076347	University of Florida	47.078	52,724

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0338192	Florida State University	47.078	235,289
0804017	Florida State University	47.078	10,819
0922651	Florida State University	47.078	67,250
25-0550-0001-003	Florida State University	47.078	18,617
25-0550-0001-130	University of South Florida	47.078	4,595
53702A P1529 7804 211,OPP-0421588	Florida International University	47.078	18,276
ANT-0442857	University of South Florida	47.078	86,901
ANT-0523244	University of South Florida	47.078	44,428
ANT-0741348	University of South Florida	47.078	11,528
ARC-0632277	Florida International University	47.078	247,981
ARC-0806983	Florida International University	47.078	28,925
CHE0809821	University of Central Florida	47.078	20,978
OPP-0425103	Florida Atlantic University	47.078	9,550
OPP-9910100	University of South Florida	47.078	102
00059399	University of Florida	47.079	27,593
00063290	University of Florida	47.079	139
00067176	University of Florida	47.079	19,001
00067177	University of Florida	47.079	9,986
00069704	University of Florida	47.079	15,186
00069844	University of Florida	47.079	3,155
00071237	University of Florida	47.079	14,944
00073537	University of Florida	47.079	9,953
00074024	University of Florida	47.079	33,563
00074026	University of Florida	47.079	34,163
038400 362411-01	Florida State University	47.079	16,630
0809040	Florida State University	47.079	9,071
OISE-0617469	Florida International University	47.079	25,849
OISE0652048	University of Central Florida	47.079	47,571
OISE-0730065	Florida International University	47.079	197,533
OISE-0738081	Florida International University	47.079	19,732
OISE0738666	University of Central Florida	47.079	14,314
OISE-0742675	Florida International University	47.079	1,766
OISE-0827154	University of Central Florida	47.079	20,204
OISE-0831369	Florida Atlantic University	47.079	9,300
OISE-0832772	University of Central Florida	47.079	8,540
R39864	University of Florida	47.079	24,236
WSU07078	University of Florida	47.079	86,400
00066318	University of Florida	47.080	254,817
202200545-01	Florida Atlantic University	47.080	35,416
OCI-0749204	Florida Atlantic University	47.080	63,416
UFA08-397	University of Florida	47.080	2,985
0838901	Florida State University	47.082	55,779
ANT-0838988	University of South Florida	47.082	6,140
00025160	University of Florida	47.UNK	110
00031639	University of Florida	47.UNK	379,060
00048272	University of Florida	47.UNK	87,562
00055382	University of Florida	47.UNK	2,280
00060977	University of Florida	47.UNK	3,929
00074643	University of Florida	47.UNK	4,729
078006524024669	Florida State University	47.UNK	850
61-8337-1001	Florida State University	47.UNK	7,460
75-1086713	University of Florida	47.UNK	87,868
AURA C10337A	University of Florida	47.UNK	405,470
C10600N	University of Florida	47.UNK	52,336
IPA	University of Central Florida	47.UNK	204,456
NSF	University of Central Florida	47.UNK	58,662
NSF Direct Exp COGS	University of Florida	47.UNK	1,716
RF01020619-60002999	Florida State University	47.UNK	2,278
Total - National Science Foundation			<u>\$112,120,581</u>
U. S. Small Business Administration			
SBAHQ-08-I-0139	University of South Florida	59.006	421,613
212401	University of Central Florida	59.037	298,331
212422	University of Central Florida	59.037	206,555
Total - U. S. Small Business Administration			<u>\$926,499</u>
U. S. Environmental Protection Agency			
00064597	University of Florida	66.034	42,136

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00069427	University of Florida	66.034	60,333
XA-96442806	University of North Florida	66.034	18
EM - 83298101 - 0	Florida International University	66.202	15,345
EPA Prime Em-97455002	University of West Florida	66.202	252,604
X - 83230201	University of South Florida	66.202	85,626
120702537-Agreement FIU-TRAX(U)	Florida International University	66.419	6,837
GW270	Florida State University	66.419	51,003
GW274	Florida State University	66.419	24,283
00076627	University of Florida	66.436	12,247
US EPA X7-96433105-1	University of Florida	66.436	172,923
X7 96465507 0	University of South Florida	66.436	95
X7 96465607 0	University of South Florida	66.436	4,949
X7-964-03504	Florida Gulf Coast University	66.436	481,928
X7-96410604-0	Florida International University	66.436	403,583
Subagreement	University of South Florida	66.439	2,598
X7-97468102-7	Florida International University	66.454	281,310
00069402	University of Florida	66.456	6,517
25176	University of Central Florida	66.456	17,007
T-99-01	University of South Florida	66.456	83
00036746	University of Florida	66.460	27
00038681	University of Florida	66.460	4
00053420	University of Florida	66.460	27,783
00060170	University of Florida	66.460	89,335
00064652	University of Florida	66.460	63,453
00066039	University of Florida	66.460	33,837
00066918	University of Florida	66.460	11,919
00069921	University of Florida	66.460	62,056
00074059	University of Florida	66.460	29,893
00075709	University of Florida	66.460	144,836
G0078	University of Central Florida	66.460	95
WM947	Florida State University	66.460	16,872
00069764	University of Florida	66.461	42,764
00071347	University of Florida	66.461	109,108
00061558	University of Florida	66.463	40,851
00078752	University of Florida	66.468	12,938
00055231	University of Florida	66.474	37,532
00075203	University of Florida	66.475	4,243
DO115559	Florida State University	66.475	22,947
DO1303047	University of South Florida	66.475	36,345
DO1303048	University of South Florida	66.475	16,908
MX-96475407-0	University of South Florida	66.475	103,019
MX96478707	University of South Florida	66.475	176,184
00004170	University of Florida	66.509	43,779
00058051	University of Florida	66.509	20,033
00058052	University of Florida	66.509	14,330
005162/1005662,83322301-01	Florida International University	66.509	86,417
83159801	University of Central Florida	66.509	4,704
NNX09AE17G	University of South Florida	66.509	2,239
OR5458-001.01	Florida State University	66.509	13
RD - 83088001	Florida A & M University	66.509	92
RD83326301-0	University of Central Florida	66.509	100,596
RD-83383501	University of South Florida	66.509	38,569
Z919104	University of Florida	66.509	12,595
2500129000	University of South Florida	66.510	117,401
FP-91670801-3	Florida International University	66.511	13,752
MA - 91689301 - 0	Florida International University	66.513	9,023
MA - 91697601 - 0	Florida International University	66.513	10,936
MA-91659001-01	Florida International University	66.513	1,932
00058192	University of Florida	66.514	1,951
00063333	University of Florida	66.514	909
FP-91658101	Florida State University	66.514	8,961
00071748	University of Florida	66.516	10,000
00071822	University of Florida	66.516	7,339
SU-83394601-0	University of South Florida	66.516	2,290
00067596	University of Florida	66.716	13,921
00067597	University of Florida	66.716	21,071
00077439	University of Florida	66.716	6,665
00071167	University of Florida	66.717	54,400
00051084	University of Florida	66.801	43,822

FEDERAL AWARDING AGENCY / AWARD NUMBER	ADMINISTERING AGENCY	CFDA NUMBER	2008-2009 EXPENDITURES
HW527	Florida State University	66.801	41,727
COOP 08-063	University of South Florida	66.951	13,846
NE964545060	University of Central Florida	66.951	2,071
00061036	University of Florida	66.UNK	17,804
00069532	University of Florida	66.UNK	10,526
20020269013	University of Central Florida	66.UNK	1,117
4400105430	Florida State University	66.UNK	53,484
7100036575	University of Florida	66.UNK	97,003
PEGSUB00010	University of Central Florida	66.UNK	59,190
Sol-Gel / UF 2009-01	University of Florida	66.UNK	66
T-83335001	University of West Florida	66.UNK	4,592
Total - U. S. Environmental Protection Agency			<u>\$3,953,540</u>
U. S. Nuclear Regulatory Commission			
NRC-27-09-309	Florida A & M University	77.006	2,220
00068217	University of Florida	77.008	8,485
00073578	University of Florida	77.008	92,180
00073580	University of Florida	77.008	41,335
P0000001157	Florida A & M University	77.UNK	400
Total - U. S. Nuclear Regulatory Commission			<u>\$144,620</u>
U. S. Department of Energy			
DE-FC36-03GO13026	University of Central Florida	81.041	2,236
G0193	University of Central Florida	81.041	20,426
00003358	University of Florida	81.049	76,712
00003500	University of Florida	81.049	112,181
00006226	University of Florida	81.049	8,968
00006516	University of Florida	81.049	100,991
0001229 Prj 404024-2	University of Florida	81.049	77,650
00025869	University of Florida	81.049	45,922
00025955	University of Florida	81.049	236,346
00029065	University of Florida	81.049	203
00035219	University of Florida	81.049	216,912
00052153	University of Florida	81.049	221,954
00052154	University of Florida	81.049	252,063
00063912	University of Florida	81.049	2,253
00065029	University of Florida	81.049	135,190
00065981	University of Florida	81.049	394,433
00065982	University of Florida	81.049	101,492
00065994	University of Florida	81.049	21,917
00065995	University of Florida	81.049	44,182
00065996	University of Florida	81.049	133,636
00065997	University of Florida	81.049	402,926
00065998	University of Florida	81.049	163,177
00065999	University of Florida	81.049	63,396
00066000	University of Florida	81.049	239,985
00066002	University of Florida	81.049	142,525
00066668	University of Florida	81.049	42
00066669	University of Florida	81.049	964
00066807	University of Florida	81.049	124,450
00067196	University of Florida	81.049	64,802
00067361	University of Florida	81.049	55,073
00067362	University of Florida	81.049	107,933
00067363	University of Florida	81.049	83,870
00067522	University of Florida	81.049	135,701
00068264	University of Florida	81.049	127,190
00069202	University of Florida	81.049	219,361
00069792	University of Florida	81.049	79,450
00069892	University of Florida	81.049	76,887
00069957	University of Florida	81.049	175,325
00069958	University of Florida	81.049	91,030
00074554	University of Florida	81.049	78,823
00075035	University of Florida	81.049	72,912
00075516	University of Florida	81.049	25,328
00076635	University of Florida	81.049	95,388
00079263	University of Florida	81.049	64,160
06-CA-11244225-098	Florida A & M University	81.049	3,987
06ER41450	Florida State University	81.049	31,134

FEDERAL AWARDING AGENCY / AWARD NUMBER	ADMINISTERING AGENCY	CFDA NUMBER	2008-2009 EXPENDITURES
06-SC-NICCR-1067	University of South Florida	81.049	10,020
07-SC-NICCR-1059	Florida International University	81.049	118,725
1213105600B	University of Central Florida	81.049	42,654
574871	Florida International University	81.049	29,484
DE-FC02-02-EW15254	Florida A & M University	81.049	995
DE-FC07-08ID14916	Florida State University	81.049	293,933
DE-FG02-01ER41172	Florida International University	81.049	62,889
DE-FG02-01ER45904	University of South Florida	81.049	7,173
DE-FG02-02ER41220	Florida State University	81.049	50,207
DE-FG02-02ER63338	Florida State University	81.049	199,111
DE-FG02-03ER63526	Florida State University	81.049	86,198
DE-FG02-04ER15570	Florida International University	81.049	81,298
DE-FG02-04ER46145	University of South Florida	81.049	1,872
DE-FG02-05ER25698	Florida State University	81.049	128,700
DE-FG02-05ER25713	Florida Atlantic University	81.049	25,557
DE-FG02-05ER46145	University of South Florida	81.049	59,142
DE-FG02-05ER46212	Florida State University	81.049	83,457
DE-FG02-05ER63987	Florida State University	81.049	12,808
DEFG0206CH11446	University of Central Florida	81.049	234,301
DE-FG02-06ER25739	Florida International University	81.049	109,823
DE-FG02-06ER46297	University of South Florida	81.049	98,573
DE-FG02-06ER54881	Florida State University	81.049	66,699
DE-FG02-07ER25747	University of Central Florida	81.049	75,410
DE-FG02-07ER41451	Florida State University	81.049	501,756
DEFG0207ER46354	University of Central Florida	81.049	194,036
DE-FG02-07ER46367	Florida State University	81.049	12,268
DE-FG02-07ER46438	University of South Florida	81.049	124,197
DE-FG02-07ER46451	Florida State University	81.049	131,802
DE-FG02-07ER46461	Florida International University	81.049	239,468
DE-FG02-07ER46470	University of South Florida	81.049	292,686
DE-FG02-07ER64373	Florida State University	81.049	158,392
DE-FG02-07ER64432	Florida State University	81.049	149,341
DE-FG02-07ER64455	University of Central Florida	81.049	231,011
DE-FG02-07ER64470	Florida State University	81.049	120,530
DE-FG02-08ER15995	University of Central Florida	81.049	58,467
DE-FG02-08ER46494	Florida State University	81.049	87,077
DEFG02-08ER86354	Florida International University	81.049	32,264
DE-FG02-92ER40735	Florida State University	81.049	277,698
DE-FG02-92ER40750	Florida State University	81.049	214,556
DE-FG02-96ER14618	Florida State University	81.049	40,638
DE-FG02-97ER41022	Florida State University	81.049	897,217
DE-FG02-97ER45639	Florida State University	81.049	94,873
DE-FG02-97ER62452	University of South Florida	81.049	193
DE-FG02-98ER45707	Florida State University	81.049	54,458
DE-FG02-99ER41065	Florida International University	81.049	444,060
DE-FG05-08OR23338	Florida State University	81.049	29,138
FERMILAB 512191	University of Florida	81.049	135
MPC35TY-A3	University of Florida	81.049	88,132
SA5862-11880	University of South Florida	81.049	110,040
SC-08-315	University of South Florida	81.049	671
TUL-544-06/07,DE-FC02-06ER64298	Florida International University	81.049	77,832
UF-UHN-010709-001	University of Florida	81.049	25,735
3001160599	University of Florida	81.057	25,932
DEFG2607NT43068	University of Central Florida	81.057	108,748
00059951	University of Florida	81.086	78,165
00059952	University of Florida	81.086	26,155
00073753	University of Florida	81.086	595,930
DEFC2606NT42768	University of Central Florida	81.086	1,223,556
DE-FG02-03ER54725	Florida A & M University	81.086	90,323
DE-FG02-97ER54417	Florida A & M University	81.086	92,351
00002284	University of Florida	81.087	308,694
00067818	University of Florida	81.087	123,209
00067819	University of Florida	81.087	46,285
00069638	University of Florida	81.087	110,810
00072436	University of Florida	81.087	59,607
00073585	University of Florida	81.087	52,116
200505	University of Central Florida	81.087	219,935
2131100000B	University of Central Florida	81.087	844
4400150160	University of Central Florida	81.087	299,301

FEDERAL AWARDING AGENCY / AWARD NUMBER	ADMINISTERING AGENCY	CFDA NUMBER	2008-2009 EXPENDITURES
633381	University of South Florida	81.087	18,636
DE-36-04GO14224	University of South Florida	81.087	135,496
DEFC2606NT42767	University of Central Florida	81.087	2,053,276
DEFC2699GO10478	University of Central Florida	81.087	69
DEFC3605GO15150	University of Central Florida	81.087	820,387
DEFC3606GO16028	University of Central Florida	81.087	459,157
DE-FC36-07GO17058	University of Florida	81.087	325,962
DE-FG36-08GO18023	University of South Florida	81.087	175,730
DEFG3608GO18109	University of Central Florida	81.087	78,008
G012026-255	University of Florida	81.087	13,175
G012026-275	University of Florida	81.087	15,161
G012026-256	University of Florida	81.087	859
G012026-263	University of Florida	81.087	43,347
G0120626-242	University of Florida	81.087	42,742
G01206-277	University of Florida	81.087	43,643
LH-1453	University of South Florida	81.087	7,462
TCS75068	University of South Florida	81.087	23,571
XXL54420508	University of Central Florida	81.087	116,338
XXL-5-44205-10	University of South Florida	81.087	157,111
0501SR118	University of Central Florida	81.089	4,300
07-11-036	Florida State University	81.089	66,276
200610	University of Central Florida	81.089	13,106
DE-FC26-07NT43221	Florida State University	81.089	560,210
DE-FG26-07NT43062	Florida International University	81.089	31,994
DE-AC09-02SR22229	Florida International University	81.104	11,191
DE-FG01-05EW07033	Florida International University	81.104	3,377,938
DE-FG02-96ER40952	Florida State University	81.104	296,348
DE-FG52-06NA26193	Florida State University	81.112	634,293
123475582192005662	University of Central Florida	81.113	26,187
00003809	University of Florida	81.114	6,090
00028425	University of Florida	81.114	41,122
00028428	University of Florida	81.114	14,940
00042973	University of Florida	81.114	2,593
00052685	University of Florida	81.114	18,166
00053440	University of Florida	81.114	30,656
00058645	University of Florida	81.114	79,847
00058646	University of Florida	81.114	7,395
00058656	University of Florida	81.114	57,499
00076244	University of Florida	81.117	32,961
DEFC2607NT43327	University of Central Florida	81.117	262,470
DEFC36-07GO17034	University of Central Florida	81.117	143,213
DE-FG36-06GO86047	Florida International University	81.117	101,214
G0219	University of Central Florida	81.119	51,815
00057406	University of Florida	81.121	15,339
00062808	University of Florida	81.121	108,126
00062809	University of Florida	81.121	5,074
00068017	University of Florida	81.121	14,827
DE-FC03-03NA00144	Florida International University	81.121	1,513
PO558406	Florida International University	81.121	652
633254-192518	Florida International University	81.123	2,431
00003490	University of Florida	81.UNK	88,347
00005883	University of Florida	81.UNK	73,577
00006059	University of Florida	81.UNK	14,799
00024953	University of Florida	81.UNK	84,985
00040907	Florida State University	81.UNK	37,790
00044249	University of Florida	81.UNK	10,208
00051755	University of Florida	81.UNK	18,321
00052305	University of Florida	81.UNK	10,020
00054203	University of Florida	81.UNK	114,035
00054886	University of Florida	81.UNK	15,606
00054901	University of Florida	81.UNK	7,079
00057101	University of Florida	81.UNK	30,399
00057391	University of Florida	81.UNK	108,399
00063115	University of Florida	81.UNK	387,350
00065037	Florida State University	81.UNK	8,873
00074387	University of Florida	81.UNK	100,603
00075400	Florida State University	81.UNK	37,047
00076922	University of Florida	81.UNK	94,154
00081977	University of Central Florida	81.UNK	48,258

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00082769	Florida State University	81.UNK	20,754
0082742	Florida State University	81.UNK	22,133
07-P2286	Florida State University	81.UNK	14,458
084009524025234	Florida State University	81.UNK	17,775
091004524022407	Florida State University	81.UNK	3,858
100817	Florida State University	81.UNK	58,625
101036	Florida State University	81.UNK	41,918
135869	University of Florida	81.UNK	14
140422	Florida State University	81.UNK	24,813
15403	University of Florida	81.UNK	125,797
18274	University of Florida	81.UNK	60,096
20080908	Florida State University	81.UNK	29,466
210000524021548	Florida State University	81.UNK	53,727
218000540017212	Florida State University	81.UNK	7,222
26-6223-724006/US	University of Florida	81.UNK	50
29375, Release 1, TO	Florida State University	81.UNK	16,251
3001062066	Florida State University	81.UNK	61,039
321282	University of Florida	81.UNK	1
38184	Florida State University	81.UNK	4,759
4000006057	Florida State University	81.UNK	4,344
4000053829	University of Florida	81.UNK	34,163
4000057939	University of Florida	81.UNK	148,185
4000058800	Florida State University	81.UNK	78,060
4000060996	Florida State University	81.UNK	175,866
4000062415	Florida State University	81.UNK	27,154
4000069877	Florida State University	81.UNK	99,895
4000073383	University of Central Florida	81.UNK	27,461
4000075795	Florida State University	81.UNK	15,331
41817M4083	Florida State University	81.UNK	19,320
47829-001-07	University of Florida	81.UNK	7,965
50030-001-07	Florida State University	81.UNK	3,266
563193	University of Florida	81.UNK	90,863
570362	Florida State University	81.UNK	40,353
574983	University of Florida	81.UNK	37,708
580081	Florida State University	81.UNK	2,308
5F-00497	Florida State University	81.UNK	21,934
62267	University of Central Florida	81.UNK	49,926
63471-001-08	Florida State University	81.UNK	34,954
700147521	University of Florida	81.UNK	66,984
71334	University of Central Florida	81.UNK	4,791
72455	Florida State University	81.UNK	48,768
730469	Florida State University	81.UNK	1,672
775359	University of Central Florida	81.UNK	20,249
7-SC-NICCR-1015	University of Florida	81.UNK	118,440
829202	University of Central Florida	81.UNK	219,142
885775	University of Central Florida	81.UNK	31,123
93115-001-04 8C	University of Florida	81.UNK	10
9F-30421	University of Florida	81.UNK	24,451
B568621	University of Florida	81.UNK	67,575
B573263	University of Florida	81.UNK	27,785
CM718	University of Central Florida	81.UNK	15
CP04-0223	University of Florida	81.UNK	25,071
DEFG0204ER63916	University of Central Florida	81.UNK	15,900
DEFG0207ER15842	University of Central Florida	81.UNK	22,968
DOC # 795719 PO# 765	University of Florida	81.UNK	20,914
Fermilab 557158	University of Florida	81.UNK	178
GO12026 261	University of Florida	81.UNK	311
MUSC 050307	University of Florida	81.UNK	5,580
P280196	Florida State University	81.UNK	24,265
PO 765393 DOC 826155	University of Florida	81.UNK	50,057
PO# 868772	University of Central Florida	81.UNK	52,585
PO765393/ DOC0847488	University of Florida	81.UNK	92,640
RQ02-S	Florida A & M University	81.UNK	2,000
SIE.US-001-2006	University of Florida	81.UNK	1
US DOE	University of Central Florida	81.UNK	399,211
UTA08-485	Florida State University	81.UNK	45,979
XAT-7-77012-01	University of Florida	81.UNK	29,025
Total - U. S. Department of Energy			\$29,700,415

FEDERAL AWARDING AGENCY / AWARD NUMBER	ADMINISTERING AGENCY	CFDA NUMBER	2008-2009 EXPENDITURES
U. S. Department of Education			
131-1918A-8CH01	Florida International University	84.002	6,506
131-1919A-9CH01	Florida International University	84.002	117,615
371-2267A-8C001	Florida State University	84.010	33,114
371-2269A-9C001	Florida State University	84.010	53,643
00062598	University of Florida	84.015	7,172
P015B060090	Florida International University	84.015	2,346
UF06095	Florida International University	84.015	122,466
UF08103,PO15B060090	Florida International University	84.015	187,860
00072443	University of Florida	84.019	45,754
131-1707A-8C001	Florida International University	84.027	74,050
131-2628A-8C001	Florida International University	84.027	82,084
2912628A8CD05	University of Central Florida	84.027	12,447
2912629A9CD07	University of Central Florida	84.027	1,381
371-2628A-8C002	Florida State University	84.027	95,049
371-2628A-8C003	Florida State University	84.027	65,230
371-2628A-8C008	Florida State University	84.027	595,446
371-2628A-8CD04	Florida State University	84.027	86,280
371-2629A-9C002	Florida State University	84.027	299,797
371-2629A-9C003	Florida State University	84.027	174,839
371-2629A-9C006	Florida State University	84.027	79,425
371-2629A-9C008	Florida State University	84.027	367,387
371-2629A-9CD01	Florida State University	84.027	284,556
481262101CC04	University of Central Florida	84.027	7
4812628A8C001	University of Central Florida	84.027	237,839
4812628A8C002	University of Central Florida	84.027	89,529
4812628A8C003	University of Central Florida	84.027	75,764
481-2629A9C001	University of Central Florida	84.027	535,495
4812629A9C002	University of Central Florida	84.027	151,552
4812629A9C003	University of Central Florida	84.027	175,752
4812629A9C004	University of Central Florida	84.027	70,309
P047A041074	Florida A & M University	84.047	4,895
P047A080266	Florida A & M University	84.047	539,969
P047A080910	University of Central Florida	84.047	264,939
P047M070048	Florida A & M University	84.047	229,867
098000524025380	Florida State University	84.116	1,183
2000164902	University of Central Florida	84.116	1,983
2299-01	University of Central Florida	84.116	5,000
26-1507-5261,9116N080010	Florida International University	84.116	11,345
42031	Florida International University	84.116	322
K012843-01	University of Florida	84.116	949
ORSP-07120-20066-1	University of South Florida	84.116	22,975
P116B060460	Florida State University	84.116	83,315
P116B070253	Florida International University	84.116	142,440
P116J080033	University of Central Florida	84.116	707
P116M080014	University of Central Florida	84.116	15,312
P116Z080071	University of Central Florida	84.116	200,121
P116Z080238	New College of Florida	84.116	104,674
P116Z080255	New College of Florida	84.116	156,196
P116Z080257	New College of Florida	84.116	42,704
P116Z080279	Florida Gulf Coast University	84.116	64,843
P116Z080295	University of North Florida	84.116	127,572
R00770	University of Central Florida	84.116	11,078
SA0907007	University of Florida	84.116	3,705
P120A050085	Florida International University	84.120	34,044
P120A080094	Florida A & M University	84.120	51,562
H129B050036	Florida State University	84.129	125,089
H129P060002	Florida State University	84.129	52,692
0001220	University of South Florida	84.133	32,611
0002755	University of Central Florida	84.133	5,658
00030275	University of Florida	84.133	4
00067037	University of Florida	84.133	5,528
GCDRC0139A B	University of Florida	84.133	3,990
GCDRC0180	University of Florida	84.133	596
H133A080007	University of Central Florida	84.133	65,872
4812667A7C001	University of Central Florida	84.173	2
4812668A8CD01	University of Central Florida	84.173	270,232
4812699A9CD01	University of Central Florida	84.173	473,699

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00075692	University of Florida	84.181	1,662,487
371-1065A-7CS01	Florida State University	84.184	57,828
Q184H070087	University of Central Florida	84.184	120,791
2007-DFC-LEON-1-S1-0	Florida State University	84.186	13,966
371-1039A-9C001	Florida State University	84.186	118,086
00063849	University of Florida	84.200	90,012
00067932	University of Florida	84.200	27,607
00072417	University of Florida	84.200	22,164
00072418	University of Florida	84.200	26,972
00072420	University of Florida	84.200	12,666
P200A030157	Florida A & M University	84.200	107,023
P200A060098	Florida A & M University	84.200	69,474
P200A070494	Florida State University	84.200	129,359
P200A070543	Florida International University	84.200	83,819
00036885	University of Florida	84.215	1,632
00069109	University of Florida	84.215	26,211
00072318	University of Florida	84.215	98,990
233-03-0034	University of Central Florida	84.215	974,332
U215K050121	Florida State University	84.215	46,191
P217A030057	University of Central Florida	84.217	7,945
P217A070220	University of Central Florida	84.217	200,703
P217A070261	Florida International University	84.217	246,461
P220A060034	Florida International University	84.220	254,415
08-ARDC	University of Central Florida	84.224	58,458
09-ARDC	University of Central Florida	84.224	70,997
05FL09	University of Central Florida	84.257	134
371-2983B-3C002	Florida State University	84.282	15
186000524021274	Florida State University	84.283	5,692
186000524024384	Florida State University	84.283	440,293
00069659	University of Florida	84.287	501,192
00075483	University of Florida	84.287	910,693
00057201	University of Florida	84.305	2
00064670	University of Florida	84.305	82,517
07998-000-00-UFL-01	University of Florida	84.305	253,145
10277539-001	University of South Florida	84.305	1,508
10277539-003	University of South Florida	84.305	131,670
PO 10242925	University of South Florida	84.305	17,473
R305A080476	Florida State University	84.305	241,426
R305A080488	Florida State University	84.305	70,420
R305B040074	Florida State University	84.305	897,952
R305B050032	Florida State University	84.305	105,143
R305B070074	Florida State University	84.305	1,060,643
R305B070131	Florida State University	84.305	242,525
R305J020040-04	University of North Florida	84.305	327
R305J030093	Florida State University	84.305	257,000
R305M040121	Florida State University	84.305	72,131
R305M050223	University of South Florida	84.305	591,180
RF01066987	University of Florida	84.305	62,546
00071862	University of Florida	84.323	109,855
00071863	University of Florida	84.323	76,043
00077961	University of Florida	84.323	103,370
131-1707A-9C001	Florida International University	84.323	222,048
4811707A8C001	University of Central Florida	84.323	58,987
00042928	University of Florida	84.324	3,311
00050273	University of Florida	84.324	131,991
00061310	University of Florida	84.324	156,236
00061311	University of Florida	84.324	268,991
00068503	University of Florida	84.324	313,170
00068504	University of Florida	84.324	55,648
00069254	University of Florida	84.324	362,088
00079473	University of Florida	84.324	36,943
19231-S1	University of Florida	84.324	65,354
GLC62-01	Florida State University	84.324	28,599
H324C030112	Florida State University	84.324	62,899
H324C040015	University of South Florida	84.324	172,286
H324C040040 #5	University of South Florida	84.324	69,874
H324P040003	University of South Florida	84.324	832,359
R324B070018	Florida State University	84.324	203,203
R324E060086	Florida State University	84.324	797,951

FEDERAL AWARDING AGENCY / AWARD NUMBER	ADMINISTERING AGENCY	CFDA NUMBER	2008-2009 EXPENDITURES
R324L060023	Florida State University	84.324	458,085
S060053	University of Central Florida	84.324	209,661
VUMC 34193	University of Florida	84.324	5,040
00069902	University of Florida	84.325	318,230
H325A020081	University of Central Florida	84.325	100,226
H325D040028-05	Florida International University	84.325	120,960
H325D040071	University of Central Florida	84.325	164,654
H325D050028	University of Central Florida	84.325	170,456
H325D060047	University of Central Florida	84.325	87,910
H325D080055	University of Central Florida	84.325	8,933
H325E040011	Florida International University	84.325	55,832
H325H020108	University of Central Florida	84.325	17,062
H325H040097	University of Central Florida	84.325	159,639
H325K051046	University of Central Florida	84.325	306,572
H325K052049	University of Central Florida	84.325	203,483
H325K054170	University of Central Florida	84.325	222,685
H325K060217	University of Central Florida	84.325	212,309
H325K060517	Florida International University	84.325	135,218
H325K070412	Florida International University	84.325	184,978
H325K080219A	University of Central Florida	84.325	71,246
H325T070021	Florida International University	84.325	86,116
H325T080032	University of Central Florida	84.325	53,175
P335A050062	Florida International University	84.335	242,392
P337A050016	Florida International University	84.337	105,960
07-307	Florida Atlantic University	84.351	11,000
08-251	Florida Atlantic University	84.351	6,692
SUB-09-583	Florida Atlantic University	84.351	7,708
371-2089A-9C001	Florida State University	84.357	1,698,103
371-2098A-8C001	Florida State University	84.357	1,107,747
W911NF-06-2-0041	Florida International University	84.363	150
UCF-USDOE07-01	University of Central Florida	84.365	43,832
00079922	University of Florida	84.366	232,998
00080517	University of Florida	84.366	33,430
1777-1049-01-K,291-2359A-9CM01	Florida International University	84.366	59,044
490-2357A-7CF01	University of Central Florida	84.366	107,022
420-2258A-8CH01	University of Central Florida	84.367	6,771
00067684	University of Florida	84.UNK	11,262
00078864	University of Florida	84.UNK	2,441
2702986A9C001	University of Central Florida	84.UNK	3,248
371-1128A-8C001	Florida State University	84.UNK	195,944
S349A050126	University of Central Florida	84.UNK	3,845
S349A05126	University of North Florida	84.UNK	39,729
T195N020133	Florida International University	84.UNK	95,345
Total - U. S. Department of Education			\$29,260,922

U. S. Department of Health and Human Services

OA-002	University of Central Florida	93.006	15,547
OA002; ROA002	University of Central Florida	93.006	70,925
6 HPPWH060014	Florida International University	93.015	37,657
00073729	University of Florida	93.048	87,556
90AM2750/02	University of South Florida	93.048	10,788
90AM2768	Florida International University	93.048	18,483
XQ867-001	University of North Florida	93.048	9,413
00066465	University of Florida	93.061	29,338
00076368	University of Florida	93.061	117,269
R18MN000004	University of South Florida	93.061	151,790
00078174	University of Florida	93.069	173,063
90FE0003/03	University of Central Florida	93.086	196,375
90FE000301	University of Central Florida	93.086	90,552
90FE0022	Florida State University	93.086	510,861
00005390	University of Florida	93.103	288,125
00016863	University of Florida	93.103	1
00017558	University of Florida	93.103	2
00018851	University of Florida	93.103	1,016
00020500	University of Florida	93.103	2
00020501	University of Florida	93.103	3
00061258	University of Florida	93.103	18,340
00069119	University of Florida	93.103	18,178
1045853	University of South Florida	93.103	7,563

FEDERAL AWARDING AGENCY / AWARD NUMBER	ADMINISTERING AGENCY	CFDA NUMBER	2008-2009 EXPENDITURES
1000606813	University of South Florida	93.104	5,478
35126-3S-545	University of South Florida	93.104	72,918
35168-6S-757	University of South Florida	93.104	171,134
03-277	Florida Atlantic University	93.107	975
00062675	University of Florida	93.110	4,757
00068195	University of Florida	93.110	51,946
2000 G KN666	Florida State University	93.110	12,205
MCHB #2H30MC00011-19	University of South Florida	93.110	38,942
R40MC01063-01-00	Florida International University	93.110	4,924
T80 MC 00030-01 0	Florida International University	93.110	2,750
00010071	University of Florida	93.113	4,081
00021932	University of Florida	93.113	1
00021940	University of Florida	93.113	1
00048799	University of Florida	93.113	412,431
00051134	University of Florida	93.113	7,924
00051145	University of Florida	93.113	54,345
00051146	University of Florida	93.113	104,081
00052357	University of Florida	93.113	11,094
00055997	University of Florida	93.113	366,340
00056003	University of Florida	93.113	8,425
00056005	University of Florida	93.113	1,944
00061277	University of Florida	93.113	20,247
00075727	University of Florida	93.113	1,562
00076091	University of Florida	93.113	53,891
1R15ES014354	University of Central Florida	93.113	93,074
1R21ES015481-01	University of South Florida	93.113	44,299
5R01 ES007912-10	Florida International University	93.113	19,177
5-S11-ES011181-07	Florida International University	93.113	128,746
5S11ES011181-07	Florida International University	93.113	322,978
7 R21 ES014037-02	Florida International University	93.113	106,086
ES011181	Florida International University	93.113	436,133
P50ES12736	Florida International University	93.113	63,540
SR00000336	University of Florida	93.113	33,823
00003111	University of Florida	93.121	390,768
00003603	University of Florida	93.121	317,086
00003856	University of Florida	93.121	212,228
00004837	University of Florida	93.121	411,222
00023477	University of Florida	93.121	130,168
00023899	University of Florida	93.121	335
00043261	University of Florida	93.121	7,395
00048446	University of Florida	93.121	352,324
00049776	University of Florida	93.121	59,984
00054223	University of Florida	93.121	312,227
00054272	University of Florida	93.121	209,940
00055376	University of Florida	93.121	10,641
00056585	University of Florida	93.121	132,411
00056594	University of Florida	93.121	8,744
00057147	University of Florida	93.121	84,846
00058908	University of Florida	93.121	261,889
00059092	University of Florida	93.121	278,582
00060016	University of Florida	93.121	357,729
00060018	University of Florida	93.121	168,047
00060385	University of Florida	93.121	34,642
00060488	University of Florida	93.121	445,915
00060529	University of Florida	93.121	14,661
00060554	University of Florida	93.121	82,768
00061744	University of Florida	93.121	191,442
00064426	University of Florida	93.121	331,916
00065536	University of Florida	93.121	1,884
00067572	University of Florida	93.121	77,137
00068032	University of Florida	93.121	61,525
00068057	University of Florida	93.121	254,022
00068478	University of Florida	93.121	11,452
00068645	University of Florida	93.121	129,813
00068834	University of Florida	93.121	15,656
00069894	University of Florida	93.121	121,623
00069997	University of Florida	93.121	71,595
00070008	University of Florida	93.121	8,864
00070966	University of Florida	93.121	55,466

FEDERAL AWARDING AGENCY / AWARD NUMBER	ADMINISTERING AGENCY	CFDA NUMBER	2008-2009 EXPENDITURES
00071002	University of Florida	93.121	211,821
00071005	University of Florida	93.121	79,591
00072019	University of Florida	93.121	75,308
00072020	University of Florida	93.121	10,333
00073142	University of Florida	93.121	466,219
00073846	University of Florida	93.121	104,112
00074802	University of Florida	93.121	59,426
00074803	University of Florida	93.121	24,236
00074804	University of Florida	93.121	9,996
00074805	University of Florida	93.121	26,301
00074806	University of Florida	93.121	31,994
00074807	University of Florida	93.121	15,702
00074876	University of Florida	93.121	8,257
00075024	University of Florida	93.121	75,413
00076158	University of Florida	93.121	120,065
00076159	University of Florida	93.121	88,402
00076160	University of Florida	93.121	42,601
00076407	University of Florida	93.121	9,996
00077008	University of Florida	93.121	43,645
00079197	University of Florida	93.121	11,955
00080015	University of Florida	93.121	150,599
00080774	University of Florida	93.121	80,890
00081458	University of Florida	93.121	3,000
00081616	University of Florida	93.121	16,686
00081617	University of Florida	93.121	7,306
001	University of Florida	93.121	55,076
1R01 DE019444-01A-UF	University of Florida	93.121	221
5-51217	University of Florida	93.121	504,463
5-51221	University of Florida	93.121	8,064
882080	University of Florida	93.121	50
M774869	University of Florida	93.121	19,949
R01 DE016680	Florida State University	93.121	60,204
RA231553BAJ	University of Florida	93.121	8,470
University LOUISVILLE 04-	University of Florida	93.121	698
U48 CCU415803-05	University of South Florida	93.135	25,778
COHPH	University of Central Florida	93.136	1,560
COHVV	University of Central Florida	93.136	10,078
00061397	University of Florida	93.143	300,306
00020207	University of Florida	93.145	130,177
00021104	University of Florida	93.145	8,481
00059099	University of Florida	93.145	829
00059111	University of Florida	93.145	7,042
00059112	University of Florida	93.145	758
00059114	University of Florida	93.145	1,776
00059116	University of Florida	93.145	730
00059117	University of Florida	93.145	3,080
00059119	University of Florida	93.145	1,120
00059120	University of Florida	93.145	694
00059121	University of Florida	93.145	868
00059122	University of Florida	93.145	1,383
00064366	University of Florida	93.145	1,930
00067724	University of Florida	93.145	1,520
2 H12HA23043-07	University of South Florida	93.153	68,758
3 H12HA23043-09	University of South Florida	93.153	343,818
5 H12HA23043-03	University of South Florida	93.153	37
1R04RH106610100	University of Central Florida	93.155	72,537
44.00.64	University of Florida	93.155	7,427
5R25GM60190-07	Florida A & M University	93.157	1,660
200-2007-M-23576	University of South Florida	93.161	26,185
540353	University of Florida	93.172	1,723
R01HG004359	University of Central Florida	93.172	37,235
00014519	University of Florida	93.173	2
00032179	University of Florida	93.173	70,524
00056901	University of Florida	93.173	25,290
00057059	University of Florida	93.173	379,183
00057318	University of Florida	93.173	328,942
00058453	University of Florida	93.173	235,105
00058455	University of Florida	93.173	9,150
00058463	University of Florida	93.173	23,931

FEDERAL AWARDING AGENCY / AWARD NUMBER	ADMINISTERING AGENCY	CFDA NUMBER	2008-2009 EXPENDITURES
00066911	University of Florida	93.173	8
00068219	University of Florida	93.173	322,939
00068918	University of Florida	93.173	25,380
00069811	University of Florida	93.173	404,130
00071349	University of Florida	93.173	74,987
00072451	University of Florida	93.173	9,029
00072994	University of Florida	93.173	32,223
00075866	University of Florida	93.173	9,998
00076474	University of Florida	93.173	21,000
00081104	University of Florida	93.173	9,332
1 R03 DC007355-03	University of South Florida	93.173	36,830
2 R01 DC 003277-06A2	Florida Atlantic University	93.173	3,095
2R56DC000858	Florida State University	93.173	138,011
3000924587	University of Florida	93.173	57,274
3001142011	University of Florida	93.173	60,409
300899057	University of Florida	93.173	99,932
36-0915-197	University of Florida	93.173	72,776
5 R01 DC004295-08	University of South Florida	93.173	272,585
5 R01 DC02035	Florida State University	93.173	72,034
5 R03 DC006164-03	University of South Florida	93.173	12,180
5F31 DC008028	Florida State University	93.173	14,412
5R01DC004574	Florida State University	93.173	296,755
5R44DC008022-03	University of North Florida	93.173	163,204
F31 DC008062	Florida State University	93.173	12,398
F31DC008934	Florida State University	93.173	14,996
M6426130102	University of South Florida	93.173	26,231
MUSC07-050	University of Florida	93.173	8,799
R01 DC003387	Florida State University	93.173	59,613
R01DC001628	Florida State University	93.173	7,971
R01DC004607	Florida State University	93.173	249,091
R01DC004785	Florida State University	93.173	284,244
R01DC005813	Florida State University	93.173	285,942
R01DC007462	Florida State University	93.173	228,642
S-0000089	University of Florida	93.173	35,419
D37HP000892-01-0	Florida A & M University	93.191	322
6416101100	University of South Florida	93.206	34,774
00061790	University of Florida	93.213	73,068
00061791	University of Florida	93.213	5,580
00061792	University of Florida	93.213	3,938
00061797	University of Florida	93.213	1,849
135000524023676	Florida State University	93.213	10,187
1F31AT004288-01A1	Florida International University	93.213	12,987
1T32AT01060-01	Florida International University	93.213	4,330
6118101900	University of South Florida	93.213	2,345
00005605	University of Florida	93.226	35,368
00067797	University of Florida	93.226	139,050
00069507	University of Florida	93.226	38,609
00071249	University of Florida	93.226	20,536
00077293	University of Florida	93.226	149,520
00077479	University of Florida	93.226	95,553
JHU PO # 2000061399	University of South Florida	93.226	45,279
R532537	University of Florida	93.226	14,845
00048429	University of Florida	93.233	148,539
00074047	University of Florida	93.236	16,718
00079650	University of Florida	93.236	23,920
00003537	University of Florida	93.242	353,454
00015300	University of Florida	93.242	9,513
00022975	University of Florida	93.242	36
00049836	University of Florida	93.242	278,966
00051020	University of Florida	93.242	35,508
00051250	University of Florida	93.242	34,438
00058841	University of Florida	93.242	115,793
00059170	University of Florida	93.242	139,277
00059508	University of Florida	93.242	522
00060158	University of Florida	93.242	263,962
00060576	University of Florida	93.242	18,118
00063658	University of Florida	93.242	37,626
00063728	University of Florida	93.242	496,127
00063729	University of Florida	93.242	61,912

FEDERAL AWARDING AGENCY / AWARD NUMBER	ADMINISTERING AGENCY	CFDA NUMBER	2008-2009 EXPENDITURES
00068375	University of Florida	93.242	287,328
00068500	University of Florida	93.242	8,957
00069248	University of Florida	93.242	43,249
00069249	University of Florida	93.242	307,814
00069854	University of Florida	93.242	36,563
00072584	University of Florida	93.242	59,197
00073170	University of Florida	93.242	66,856
00075317	University of Florida	93.242	985,566
00075419	University of Florida	93.242	24,852
00075645	University of Florida	93.242	64,649
00076803	University of Florida	93.242	27
00076807	University of Florida	93.242	3,885
00076815	University of Florida	93.242	14
00079646	University of Florida	93.242	23,456
07-727	Florida State University	93.242	75,931
08-933	University of South Florida	93.242	211
1 R03 MH077598-01A1	University of South Florida	93.242	65,978
1 R01 MH076158	University of South Florida	93.242	5,280
1R01MH076158	University of South Florida	93.242	41,105
1-R01-MH082425-01	Florida International University	93.242	23,471
1R03MH082445-01	University of South Florida	93.242	47,783
1R21MH077669-01A2	University of South Florida	93.242	171,788
1R21MH081046	Florida State University	93.242	24,775
1R21MH084832-01A2	Florida International University	93.242	59,928
1R36MH081728-01	Florida International University	93.242	5,028
2006-06706-01-01	University of South Florida	93.242	19,014
20343-FSU	Florida State University	93.242	153,357
232379-3850	Florida Atlantic University	93.242	2,885
2RO1 MH042900-19A2	Florida Atlantic University	93.242	47,319
2RO1 MH63519-11A2	Florida Atlantic University	93.242	15,342
414074-G	University of Florida	93.242	64,852
5 R01 MH40859-16	University of South Florida	93.242	55,127
5 R01 MH040859-20	University of South Florida	93.242	635,373
5 R01 MH070430-05	University of South Florida	93.242	227,207
5 R01 MH16360-34	University of South Florida	93.242	79
5 R21 MH080168-02	University of South Florida	93.242	46,584
5 U01 HD040533-08	University of South Florida	93.242	62,450
530676577	University of Central Florida	93.242	158
5K24MH073696-05	Florida International University	93.242	54,969
5R01MH063042-05	Florida International University	93.242	316
5R01MH077730	Florida State University	93.242	377,974
5R01MH079943-02	Florida International University	93.242	365,644
5R01MH081012	Florida State University	93.242	300,242
6092346/RFS800125	University of South Florida	93.242	13,549
61-0834FSU	Florida State University	93.242	16,986
6119117000	University of South Florida	93.242	50,312
6405102300	University of South Florida	93.242	12,187
7R01MH061836	Florida State University	93.242	19,064
9071-8343	University of Florida	93.242	87,001
F31MH079600	Florida State University	93.242	34,812
F31MH080470	Florida State University	93.242	19,955
F31MH081396	Florida State University	93.242	24,065
F31MH086174	Florida State University	93.242	6,193
FY06.083.007	University of Florida	93.242	150,711
R00936,1R34MH078999-01A1	Florida International University	93.242	7,397
R01 MH065559	Florida State University	93.242	73,855
R01MH040826	Florida State University	93.242	382,583
R01MH058616	Florida State University	93.242	156,226
R01MH076277	Florida State University	93.242	100,210
R03 MH065557	Florida State University	93.242	5
R21MH063721	University of Central Florida	93.242	9,117
R21MH081094	University of South Florida	93.242	134,706
R34MH078999	Florida State University	93.242	184,026
RR274-333/3840488	Florida State University	93.242	11,928
S090018	University of South Florida	93.242	84,416
SC 35877-01-00	University of South Florida	93.242	36
SUBAWARD #0005532A	Florida Atlantic University	93.242	16,610
University OF CAL 2000 G D	University of Florida	93.242	1,720
Z182802	Florida Atlantic University	93.242	49,715

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33430-8S-1239	University of South Florida	93.243	30,114
35126-4S-626	University of South Florida	93.243	52,179
3UD1 SM57442-02-3	University of South Florida	93.243	150,282
5830124500	University of South Florida	93.243	448
1 D09HP03001-01-00	Florida International University	93.247	2,070
1 D09HP08330-01-00	Florida International University	93.247	349,951
D09HP00341A0	Florida International University	93.247	15,138
UF08138	Florida State University	93.247	61,126
00060818	University of Florida	93.256	9,591
529-07-0093-00001	University of Florida	93.256	4,627,205
6402-1033-00-A,2T42OH008435-05	Florida International University	93.262	8,787
6402-1033-00-B,2T42OH8438-05	Florida International University	93.262	2,160
P.O. 200-2005-M-1462	University of South Florida	93.262	761
1F31MH084549-01A1	Florida International University	93.272	8,961
00051672	University of Florida	93.273	11,374
00053889	University of Florida	93.273	3,243
00055787	University of Florida	93.273	3,625
00060084	University of Florida	93.273	39,108
00066377	University of Florida	93.273	215,070
00066678	University of Florida	93.273	109,902
00068076	University of Florida	93.273	129,131
00068232	University of Florida	93.273	537,815
00073151	University of Florida	93.273	38,427
00074905	University of Florida	93.273	22,453
00076752	University of Florida	93.273	11,459
00078480	University of Florida	93.273	244,254
00078639	University of Florida	93.273	21,997
00080476	University of Florida	93.273	14,310
0352.01.01	Florida Atlantic University	93.273	1,991
05-SC-NIH-1054	University of South Florida	93.273	43,393
1 R21 AA017667-01A1	University of South Florida	93.273	5,858
1R01AA018011-01	Florida International University	93.273	47,176
1R01AA018084-01	Florida International University	93.273	162,598
1-R21-AA013887-01A2	Florida International University	93.273	1,095
1U18AA015673	University of Central Florida	93.273	282
3R01AA017405-02S1	Florida International University	93.273	634,404
3U18AA01567301S1	University of Central Florida	93.273	26,694
5 R01 AA008333-14	University of South Florida	93.273	380,237
5R01AA013623-06	University of South Florida	93.273	290,981
5R01AA013825-05	Florida International University	93.273	351,112
5R01AA014322-05	Florida International University	93.273	68,690
5R01AA015810-04	Florida International University	93.273	680,441
5R01AA015951-05	University of South Florida	93.273	214,154
5R21AA014407-03	Florida Atlantic University	93.273	56,642
7R01AA013558-03	Florida International University	93.273	5,886
HR21-AA014914-01A1	Florida International University	93.273	25,243
R01AA016091-02	University of South Florida	93.273	379,035
UF08056	University of North Florida	93.273	45,691
00004325	University of Florida	93.279	39,972
00004375	University of Florida	93.279	43,222
00006331	University of Florida	93.279	311,372
00015-1888.001	University of South Florida	93.279	13,029
00051178	University of Florida	93.279	217,828
00051189	University of Florida	93.279	65,642
00061225	University of Florida	93.279	3,148
00061422	University of Florida	93.279	150,511
00061506	University of Florida	93.279	15,009
00061507	University of Florida	93.279	8,699
00064177	University of Florida	93.279	5,929
00065867	University of Florida	93.279	162,664
00067173	University of Florida	93.279	255,004
00068213	University of Florida	93.279	200,808
00068359	University of Florida	93.279	6,995
00068939	University of Florida	93.279	41,617
00069993	University of Florida	93.279	117,024
00076247	University of Florida	93.279	415,698
00302-02279.001	University of South Florida	93.279	1,368
1 R21 DA023273-02	University of South Florida	93.279	125,995
1-F31-DA020371-01A1	Florida International University	93.279	386

FEDERAL AWARDING AGENCY / AWARD NUMBER	ADMINISTERING AGENCY	CFDA NUMBER	2008-2009 EXPENDITURES
1F31DA023728-02	University of South Florida	93.279	39,182
1F31DA025570	Florida State University	93.279	6,273
1K02DA023048	Florida State University	93.279	115,427
1R01DA016551-01A1	Florida International University	93.279	813,472
1R01DA023405-01A2	Florida International University	93.279	255,718
1R15DA023675-01A2	Florida Atlantic University	93.279	6,233
1R01DA21714-01A2	Florida Atlantic University	93.279	439,119
2U10DA013720-06	Florida International University	93.279	2,316
5R01 DA019824-03	University of South Florida	93.279	278,926
5R01DA019984-03	University of South Florida	93.279	29,776
5R01DA021521-03	Florida International University	93.279	424,933
5-R01-DA14715-02	Florida International University	93.279	2,389
5R24DA014260-05	Florida International University	93.279	316,995
5R01DA018916-04	Florida International University	93.279	485,014
7 R01 DA012366-09	Florida International University	93.279	124,650
7 R01 DA014218-06	Florida International University	93.279	56,039
7 R01 DA015628-06	Florida International University	93.279	407,798
7 R01 DA021537-02	Florida International University	93.279	153,525
R01 DA004074	University of Florida	93.279	41,511
R01 DA017693	Florida State University	93.279	78,974
R01DA019356	Florida State University	93.279	294,362
R01DA019627	Florida State University	93.279	251,670
R01DA16429	Florida State University	93.279	4,924
R1DA15004B	Florida International University	93.279	27,669
R21DA022351	Florida State University	93.279	62,439
SUB AWARD #0004387	Florida Atlantic University	93.279	6,486
5K08MH082642-02	University of South Florida	93.281	140,542
F31 MH077386	Florida State University	93.282	26,417
00066195	University of Florida	93.283	23,334
00075521	University of Florida	93.283	21,553
000HCPCE-2009-68234	University of North Florida	93.283	10,562
DD000064	Florida State University	93.283	14,744
S3026-23/24	University of South Florida	93.283	5,509
U01DD000304	Florida State University	93.283	267,409
U38/CCU423095	University of South Florida	93.283	11,220
U50/ATU473408-05	Florida A & M University	93.283	125,482
00000168	University of Florida	93.286	2,720
00005438	University of Florida	93.286	5,820
00011363	University of Florida	93.286	178
00051879	University of Florida	93.286	1,241
00051880	University of Florida	93.286	10,275
00054309	University of Florida	93.286	62,612
00054310	University of Florida	93.286	43,744
00061037	University of Florida	93.286	179,064
00061038	University of Florida	93.286	82,101
00061039	University of Florida	93.286	55,009
00075655	University of Florida	93.286	16,093
00075656	University of Florida	93.286	1,484
0337901	University of Florida	93.286	116
05K01EB003465	University of Central Florida	93.286	82,727
1 R01 EB0822-06A1	University of South Florida	93.286	18,052
1R15EB00885801	University of Central Florida	93.286	30,749
2R01 EB000289-06-A1	Florida Atlantic University	93.286	8,490
3001094848	University of Florida	93.286	1,590
3555-01	University of North Florida	93.286	65,213
5 R01 EB005441-03	University of South Florida	93.286	37,177
5R01EB005459	University of Central Florida	93.286	390,211
7 R01 EB001640-05	University of South Florida	93.286	30,818
R01 EB000832	Florida State University	93.286	28,830
R01EB006158	Florida State University	93.286	269,819
SR00000260	University of Florida	93.286	109,462
1 T37 MD001489-01	Florida International University	93.307	253,050
1P20MD003375-01	University of South Florida	93.307	927
2P20MD002288-01	Florida International University	93.307	1,477,744
5P20MD00050102	Florida A & M University	93.307	388,531
5R24MD002807	Florida State University	93.307	156,051
00070227	University of Florida	93.310	228,777
00070229	University of Florida	93.310	12,539
00077028	University of Florida	93.310	24,687

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RL1AA017541	Florida State University	93.310	136,453
A10HP00059-09-00	University of Central Florida	93.358	103,404
A10HP00153	Florida International University	93.358	50,928
00002573	University of Florida	93.361	181,067
00005977	University of Florida	93.361	28,817
00052452	University of Florida	93.361	6,617
00052453	University of Florida	93.361	23,856
00054186	University of Florida	93.361	366,867
00054195	University of Florida	93.361	6,695
00059535	University of Florida	93.361	58,975
00060024	University of Florida	93.361	190,946
00060025	University of Florida	93.361	19,573
00060026	University of Florida	93.361	13,218
00060027	University of Florida	93.361	14,699
00060028	University of Florida	93.361	7,063
00068353	University of Florida	93.361	93,648
00068774	University of Florida	93.361	29,456
00073297	University of Florida	93.361	12,154
1 F 32 NR0100043-01	Florida Atlantic University	93.361	51,935
1 R01 NR009120-01A2	Florida International University	93.361	444,756
1 R21 NR009781-01	University of North Florida	93.361	6,439
1K01NR01685-01A1	Florida Atlantic University	93.361	72,540
1R01NR010751-01A1	University of South Florida	93.361	195,932
1R01NR0773801A2	University of Central Florida	93.361	208,683
1R15NR010631-01A1	University of North Florida	93.361	11,133
1R21NR010262	University of Central Florida	93.361	128,910
2R01NR005000-04A2	University of South Florida	93.361	387,848
5 R01 NR008270-02	University of South Florida	93.361	1
5 R01 NR008270-05	University of South Florida	93.361	1,631
5 R01 NR05228-04	University of South Florida	93.361	72
5 R01NR008252-04	University of South Florida	93.361	186,082
5 R01 NR007678-05	University of South Florida	93.361	1,402
R01NR00822601A1	University of Central Florida	93.361	3,984
WSU08015	University of Central Florida	93.361	83,715
00003199	University of Florida	93.389	98,487
00004109	University of Florida	93.389	270,417
00052173	University of Florida	93.389	36,667
00055547	University of Florida	93.389	5,479
00057440	University of Florida	93.389	53,648
00057673	University of Florida	93.389	1,731
00057758	University of Florida	93.389	16,598
00057762	University of Florida	93.389	46,567
00057764	University of Florida	93.389	6,523
00058812	University of Florida	93.389	1,174
00058813	University of Florida	93.389	3,746
00058814	University of Florida	93.389	399,165
00060900	University of Florida	93.389	11,483
00063021	University of Florida	93.389	150
00069035	University of Florida	93.389	4,330
00069049	University of Florida	93.389	102,843
00069323	University of Florida	93.389	3,610
00069354	University of Florida	93.389	53
00070706	University of Florida	93.389	2,292,881
00072268	University of Florida	93.389	45,122
00073355	University of Florida	93.389	42,544
00077505	University of Florida	93.389	70,070
00078169	University of Florida	93.389	907,881
00078768	University of Florida	93.389	66,714
00080089	University of Florida	93.389	8,004
1581 G JB151	Florida State University	93.389	171,396
1P20RR23516	University of South Florida	93.389	25,274
267038480301	University of South Florida	93.389	116,167
5 U54 RR019259	University of South Florida	93.389	1,110
PO 5600388266	University of Florida	93.389	101,143
S10RR022364	Florida State University	93.389	31,927
S10RR024564	Florida State University	93.389	113,388
U54RR019259	University of South Florida	93.389	2,690,277
00006330	University of Florida	93.393	162,759
00034128	University of Florida	93.393	2,761

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00049099	University of Florida	93.393	705
00049256	University of Florida	93.393	114,126
00051303	University of Florida	93.393	201
00056455	University of Florida	93.393	39,413
00056456	University of Florida	93.393	11,097
00059239	University of Florida	93.393	12,840
00060216	University of Florida	93.393	9,936
00063250	University of Florida	93.393	125,274
00067424	University of Florida	93.393	270,708
00067795	University of Florida	93.393	219,896
00067822	University of Florida	93.393	110,740
00067823	University of Florida	93.393	51,331
00068021	University of Florida	93.393	95,781
00068715	University of Florida	93.393	74,474
00071064	University of Florida	93.393	97,854
00073223	University of Florida	93.393	44,525
00073224	University of Florida	93.393	6,615
00075045	University of Florida	93.393	91,580
00075479	University of Florida	93.393	259,064
00075480	University of Florida	93.393	223,958
00076725	University of Florida	93.393	13,577
00076726	University of Florida	93.393	54,562
1 R03 CA121750-01	University of South Florida	93.393	67,973
10-13852-99-01-G3	University of South Florida	93.393	6,313
10-15198-99-01-G1	University of South Florida	93.393	2,309
10-15695-99-01-G1	University of South Florida	93.393	6,204
1R21CA127416	University of Central Florida	93.393	98,022
2005-009	University of South Florida	93.393	15,554
2R56CA093455-05	Florida Atlantic University	93.393	242,305
5-51368	University of Florida	93.393	6,893
5KO1CA095620-05	Florida Atlantic University	93.393	52,543
5R03 CA130028 (CHOP)	University of South Florida	93.393	21,811
5R03CA124215-03	Florida International University	93.393	64,400
R01 CA123346-04	University of South Florida	93.393	589,647
R01CA069222	Florida State University	93.393	224,944
R03 CA123621-01A1	University of South Florida	93.393	90,039
R03CA138069	Florida State University	93.393	42,953
00051551	University of Florida	93.394	192,688
00068554	University of Florida	93.394	103,713
00069677	University of Florida	93.394	215,759
00069952	University of Florida	93.394	118,676
00075020	University of Florida	93.394	191,249
00076666	University of Florida	93.394	29,819
004	University of Florida	93.394	17,712
21002350-30611A	University of Florida	93.394	28,505
29762N	University of Florida	93.394	97
3R29H	University of Florida	93.394	113,384
5 R01 CA103965-04	University of South Florida	93.394	215,519
5-41990-G1	University of Florida	93.394	88,776
5R21CA119177	Florida State University	93.394	68,294
00061229	University of Florida	93.395	18,056
00066215	University of Florida	93.395	251,721
00066216	University of Florida	93.395	10,378
00066217	University of Florida	93.395	7,576
00066387	University of Florida	93.395	329,104
00068461	University of Florida	93.395	9,793
00072938	University of Florida	93.395	130,507
00079424	University of Florida	93.395	3,558
1 R15 CA122001-01A1	Florida Atlantic University	93.395	67,753
1 R15CA118284-01	Florida International University	93.395	63,501
1 R21 CA109168	University of South Florida	93.395	30,207
100325	Florida State University	93.395	160,232
1015346-99-01-G1	University of South Florida	93.395	17,707
1151601	University of Florida	93.395	10
16977	University of Florida	93.395	77,320
17436	University of Florida	93.395	1,420,382
17644	University of Florida	93.395	34,234
18290	University of Florida	93.395	50,861
18901/98350607	University of Florida	93.395	11,215

FEDERAL AWARDING AGENCY / AWARD NUMBER	ADMINISTERING AGENCY	CFDA NUMBER	2008-2009 EXPENDITURES
1R01CA131080-01A2	University of South Florida	93.395	111,202
1R15CA119253-01A1	Florida International University	93.395	34,131
2000010417	University of Florida	93.395	24,712
2000056563	University of Florida	93.395	13,685
2008-0831-02	University of Florida	93.395	59,416
28615-B	University of Florida	93.395	88,856
41880-8545	University of South Florida	93.395	12,380
4562sc	University of South Florida	93.395	11,557
5 P01 CA118210-03	University of South Florida	93.395	19,854
5 R01 CA107078-03	University of South Florida	93.395	46
5 R01 CA63382-10	University of South Florida	93.395	2
5 R21 CA106860-02	University of South Florida	93.395	12,471
5 RO1 CA071976-13	University of South Florida	93.395	8,494
5R01 CA111196	University of South Florida	93.395	249,196
60014000	Florida State University	93.395	30,354
66316W / M116234-CO	University of Florida	93.395	8,877
7R01CA106439	University of Central Florida	93.395	189,595
A11618	University of Florida	93.395	25,161
GAFA064333	University of Florida	93.395	15,881
NCCF 13850	University of Florida	93.395	46
R01CA128865	University of Central Florida	93.395	47,892
R15CA125681	University of Central Florida	93.395	80,242
S08-002	University of South Florida	93.395	13,548
Subcontract / Prime: 1R01CA129968	Florida International University	93.395	28,897
U10 CA21661	University of South Florida	93.395	347,712
UF00008	University of South Florida	93.395	48
UF0308CG	University of South Florida	93.395	2
00005631	University of Florida	93.396	5,524
00017387	University of Florida	93.396	21,683
00056756	University of Florida	93.396	270,833
00059306	University of Florida	93.396	27,211
00064040	University of Florida	93.396	2,177
00066856	University of Florida	93.396	136,860
00067861	University of Florida	93.396	70
00073311	University of Florida	93.396	335,727
00073517	University of Florida	93.396	246,158
00073625	University of Florida	93.396	19,509
00076122	University of Florida	93.396	103,330
20289/98010420	University of South Florida	93.396	95,736
2R01 CA098799-06	Florida Atlantic University	93.396	10,845
5 R01 CA77935-10	University of South Florida	93.396	952
5 R01 CA82589-05	University of South Florida	93.396	192
5 R01 CA83146-05	University of South Florida	93.396	21
5 R01 CA88406-04	University of South Florida	93.396	2
7 R01 CA63136-09	University of South Florida	93.396	22
R01CA050211	University of South Florida	93.396	90,981
R01CA109524	University of Central Florida	93.396	258,992
10-15048-03-07-C1	University of South Florida	93.397	9,845
HHSN61200511007C	Florida A & M University	93.397	97,310
P20 CA91353-03	University of South Florida	93.397	156
00055030	University of Florida	93.398	42
00058866	University of Florida	93.398	166,644
00062672	University of Florida	93.398	44,113
00067688	University of Florida	93.398	173,862
00081538	University of Florida	93.398	19,727
1 F32 CA117702	Florida State University	93.398	3,197
K01CA101781	University of Central Florida	93.398	37,269
K25CA106799	Florida State University	93.398	38,267
1 R21 CA97451-01	University of South Florida	93.399	484
10-13395-99-01-G2	University of South Florida	93.399	9,124
10-13512-99-01-G2	University of South Florida	93.399	5,735
10-14057-04-01-G1	University of South Florida	93.399	18,849
20791 SAP1004877	University of Florida	93.399	17,296
3 R01 CA094256-05	University of South Florida	93.399	110,162
5 R01 CA111334-05	University of South Florida	93.399	210,860
5U10CA081920	University of South Florida	93.399	49,190
7R01CA133594-02	University of South Florida	93.399	143,225
90YP0033	Florida International University	93.600	150,104
673HC07B	University of Florida	93.630	1,837

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692IP08C	University of Central Florida	93.630	60
706HC08	University of Florida	93.630	18,958
749HC09	University of Florida	93.630	2,817
751CL09	University of Florida	93.630	24,016
NIMH	University of Central Florida	93.630	13,849
LJ341	Florida State University	93.643	22,671
90OJ2019	Florida State University	93.647	146,073
LJ618	Florida International University	93.658	34,058
URE46	Florida International University	93.658	22,529
URF48,LJ611	Florida International University	93.658	138,257
URF50/0648	University of Central Florida	93.658	141,632
00055385	University of Florida	93.671	305,181
00055388	University of Florida	93.671	9,193
1R21NS066371-01	Florida Atlantic University	93.701	4,052
3R01AIO49724-09S1	University of South Florida	93.701	1,057
3R15CA119253-01A1S1	Florida International University	93.701	1,281
3R21AA014407-03S1	Florida Atlantic University	93.701	570
R01 AI078783-03S1	University of Central Florida	93.701	1,788
R01 CA85295	University of Florida	93.701	2,280
R01 ES007355	University of Florida	93.701	9,352
R01 ES014617	University of Florida	93.701	2,513
R01 MH080055	University of Florida	93.701	15,300
R01DC002035	Florida State University	93.701	11,647
R03DA020502	University of Florida	93.701	1,180
R03HD056985	University of Florida	93.701	15,008
R21 AA017488	University of Florida	93.701	7,941
R21 DE018826	University of Florida	93.701	12,546
R21 DE08449	University of Florida	93.701	20,003
00061805	University of Florida	93.767	472,592
00062351	University of Florida	93.767	422,698
00074910	University of Florida	93.767	50,883
6414-1021-00-B	Florida State University	93.778	5,354
EXD001	Florida State University	93.778	226,094
00059752	University of Florida	93.779	10,052
00001939	University of Florida	93.837	95,752
00002344	University of Florida	93.837	125,880
00003074 / 113614-1	University of South Florida	93.837	18,362
00003125	University of Florida	93.837	219,082
00004886	University of Florida	93.837	393,610
00009008	University of Florida	93.837	4,110
00011846	University of Florida	93.837	1,686
00012909	University of Florida	93.837	9,706
00012910	University of Florida	93.837	11,904
00012911	University of Florida	93.837	10,414
00012913	University of Florida	93.837	407
00014918	University of Florida	93.837	240
00014919	University of Florida	93.837	460
00014936	University of Florida	93.837	93,942
00015040	University of Florida	93.837	3,287
00019098	University of Florida	93.837	42,159
00020194	University of Florida	93.837	12,266
00020195	University of Florida	93.837	2,750
00022341	University of Florida	93.837	331,233
00022861	University of Florida	93.837	25,998
0003074-115097	University of South Florida	93.837	1,871
00042730	University of Florida	93.837	63
00042731	University of Florida	93.837	7
00042734	University of Florida	93.837	18
00042736	University of Florida	93.837	2
0004811	University of South Florida	93.837	13,233
00049869	University of Florida	93.837	150
00050718	University of Florida	93.837	3,257
00051299	University of Florida	93.837	31
00051347	University of Florida	93.837	939
00051530	University of Florida	93.837	743,229
00051889	University of Florida	93.837	93,813
00055454	University of Florida	93.837	82,524
00056083	University of Florida	93.837	252,422
00056084	University of Florida	93.837	21,915

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00056420	University of Florida	93.837	708,533
00056428	University of Florida	93.837	162,676
0005718 K	University of Florida	93.837	5,863
0005718F	University of Florida	93.837	1,218
00057283	University of Florida	93.837	17,930
00057522	University of Florida	93.837	593,091
00057523	University of Florida	93.837	43,532
00057734	University of Florida	93.837	8,184
00058334	University of Florida	93.837	22,933
00059742	University of Florida	93.837	90,648
00060344	University of Florida	93.837	2,483
00060345	University of Florida	93.837	9
00060346	University of Florida	93.837	11
00061442	University of Florida	93.837	2,200
00061924	University of Florida	93.837	347,946
00062588	University of Florida	93.837	185,577
00063101	University of Florida	93.837	236,396
00064069	University of Florida	93.837	111,073
00064801	University of Florida	93.837	460,042
00065703	University of Florida	93.837	25,768
00066123	University of Florida	93.837	16,782
00066250	University of Florida	93.837	468,875
00066333	University of Florida	93.837	611,058
00066334	University of Florida	93.837	19,732
00066335	University of Florida	93.837	16,455
00067541	University of Florida	93.837	302,596
00067995	University of Florida	93.837	344,739
00068668	University of Florida	93.837	39,795
00069813	University of Florida	93.837	27,028
00069814	University of Florida	93.837	15
00070334	University of Florida	93.837	54,525
00070335	University of Florida	93.837	3,117
00070938	University of Florida	93.837	23,827
00070962	University of Florida	93.837	3,740
00071368	University of Florida	93.837	83,661
00071369	University of Florida	93.837	51,017
00071370	University of Florida	93.837	12,375
00072556	University of Florida	93.837	196,665
00072557	University of Florida	93.837	5,456
00072558	University of Florida	93.837	23,949
00072559	University of Florida	93.837	33,274
00072561	University of Florida	93.837	33,675
00072562	University of Florida	93.837	4,338
00073395	University of Florida	93.837	5,400
00073396	University of Florida	93.837	891
00073471	University of Florida	93.837	1,219
00074392	University of Florida	93.837	2,969
00074393	University of Florida	93.837	8,990
00076943	University of Florida	93.837	253,021
00076944	University of Florida	93.837	267,749
00076945	University of Florida	93.837	170,568
00076946	University of Florida	93.837	184,161
00076947	University of Florida	93.837	226,310
00076948	University of Florida	93.837	131,799
00076951	University of Florida	93.837	113,367
00077230	University of Florida	93.837	6,660
00077521	University of Florida	93.837	27,637
00077523	University of Florida	93.837	9,693
00078130	University of Florida	93.837	168,934
00078733	University of Florida	93.837	144,872
00078735	University of Florida	93.837	8,993
00078736	University of Florida	93.837	13,874
00079137	University of Florida	93.837	8,503
00079138	University of Florida	93.837	4,547
00079139	University of Florida	93.837	33
00079994	University of Florida	93.837	51,657
00081852	University of Florida	93.837	1,643
001-2009	University of Florida	93.837	37,635
06-001	University of Florida	93.837	39,783

FEDERAL AWARDING AGENCY / AWARD NUMBER	ADMINISTERING AGENCY	CFDA NUMBER	2008-2009 EXPENDITURES
1 R33HL089071-01A1	University of South Florida	93.837	181,911
108216-1	University of Florida	93.837	6,370
112727-058	University of Florida	93.837	19,251
1R21HL085795	University of Central Florida	93.837	150,799
1SC1HL095101-01	Florida International University	93.837	234,442
2905745A	University of Florida	93.837	28,042
3R01HL078716-04S1	University of Central Florida	93.837	31,099
5 R01 HL067248-05	University of South Florida	93.837	1,664
60002535	University of Florida	93.837	2,358
60015098	University of Florida	93.837	6,393
7R01HL071711-02	Florida Atlantic University	93.837	78,935
7R01HL079636	University of Central Florida	93.837	200,768
M6306102201	University of Florida	93.837	177,237
NS 2005-067	University of Florida	93.837	3,435
R01HL078716	University of Central Florida	93.837	47,574
R01HL090646	University of Central Florida	93.837	313,617
R211HL088299	University of South Florida	93.837	144,477
RA251127BAJ	University of Florida	93.837	109,674
RO1 HL078817	University of South Florida	93.837	244,189
UF08134	University of Central Florida	93.837	22,094
00004887	University of Florida	93.838	119,728
00006366	University of Florida	93.838	97,319
00011326	University of Florida	93.838	47,507
00019013	University of Florida	93.838	190
00019120	University of Florida	93.838	61,017
00043259	University of Florida	93.838	376
00049063	University of Florida	93.838	72,600
00056276	University of Florida	93.838	229,992
00057708	University of Florida	93.838	45,615
00061572	University of Florida	93.838	253,712
00066100	University of Florida	93.838	367,148
00070024	University of Florida	93.838	403,882
00070628	University of Florida	93.838	133,075
00079602	University of Florida	93.838	4,788
1 R01 HL071101-04	University of South Florida	93.838	12,389
5 R01 HL056683-11	University of South Florida	93.838	86,033
60004425	University of Florida	93.838	10,568
60011698	University of Florida	93.838	7,012
JHU 8410-69542-X	University of Florida	93.838	504,757
TGN-W81XWH-06-C-0015	University of South Florida	93.838	93,378
00011358	University of Florida	93.839	19,325
00050777	University of Florida	93.839	207,393
00054837	University of Florida	93.839	4,975
00057686	University of Florida	93.839	140,414
00063622	University of Florida	93.839	148,258
00064658	University of Florida	93.839	7,215
00064659	University of Florida	93.839	18,053
00064665	University of Florida	93.839	4,658
00065317	University of Florida	93.839	4,019
00066006	University of Florida	93.839	4,545
00067945	University of Florida	93.839	95,579
00068470	University of Florida	93.839	245,779
00070874	University of Florida	93.839	211,273
00070875	University of Florida	93.839	12,096
00070876	University of Florida	93.839	8,108
00072755	University of Florida	93.839	134,996
00078938	University of Florida	93.839	30,830
00080622	University of Florida	93.839	64,170
23682-03-307 PROJ 3	University of Florida	93.839	1,317
23684-03-307, prj. 3	University of Florida	93.839	295,758
5G12RR003020-23	Florida A & M University	93.839	158,040
5G12RR003020-25	Florida A & M University	93.839	6,506
PS 219337	University of Florida	93.839	24,027
UF 02029	University of South Florida	93.839	41
UF07039	University of Central Florida	93.839	68,983
00003844	University of Florida	93.846	144,696
00004701	University of Florida	93.846	20,681
00005980	University of Florida	93.846	604
00019140	University of Florida	93.846	57,162

FEDERAL AWARDING AGENCY / AWARD NUMBER	ADMINISTERING AGENCY	CFDA NUMBER	2008-2009 EXPENDITURES
00049135	University of Florida	93.846	155,424
00051817	University of Florida	93.846	24,666
00053298	University of Florida	93.846	3,263
00054392	University of Florida	93.846	452,111
00054716	University of Florida	93.846	4,993
00055503	University of Florida	93.846	266,388
00056459	University of Florida	93.846	5,951
00060144	University of Florida	93.846	286,853
00060145	University of Florida	93.846	21,163
00060146	University of Florida	93.846	35,501
00060816	University of Florida	93.846	17,950
00064015	University of Florida	93.846	264,466
00064016	University of Florida	93.846	10,992
00070646	University of Florida	93.846	89,692
00070830	University of Florida	93.846	258,055
00070832	University of Florida	93.846	31,607
00070833	University of Florida	93.846	48,013
00070834	University of Florida	93.846	95,606
00070835	University of Florida	93.846	25,295
00073746	University of Florida	93.846	283,702
00073747	University of Florida	93.846	14,791
00073967	University of Florida	93.846	294,180
00073968	University of Florida	93.846	23,657
00073969	University of Florida	93.846	12,506
00073970	University of Florida	93.846	8,462
00075130	University of Florida	93.846	12,252
00075292	University of Florida	93.846	10,980
00080689	University of Florida	93.846	8,790
1S11AR47455-01A1	Florida A & M University	93.846	403,255
2R01 AR040994-10A1	Florida Atlantic University	93.846	32,155
2R01 AR040994-15A1	Florida Atlantic University	93.846	45,045
508280-06-01	Florida State University	93.846	9,506
542302	University of Florida	93.846	3,429
5-48063	University of Florida	93.846	2
550306	University of Florida	93.846	39,860
5R01AR044745-14	University of South Florida	93.846	319,548
5R01AR047421	Florida State University	93.846	319,796
5R21AR053646	University of South Florida	93.846	1,028
00005839	University of Florida	93.847	3,562
00014924	University of Florida	93.847	629
00022113	University of Florida	93.847	31,442
00042729	University of Florida	93.847	171
00052193	University of Florida	93.847	58,571
00057132	University of Florida	93.847	106,152
00057134	University of Florida	93.847	145,157
00057143	University of Florida	93.847	217,248
00057144	University of Florida	93.847	20,411
00057145	University of Florida	93.847	149,205
00057146	University of Florida	93.847	183,412
00057222	University of Florida	93.847	3,272
00057223	University of Florida	93.847	645
00057796	University of Florida	93.847	167,506
00057924	University of Florida	93.847	159,314
00057925	University of Florida	93.847	6,111
00058819	University of Florida	93.847	197,673
00058820	University of Florida	93.847	12,747
00059925	University of Florida	93.847	98,056
00067248	University of Florida	93.847	267,275
00068212	University of Florida	93.847	214,932
00068343	University of Florida	93.847	26,903
00068573	University of Florida	93.847	20,799
00068575	University of Florida	93.847	15,061
00068588	University of Florida	93.847	264,665
00068589	University of Florida	93.847	25,634
00069097	University of Florida	93.847	16,098
00069760	University of Florida	93.847	16,084
00069761	University of Florida	93.847	13,533
00070704	University of Florida	93.847	20,309
00071163	University of Florida	93.847	226,610

FEDERAL AWARDING AGENCY / AWARD NUMBER	ADMINISTERING AGENCY	CFDA NUMBER	2008-2009 EXPENDITURES
00073041	University of Florida	93.847	65,343
00073042	University of Florida	93.847	2,696
00073536	University of Florida	93.847	48,317
00073668	University of Florida	93.847	254,867
00075172	University of Florida	93.847	244,425
00075674	University of Florida	93.847	8,072
00076295	University of Florida	93.847	71,937
00076704	University of Florida	93.847	42,621
00077420	University of Florida	93.847	478,687
00079245	University of Florida	93.847	19,926
06-M09	University of Florida	93.847	1,588
1213105500	University of South Florida	93.847	50,681
1SC1DK083060-01	Florida International University	93.847	216,087
22234-1	University of Florida	93.847	93,223
5 U01 HD051997-02	University of South Florida	93.847	39,995
5R01DK043200	Florida State University	93.847	316,825
5R01DK073936	Florida State University	93.847	240,132
5U01DK063790	University of South Florida	93.847	10,391,886
5U01HD051997-03	University of South Florida	93.847	483,840
6119-1094-00-A	Florida State University	93.847	43,527
R01DK054393	University of South Florida	93.847	360,168
R01DK05573406A2	University of Central Florida	93.847	232,063
R01DK080714	Florida State University	93.847	200,028
R7319-G2	University of Florida	93.847	74,551
R8604-G1	University of Florida	93.847	40,468
S-TRN0708-NL17	Florida State University	93.847	223
S-TRN0809-GN58	University of South Florida	93.847	2,145,866
UF09053	University of South Florida	93.847	1,607
00002626	University of Florida	93.853	339,914
00003566	University of Florida	93.853	234,774
00004350	University of Florida	93.853	79,317
00004352	University of Florida	93.853	236,516
00004409	University of Florida	93.853	327,232
00004817	University of Florida	93.853	209,027
00016902	University of Florida	93.853	79,817
00016997	University of Florida	93.853	1,480
00023778	University of Florida	93.853	42,551
00024083	University of Florida	93.853	1,096
00042925	University of Florida	93.853	813
00048079	University of Florida	93.853	43,462
00048746	University of Florida	93.853	192,269
00048749	University of Florida	93.853	14,010
00048750	University of Florida	93.853	18,250
0004977(A)	University of Florida	93.853	29,692
00051625	University of Florida	93.853	1,098
00054758	University of Florida	93.853	250,016
00054759	University of Florida	93.853	12,436
00054760	University of Florida	93.853	11,121
00054936	University of Florida	93.853	330,831
00054937	University of Florida	93.853	48,458
00056138	University of Florida	93.853	159,327
00056504	University of Florida	93.853	8,182
00056505	University of Florida	93.853	2,874
00057198	University of Florida	93.853	10,474
00057565	University of Florida	93.853	443,528
00057566	University of Florida	93.853	73,072
00057567	University of Florida	93.853	26,382
00057568	University of Florida	93.853	45,620
00057630	University of Florida	93.853	301,393
00057948	University of Florida	93.853	68,082
00058422	University of Florida	93.853	22,651
00058767	University of Florida	93.853	383,329
00059833	University of Florida	93.853	229,089
00060514	University of Florida	93.853	221,942
00060517	University of Florida	93.853	16,685
00060518	University of Florida	93.853	17,218
00060586	University of Florida	93.853	7,051
00060670	University of Florida	93.853	25,921
00060672	University of Florida	93.853	6,871

FEDERAL AWARDING AGENCY / AWARD NUMBER	ADMINISTERING AGENCY	CFDA NUMBER	2008-2009 EXPENDITURES
00061001	University of Florida	93.853	26,104
00061301	University of Florida	93.853	15,558
00061823	University of Florida	93.853	342,814
00061832	University of Florida	93.853	32,758
00062036	University of Florida	93.853	104,877
00062037	University of Florida	93.853	6,460
00062038	University of Florida	93.853	33,190
00062041	University of Florida	93.853	5,410
00062175	University of Florida	93.853	21,845
00063059	University of Florida	93.853	9,397
00063335	University of Florida	93.853	55,723
00064505	University of Florida	93.853	176,070
00064719	University of Florida	93.853	172,543
00065284	University of Florida	93.853	106,105
00065582	University of Florida	93.853	224,335
00066237	University of Florida	93.853	139
00066367	University of Florida	93.853	5,004
00066591	University of Florida	93.853	18,860
00066621	University of Florida	93.853	8,295
00066740	University of Florida	93.853	294,810
00067004	University of Florida	93.853	262,227
00068708	University of Florida	93.853	27,324
00068916	University of Florida	93.853	13
00069181	University of Florida	93.853	25,520
00069194	University of Florida	93.853	90,014
00069919	University of Florida	93.853	10,873
00069927	University of Florida	93.853	462,530
00070255	University of Florida	93.853	429
00071304	University of Florida	93.853	219,743
00072627	University of Florida	93.853	162,471
00072630	University of Florida	93.853	34,466
00072631	University of Florida	93.853	166,380
00072633	University of Florida	93.853	172,263
00072634	University of Florida	93.853	275,967
00073146	University of Florida	93.853	20,935
00073375	University of Florida	93.853	107,766
00073376	University of Florida	93.853	72,637
00073377	University of Florida	93.853	23,045
00074133	University of Florida	93.853	94,124
00074134	University of Florida	93.853	20,831
00075851	University of Florida	93.853	761,088
00075852	University of Florida	93.853	58,680
00075853	University of Florida	93.853	20,251
00075854	University of Florida	93.853	28,698
00075855	University of Florida	93.853	64,422
00075856	University of Florida	93.853	31,621
00075933	University of Florida	93.853	177,109
00076308	University of Florida	93.853	78,710
00076342	University of Florida	93.853	122
00076660	University of Florida	93.853	975
00077615	University of Florida	93.853	183,895
00078008	University of Florida	93.853	18,341
00078199	University of Florida	93.853	75,829
00079368	University of Florida	93.853	172,082
00079858	University of Florida	93.853	33,043
00079859	University of Florida	93.853	15,646
00079885	University of Florida	93.853	45,206
004974/1005378	University of Florida	93.853	8,565
007	University of Florida	93.853	2,197
05-0444	University of Florida	93.853	95,468
0980 G GH894	University of Florida	93.853	258,883
1R01 NS055143-02	University of Florida	93.853	79,259
1R01NS051383	University of Central Florida	93.853	128,758
1R01NS052741-01A2	Florida State University	93.853	18,503
1R15NS062402-01A2	University of Central Florida	93.853	2,106
1RO1 NS048229-01A1	Florida Atlantic University	93.853	256,532
1RO1NS055193-01A2	University of Central Florida	93.853	273,320
2000362570	University of Florida	93.853	64,094
2004A004864/219314	University of Florida	93.853	3,566

FEDERAL AWARDING AGENCY / AWARD NUMBER	ADMINISTERING AGENCY	CFDA NUMBER	2008-2009 EXPENDITURES
412852-G	University of Florida	93.853	6,428
414356-G	University of South Florida	93.853	31,148
414530-G	University of Florida	93.853	155,937
4U10NS044425-06	University of South Florida	93.853	44,183
5 R01 NS046062-05	University of South Florida	93.853	1,749
5 R01 NS048335-04	University of South Florida	93.853	127,842
5 R01 NS052839-04	University of South Florida	93.853	462,677
5 R01 NS39141-04	University of South Florida	93.853	95
5R01NS050355	Florida State University	93.853	293,122
5R01NS050452	University of Central Florida	93.853	428,794
5R21NS060907-02	University of South Florida	93.853	113,829
5R37NS019814-24	University of South Florida	93.853	458,265
5U01NS046295-02	Florida International University	93.853	9,148
6125101600	University of South Florida	93.853	18,929
7R01 NS044609-05	Florida Atlantic University	93.853	131,819
7R01NS047456	University of Central Florida	93.853	16,638
7R01NS052956-03	University of South Florida	93.853	4,503
7ROINS044609-05	Florida Atlantic University	93.853	2,142
7U01NS055914-02	University of South Florida	93.853	240,826
A06760 (M-08-287)	University of Florida	93.853	347
A07223 (M05A00383)	University of Florida	93.853	186,622
A07223 (M09A10110)	University of Florida	93.853	16
F31NS062667	Florida State University	93.853	32,840
JK0700172	University of Florida	93.853	246,122
M112513	University of Florida	93.853	16,208
N627626901	University of Florida	93.853	328,869
NS054494	Florida State University	93.853	6,924
NS057856	Florida State University	93.853	4,714
ONE (1)	University of Florida	93.853	186,356
P021-040-K663-1105	University of Florida	93.853	3,960
QN815456	University of Florida	93.853	111,350
R01 NS053567	Florida State University	93.853	216,175
R01NS011892	Florida State University	93.853	101,580
R01NS053616	Florida State University	93.853	340,720
R15 NS057771	Florida State University	93.853	53,707
R41 NS0461550-01	University of South Florida	93.853	1
R41 NS46870-01A1	University of South Florida	93.853	4,321
R41NS062531	University of Central Florida	93.853	134,968
Site # 160	University of Florida	93.853	3,365
SUBAWARD# 0004977 (B)	Florida Atlantic University	93.853	35,850
T0506010028	University of South Florida	93.853	38,191
UTA07-407	University of Florida	93.853	64,196
00003081	University of Florida	93.855	304,955
00003583	University of Florida	93.855	348,704
00003634	University of Florida	93.855	278,685
0001010	University of Central Florida	93.855	73,111
00012920	University of Florida	93.855	69,218
00012927	University of Florida	93.855	99,544
00019101	University of Florida	93.855	3
00019129	University of Florida	93.855	137,573
00035296	University of Florida	93.855	6,588
00043223	University of Florida	93.855	2,905
00048104	University of Florida	93.855	245,531
00049277	University of Florida	93.855	255,168
00050178	University of Florida	93.855	22,717
00050989	University of Florida	93.855	271,290
00053053	University of Florida	93.855	271,840
00055861	University of Florida	93.855	285,469
00056020	University of Florida	93.855	179,894
00056910	University of Florida	93.855	358,637
00057574	University of Florida	93.855	331,882
00058621	University of Florida	93.855	379,534
00058633	University of Florida	93.855	356,227
00058635	University of Florida	93.855	5,403
00059838	University of Florida	93.855	426,601
00059839	University of Florida	93.855	228,930
00059840	University of Florida	93.855	133,489
00059842	University of Florida	93.855	332,232
00059843	University of Florida	93.855	19,068

FEDERAL AWARDING AGENCY / AWARD NUMBER	ADMINISTERING AGENCY	CFDA NUMBER	2008-2009 EXPENDITURES
00059844	University of Florida	93.855	15,582
00060290	University of Florida	93.855	273,834
00060303	University of Florida	93.855	331,605
00060368	University of Florida	93.855	32,074
00060384	University of Florida	93.855	6,252
00060831	University of Florida	93.855	43,553
00061582	University of Florida	93.855	234,937
00061645	University of Florida	93.855	122,431
00062237	University of Florida	93.855	4,261
00062263	University of Florida	93.855	153,908
00062428	University of Florida	93.855	84,164
00063519	University of Florida	93.855	35,104
00064813	University of Florida	93.855	218,155
00065877	University of Florida	93.855	325,965
00065989	University of Florida	93.855	303,360
00066343	University of Florida	93.855	68,338
00067813	University of Florida	93.855	44,517
00068381	University of Florida	93.855	135,823
00068627	University of Florida	93.855	372,623
00068629	University of Florida	93.855	17,333
00068690	University of Florida	93.855	51,917
00069377	University of Florida	93.855	345,220
00069698	University of Florida	93.855	140,365
00069874	University of Florida	93.855	93,940
00070280	University of Florida	93.855	74,313
00072288	University of Florida	93.855	85,128
00073145	University of Florida	93.855	211,638
00073716	University of Florida	93.855	436,073
00075403	University of Florida	93.855	62,344
00075418	University of Florida	93.855	293,226
00075491	University of Florida	93.855	274,493
00075976	University of Florida	93.855	246,770
00076721	University of Florida	93.855	27,631
00077649	University of Florida	93.855	97,562
0216503	Florida State University	93.855	196,643
11-15474-99-01-G3	University of South Florida	93.855	3,360
11-15474-99-01-G4	University of South Florida	93.855	1,968
149048-0007,2R01A1018045-29	Florida International University	93.855	12,271
170617	Florida Atlantic University	93.855	30,590
1R01AI060753	University of Central Florida	93.855	281,484
1R01AI073783	University of Central Florida	93.855	322,067
1R03AI06798701A1	University of Central Florida	93.855	30,205
1R15A/060654-01A2	University of North Florida	93.855	66,220
1R21-AI073501-01	University of Florida	93.855	262,781
1R43A1076051-01	University of South Florida	93.855	33,625
1SC1AI081376	Florida International University	93.855	177,955
2R01AI038178-10A1	University of South Florida	93.855	278,956
2R56AI038178-10	University of South Florida	93.855	21,897
4-01202	Florida State University	93.855	51,013
5 R01 AI057559-05	University of South Florida	93.855	190,674
5 R01 AI058973	University of South Florida	93.855	261,914
50945-8620	University of Florida	93.855	88,294
5-50683	University of Florida	93.855	62,201
5R01AI023338-24	University of South Florida	93.855	301,069
5R01AI045545-09	Florida International University	93.855	300,239
5R01AI072465-02	University of South Florida	93.855	269,443
5R01AI073891	Florida State University	93.855	399,187
61012117	University of Florida	93.855	65,488
6123107800	University of South Florida	93.855	21,605
7 R01AI048562-10	University of South Florida	93.855	275,393
7245945	University of South Florida	93.855	188,565
7R01AI033656-16	University of South Florida	93.855	316,128
7R01AI064478-03	University of South Florida	93.855	688,845
7R01AI049724-07	University of South Florida	93.855	596,760
7R21AI070888-03	University of South Florida	93.855	11,703
A05473(M-08-066)	University of Central Florida	93.855	15,636
A06466 (M07A00649)	University of Florida	93.855	57,638
AI075523	University of South Florida	93.855	41,984
G62371	University of South Florida	93.855	32,253

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K08 AI062468	University of South Florida	93.855	53,862
R01 AI047723-06	University of South Florida	93.855	159,720
R01 AI055461	Florida State University	93.855	314,493
R01 AI066244	University of Florida	93.855	60,303
R01AI023007	Florida State University	93.855	314,095
R01AI073795	University of Central Florida	93.855	260,191
R01AI077662	University of South Florida	93.855	52,199
R21AI076881-01	University of Central Florida	93.855	130,755
R21AI078376-01A1	University of Central Florida	93.855	20,365
S-00000240	Florida A & M University	93.855	8,646
SERCEB 5-51554	University of Florida	93.855	59,460
UF08032	University of South Florida	93.855	15,468
UMIN1 UNOFL	University of Florida	93.855	161,649
UNC-CH 5-50781	University of Florida	93.855	472,094
00004897	University of Florida	93.856	104,469
00010519	University of Florida	93.856	122,510
00035297	University of Florida	93.856	15,857
00049326	University of Florida	93.856	311,623
00055039	University of Florida	93.856	190,650
00073451	University of Florida	93.856	13,175
08-900	University of Florida	93.856	105,955
1 R01 AI51351	University of South Florida	93.856	15,832
413153-G	University of South Florida	93.856	4,565
5 R21 AI064050-03	University of South Florida	93.856	14,959
5-36321	University of South Florida	93.856	105,035
5R01 A1052820-05	Florida Atlantic University	93.856	99,666
5R01AI035272	University of Central Florida	93.856	86,542
5R01AI046582	University of Central Florida	93.856	295,664
7R01AI05201703	University of Central Florida	93.856	351,696
RUB 2-2704-MO-05	Florida Atlantic University	93.856	470
UF05018	University of South Florida	93.856	7,651
00002586	University of Florida	93.859	78,158
00003002	University of Florida	93.859	42,767
00006550	University of Florida	93.859	149,177
00048262	University of Florida	93.859	20,890
00048437	University of Florida	93.859	98,728
00049002	University of Florida	93.859	31,658
00052027	University of Florida	93.859	53,842
00052258	University of Florida	93.859	305,774
00052298	University of Florida	93.859	3,353
00056934	University of Florida	93.859	222,302
00057110	University of Florida	93.859	342,659
00057258	University of Florida	93.859	15,664
00057514	University of Florida	93.859	49,235
00058727	University of Florida	93.859	157,658
00061280	University of Florida	93.859	447,261
00061637	University of Florida	93.859	292,382
00061686	University of Florida	93.859	216,058
00064305	University of Florida	93.859	418,847
00065937	University of Florida	93.859	139,946
00066008	University of Florida	93.859	274,575
00066009	University of Florida	93.859	91,362
00066191	University of Florida	93.859	263,495
00066671	University of Florida	93.859	131,453
00067849	University of Florida	93.859	304,155
00068600	University of Florida	93.859	363,595
00068716	University of Florida	93.859	218,451
00068717	University of Florida	93.859	80,859
00068732	University of Florida	93.859	2,192
00069232	University of Florida	93.859	318,329
00069233	University of Florida	93.859	34,563
00069465	University of Florida	93.859	89,699
00069473	University of Florida	93.859	8,686
00069953	University of Florida	93.859	248,315
00069982	University of Florida	93.859	201,942
00070661	University of Florida	93.859	47,728
00070662	University of Florida	93.859	14,127
00070695	University of Florida	93.859	209,827
00072155	University of Florida	93.859	262,087

FEDERAL AWARDING AGENCY / AWARD NUMBER	ADMINISTERING AGENCY	CFDA NUMBER	2008-2009 EXPENDITURES
00073047	University of Florida	93.859	92,402
00073048	University of Florida	93.859	26,841
00073493	University of Florida	93.859	211,207
00075823	University of Florida	93.859	136,886
00076496	University of Florida	93.859	170,750
00076498	University of Florida	93.859	28,062
00076555	University of Florida	93.859	1,377,334
00076556	University of Florida	93.859	289,820
00076590	University of Florida	93.859	10,303
00078750	University of Florida	93.859	186,582
00078753	University of Florida	93.859	215,887
00079146	University of Florida	93.859	49,555
00080194	University of Florida	93.859	25,042
00081116	University of Florida	93.859	610
08-10	University of Florida	93.859	23,155
1 P20 MD00501-01	Florida A & M University	93.859	2,360
1 R01 GM082935-01A1	University of South Florida	93.859	171,723
1 R25 GM63251-01	Florida A & M University	93.859	78,531
1 S06 GM073621-01	Florida Atlantic University	93.859	639,898
1F31GM073565	University of Central Florida	93.859	19,363
1R01GM081425	University of South Florida	93.859	257,637
1R01GM084331	University of Central Florida	93.859	144,154
1R01GM085165	Florida State University	93.859	99,541
1R15GM079678	Florida State University	93.859	94,367
1R15GM07976301A1	University of Central Florida	93.859	37,352
1R15GM0800684-01	Florida Atlantic University	93.859	121,223
1R15GM080697	University of Central Florida	93.859	99,946
1RO1GM083324-01A1	University of Central Florida	93.859	253,912
1SC1CA138175-02	Florida International University	93.859	98,479
1SC1CA138176-01	Florida International University	93.859	114,985
1SC1DK084343-01A1	Florida International University	93.859	30,199
1SC1GM083685-01	Florida International University	93.859	274,158
1SC1HD063059-01A1	Florida International University	93.859	19,043
1SC3GM083671	Florida International University	93.859	16,997
1SC3GM084752-01	Florida International University	93.859	69,886
1SC3GM084816-01	Florida International University	93.859	57,277
1T34GM083688-01	Florida International University	93.859	130,794
1T36GM078004-01	Florida International University	93.859	41,508
2 R01 GM32696-19	University of South Florida	93.859	33,445
204803	University of Florida	93.859	352,225
22816100-22200-A	University of Florida	93.859	51,204
2G12RR003020-24	Florida A & M University	93.859	2,145,122
2R01GM063879	University of Central Florida	93.859	239,696
2R01GM065268	Florida State University	93.859	103,394
333375,2T36GM08640-02A1	Florida International University	93.859	11,061
3R01GM084331-01A1S1	University of Central Florida	93.859	4,023
4-01155	Florida State University	93.859	85,050
5 S06 GM008205-22	Florida International University	93.859	458,467
5-21866-G1	University of Florida	93.859	4,069
5R01AA013369-05	Florida International University	93.859	8,390
5R01GM030598	Florida State University	93.859	158,802
5R01GM058187	Florida State University	93.859	254,442
5R01GM065268	Florida State University	93.859	14,753
5R01GM066958	Florida State University	93.859	128,675
5R01GM078359	Florida State University	93.859	267,151
5R01GM078985	Florida State University	93.859	66,463
5R01GM080270	University of South Florida	93.859	196,767
5R01GM083337	Florida State University	93.859	323,257
5-R25-GM061347-08	Florida International University	93.859	57,902
5R25GM061347-08	Florida International University	93.859	21,239
5R25GN061347-08	Florida International University	93.859	551
5R37GM029994	Florida State University	93.859	317,844
5S06GM008111-35	Florida A & M University	93.859	127,380
5S06GM008111-36	Florida A & M University	93.859	493,835
5S06GM008205-21	Florida International University	93.859	1,608
5S06GM8205-22	Florida International University	93.859	993
5SC3GM083723-02	Florida International University	93.859	66,962
5-SO6-GM008205-22	Florida International University	93.859	251
7R37GM055425-026	Florida International University	93.859	2,488

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9000613	University of South Florida	93.859	23,064
ABIMO0132_9000612	Florida State University	93.859	41,440
ABIMO0134_9000717	Florida State University	93.859	50,510
GBIMO0127A(B)	Florida State University	93.859	91,031
GM08205-21	Florida International University	93.859	11,848
IR01GM63879	University of Central Florida	93.859	1,511
N01-DK-6-2203	University of South Florida	93.859	138,863
R01GM072562	Florida State University	93.859	271,504
R01GM082948	Florida State University	93.859	260,850
R15GM065884	University of Central Florida	93.859	22,341
R1MH63997A	Florida International University	93.859	61,611
R21GM079592	Florida State University	93.859	213,820
R25GM061347	Florida International University	93.859	634,577
RR166-732/4689078	Florida State University	93.859	260,210
RR166-737/4689088	University of Florida	93.859	45,496
SGM008205F	Florida International University	93.859	19,070
00001764	University of Florida	93.865	224,208
00003841	University of Florida	93.865	323,488
00004838	University of Florida	93.865	188,744
00004845	University of Florida	93.865	303,265
00004883	University of Florida	93.865	17,171
00014920	University of Florida	93.865	14,664
00020995	University of Florida	93.865	39,836
00022111	University of Florida	93.865	240
00048760	University of Florida	93.865	221,850
00049006	University of Florida	93.865	16,621
00049168	University of Florida	93.865	239
0005130 (Core A)	Florida State University	93.865	392,568
00055897	University of Florida	93.865	6,404
00058379	University of Florida	93.865	62,184
00059880	University of Florida	93.865	126,729
00060374	University of Florida	93.865	94,021
00060396	University of Florida	93.865	298,403
00061194	University of Florida	93.865	40,733
00061633	University of Florida	93.865	196,270
00064142	University of Florida	93.865	40,817
00064143	University of Florida	93.865	55,231
00064144	University of Florida	93.865	9,565
00064203	University of Florida	93.865	44,411
00066544	University of Florida	93.865	266,894
00066696	University of Florida	93.865	243,124
00066697	University of Florida	93.865	64,217
00066698	University of Florida	93.865	27,178
00066780	University of Florida	93.865	64,973
00066950	University of Florida	93.865	23,442
00067048	University of Florida	93.865	618
00067656	University of Florida	93.865	186,233
00068049	University of Florida	93.865	205,209
00068050	University of Florida	93.865	41,436
00068198	University of Florida	93.865	138,504
00068199	University of Florida	93.865	27,515
00069074	University of Florida	93.865	99,236
00070716	University of Florida	93.865	48,343
00070718	University of Florida	93.865	12,270
00070937	University of Florida	93.865	51,848
00072079	University of Florida	93.865	65,029
00073010	University of Florida	93.865	114,741
00073011	University of Florida	93.865	9,403
00073852	University of Florida	93.865	62,262
00073853	University of Florida	93.865	23,230
00073976	University of Florida	93.865	32,577
00073977	University of Florida	93.865	4,074
00074975	University of Florida	93.865	22,296
00075191	University of Florida	93.865	17,214
00075416	University of Florida	93.865	45,586
00077513	University of Florida	93.865	1,443
00077656	University of Florida	93.865	311,718
00080095	University of Florida	93.865	8,990
00080096	University of Florida	93.865	5,736

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00080787	University of Florida	93.865	7,954
08-020	University of Florida	93.865	374,683
1 R03 HD052602-01	Florida International University	93.865	34,181
1 R21 HD050730-01A1	University of South Florida	93.865	88,837
16997-S1	Florida State University	93.865	63,555
1R01HD058869	Florida State University	93.865	48,872
1R03HD052526	Florida State University	93.865	35,834
1R03HD054427-01	Florida Atlantic University	93.865	41,692
1R03HD056152-01A2	University of South Florida	93.865	7,756
1R15HD06000801	University of Central Florida	93.865	36,448
1R21HD060718-01	Florida Atlantic University	93.865	49,979
257071	University of South Florida	93.865	1,966
2G11HD038341-07	Florida International University	93.865	61,366
3057-USF-DHHS-1542	University of South Florida	93.865	98,571
3R03HD0542427-01S1	Florida Atlantic University	93.865	36,640
430-17-02	Florida State University	93.865	35,966
46190-8801	University of Florida	93.865	108,171
5 R01 HD35163-08	University of South Florida	93.865	35,006
503483	University of Florida	93.865	12,296
5-G11-HD38341-05	Florida International University	93.865	2,263
5P50HD052120	Florida State University	93.865	1,043,509
5R01HD048423-10	Florida International University	93.865	168,858
5R01HD049443-02	Florida International University	93.865	74,558
5R01HD051471-03	Florida International University	93.865	212,713
5R01HD053776-02	Florida International University	93.865	183,075
5U01HD040497-07	University of South Florida	93.865	2,591
6119116200	University of South Florida	93.865	27,348
620400	University of Florida	93.865	4,115
GHD038341C	Florida International University	93.865	17,866
GRT00007380/60011063	Florida State University	93.865	20,085
HHSN275200800002C	University of South Florida	93.865	84,326
R01HD048539	Florida State University	93.865	491,217
R01HD41747	University of South Florida	93.865	16
R03HD055259	Florida State University	93.865	51,555
R21HD42308-01	University of South Florida	93.865	54
U01HD060292	Florida State University	93.865	12,950
Z195301	Florida State University	93.865	22,649
00000205	University of South Florida	93.866	30,419
00002334	University of Florida	93.866	277,623
00004757	University of Florida	93.866	186,556
00004777	University of Florida	93.866	201,089
00008902	University of Florida	93.866	156,082
00010094	University of Florida	93.866	89,629
00014530	University of Florida	93.866	79
00014531	University of Florida	93.866	1,151
00035178	University of Florida	93.866	2,547
00053418	University of Florida	93.866	4,313
00057543	University of Florida	93.866	390,711
00058362	University of Florida	93.866	34,573
00058363	University of Florida	93.866	133
00058468	University of Florida	93.866	8
00058492	University of Florida	93.866	8
00060317	University of Florida	93.866	174,054
00060543	University of Florida	93.866	7,582
00062437	University of Florida	93.866	171,686
00062438	University of Florida	93.866	22,299
00064692	University of Florida	93.866	4,876
00065120	University of Florida	93.866	229,902
00065366	University of Florida	93.866	656,541
00065367	University of Florida	93.866	2,901
00067387	University of Florida	93.866	154,075
00068224	University of Florida	93.866	32,312
00068272	University of Florida	93.866	186
00068370	University of Florida	93.866	198,079
00068371	University of Florida	93.866	23,639
00068432	University of Florida	93.866	1
00068464	University of Florida	93.866	96,853
00068574	University of Florida	93.866	995
00069674	University of Florida	93.866	79,041

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00069830	University of Florida	93.866	210,167
00072566	University of Florida	93.866	34,205
00072973	University of Florida	93.866	79,715
00073877	University of Florida	93.866	216,268
00073878	University of Florida	93.866	37,497
00073879	University of Florida	93.866	37,824
00073882	University of Florida	93.866	13,531
00073884	University of Florida	93.866	38,025
00073885	University of Florida	93.866	10,401
00073886	University of Florida	93.866	18,959
00073887	University of Florida	93.866	10,875
00073888	University of Florida	93.866	13,237
00073889	University of Florida	93.866	14,238
00073890	University of Florida	93.866	42,329
00073891	University of Florida	93.866	15,656
00073892	University of Florida	93.866	3,274
00073893	University of Florida	93.866	15,436
00073894	University of Florida	93.866	10,714
00073896	University of Florida	93.866	45,957
00073897	University of Florida	93.866	11,813
00073898	University of Florida	93.866	5,786
00073902	University of Florida	93.866	27,937
00074043	University of Florida	93.866	12,612
00074861	University of Florida	93.866	24,341
00074862	University of Florida	93.866	12,074
00074863	University of Florida	93.866	10,384
00076141	University of Florida	93.866	118,023
00076603	University of Florida	93.866	84,184
00076754	University of Florida	93.866	8,853
00076909	University of Florida	93.866	35,612
00079509	University of Florida	93.866	9,070
00079548	University of Florida	93.866	47,853
00080106	University of Florida	93.866	195
00081133	University of Florida	93.866	45,787
00081134	University of Florida	93.866	10,462
00081140	University of Florida	93.866	8,508
00081145	University of Florida	93.866	7,384
00081148	University of Florida	93.866	6,664
00081149	University of Florida	93.866	3,696
00081150	University of Florida	93.866	4,665
00081151	University of Florida	93.866	2,140
00081154	University of Florida	93.866	4,736
00081159	University of Florida	93.866	5,246
00081160	University of Florida	93.866	4,007
00081164	University of Florida	93.866	16,696
00081165	University of Florida	93.866	3,670
00081166	University of Florida	93.866	1,845
00081169	University of Florida	93.866	8,843
00081173	University of Florida	93.866	24,024
00081174	University of Florida	93.866	10,975
00081177	University of Florida	93.866	8,980
06-SC-NIH-1015	University of South Florida	93.866	52,849
1 R01 AG022101-01A2	University of South Florida	93.866	110
1 R03 AG024589-02	University of South Florida	93.866	806
11012	University of Florida	93.866	33,019
1229103800	University of South Florida	93.866	36,415
1R01AG031529-01	University of Central Florida	93.866	11,270
1R21AG028182-2	University of South Florida	93.866	138,340
2000009977	University of South Florida	93.866	4,586
2008-0213-01	University of Florida	93.866	45,111
4-65493-02-381	University of South Florida	93.866	16
4R00AG031291-02	University of South Florida	93.866	156,335
5 R01 AG 07554-18	University of South Florida	93.866	225,832
5 R01 AG015490-10	University of South Florida	93.866	333,138
5 R01 AG018478-09	University of South Florida	93.866	308,472
5 R01 AG025509-05	University of South Florida	93.866	389,624
5 R01 AG20927-05	University of South Florida	93.866	6,111
5 R21 AG031037-02	University of South Florida	93.866	147,768
54367	Florida Atlantic University	93.866	32,299

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550321	University of Florida	93.866	22,862
5P01AG004418-26	University of South Florida	93.866	1,833,733
5P50AG025711-04	University of South Florida	93.866	1,704,565
5P50AG025711-05	University of South Florida	93.866	140,889
5R00AG030471	Florida State University	93.866	128,094
5R01AG0315291	University of Central Florida	93.866	82,663
6118102000	University of South Florida	93.866	19,844
66367T	Florida State University	93.866	45,603
66475P	Florida State University	93.866	148,496
71078-2007-001	University of Florida	93.866	178,270
71082-2005-01	University of Florida	93.866	218,141
7R01AG021020	University of Central Florida	93.866	257,480
7R01AG022574-05	University of South Florida	93.866	210,221
7R01AG023472	University of Central Florida	93.866	6,210
9-526-3406	University of Florida	93.866	15,960
G-4803-1	University of Florida	93.866	103
G71101-2009-001	University of Florida	93.866	20,281
HS763-000062565	University of Florida	93.866	164,585
IRIS AG028512-01	University of North Florida	93.866	60,669
R01AG033282-01A1	University of Central Florida	93.866	203,012
R41 AG031586-01	University of South Florida	93.866	6,686
UNT 71087-2005-001	University of Florida	93.866	87,691
WFUHS10900	University of Florida	93.866	29,432
00002587	University of Florida	93.867	378,516
00016265	University of Florida	93.867	10,390
00050695	University of Florida	93.867	221,603
00052076	University of Florida	93.867	469,938
00057324	University of Florida	93.867	307,598
00057325	University of Florida	93.867	6,624
00057997	University of Florida	93.867	2,799
00058778	University of Florida	93.867	300,571
00058779	University of Florida	93.867	44,292
00060608	University of Florida	93.867	442,063
00061971	University of Florida	93.867	303,079
00062188	University of Florida	93.867	23,783
00064055	University of Florida	93.867	417,281
00064067	University of Florida	93.867	152,714
00064486	University of Florida	93.867	218,254
00065088	University of Florida	93.867	10,263
00067380	University of Florida	93.867	12,208
00067858	University of Florida	93.867	89,125
00068703	University of Florida	93.867	231,999
00070669	University of Florida	93.867	239,793
00073150	University of Florida	93.867	102,375
00073929	University of Florida	93.867	185,240
00073930	University of Florida	93.867	209,090
00075840	University of Florida	93.867	258,904
00075841	University of Florida	93.867	86,095
00078748	University of Florida	93.867	19,973
00079551	University of Florida	93.867	31,206
00081987	University of Florida	93.867	9,440
1R03 EY016119-01	Florida Atlantic University	93.867	46,659
26607	University of Florida	93.867	255
27747	University of Florida	93.867	1,946
2R01 EY013022-06	Florida Atlantic University	93.867	307,944
541375	University of Florida	93.867	60,431
549135	University of Florida	93.867	293,263
550797	University of Florida	93.867	300,351
5R01 EY008104	University of South Florida	93.867	420,697
5R01EY005129-29	University of South Florida	93.867	473,252
5R37 EY08104-16	University of South Florida	93.867	4
6124100200	University of South Florida	93.867	125,680
66479M	University of Florida	93.867	41,492
66497R	University of Florida	93.867	47,917
7R01 EY014161-03	Florida Atlantic University	93.867	35,764
7R01EY016164	University of Central Florida	93.867	348,286
C00015664-1	University of Florida	93.867	25,822
PO#2133934	University of Florida	93.867	231,441
R01EY017753	Florida State University	93.867	373,727

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RS20070334-01	University of Central Florida	93.867	4,653
U01EY014660-02	University of South Florida	93.867	46,048
UTA07-250	University of Florida	93.867	26,217
00069185	University of Florida	93.879	7,478
00069186	University of Florida	93.879	12,190
G13LM009606	Florida State University	93.879	13,043
00057487	University of Florida	93.887	177,273
1C76HF03086-01-00	Florida A & M University	93.887	497,054
00061573	University of Florida	93.889	388,381
A07B80	Florida State University	93.913	3,616
00077382	University of Florida	93.918	12,322
T08HP09590	Florida International University	93.925	1,175,675
2 H49 MC 00051 09 00	University of North Florida	93.926	98,929
00050263	University of Florida	93.940	5,863
P785010	Florida International University	93.943	2,284
5U50DP422194-05	Florida International University	93.945	108,824
OCCU422194	Florida International University	93.945	22,044
LD705	Florida State University	93.958	115,021
00050459	University of Florida	93.977	435
00072845	University of Florida	93.989	22,309
1R03TW008136-01	University of Central Florida	93.989	21,890
00002329	University of Florida	93.UNK	104,302
00004839	University of Florida	93.UNK	619,469
0001032	University of Florida	93.UNK	7,336
00010990	University of Florida	93.UNK	259
0001190	University of Florida	93.UNK	12
00015035	University of Florida	93.UNK	71
00018145	University of Florida	93.UNK	19,758
00019144	University of Florida	93.UNK	741
00019887	University of Florida	93.UNK	1,098
00020977	University of Florida	93.UNK	61,695
00021155	University of Florida	93.UNK	1,073
00022748	University of Florida	93.UNK	3
00022860	University of Florida	93.UNK	4
00034092	University of Florida	93.UNK	6,390
00035783	University of Florida	93.UNK	39
00042888	University of Florida	93.UNK	6
00042890	University of Florida	93.UNK	12,121
00042891	University of Florida	93.UNK	7,011
00042892	University of Florida	93.UNK	24,092
00042898	University of Florida	93.UNK	3,298
00042899	University of Florida	93.UNK	3,577
00042901	University of Florida	93.UNK	153,351
00049411	University of Florida	93.UNK	11,128
00050583	University of Florida	93.UNK	161,657
00050844	University of Florida	93.UNK	8,760
00051980	University of Florida	93.UNK	189,864
00052070	University of Florida	93.UNK	254,552
00052101	University of Florida	93.UNK	14,664
00052299	University of Florida	93.UNK	302,754
00052480	University of Florida	93.UNK	44
00052636	University of Florida	93.UNK	40,380
00053560	University of Florida	93.UNK	104
00054093	University of Florida	93.UNK	375
00054555	University of Florida	93.UNK	355
00055544	University of Florida	93.UNK	19,731
00056100	University of Florida	93.UNK	19
00056162	University of Florida	93.UNK	1,495
00056320	University of Florida	93.UNK	273,541
00056345	University of Florida	93.UNK	225,636
00056950	University of Florida	93.UNK	36,039
00056952	University of Florida	93.UNK	505,603
00057053	University of Florida	93.UNK	9,092
00057242	University of Florida	93.UNK	31,866
00057468	University of Florida	93.UNK	78,988
00057605	University of Florida	93.UNK	249,178
00057715	University of Florida	93.UNK	258,103
00057841	University of Florida	93.UNK	204,882
00057842	University of Florida	93.UNK	81,189

FEDERAL AWARDING AGENCY / AWARD NUMBER	ADMINISTERING AGENCY	CFDA NUMBER	2008-2009 EXPENDITURES
00058175	University of Florida	93.UNK	107,544
00059226	University of Florida	93.UNK	4,970
00059273	University of Florida	93.UNK	3,869
00059522	University of Florida	93.UNK	2,496
00059523	University of Florida	93.UNK	121
00060421	University of Florida	93.UNK	320,153
00060422	University of Florida	93.UNK	5,004
00060934	University of Florida	93.UNK	187,145
00060935	University of Florida	93.UNK	15,682
00061107	University of Florida	93.UNK	1,710
00061963	University of Florida	93.UNK	5,000
00062384	University of Florida	93.UNK	2,264
00062518	University of Florida	93.UNK	36,993
00062825	University of Florida	93.UNK	1,211
00063077	University of Florida	93.UNK	92,965
00063200	University of Florida	93.UNK	4,159
00063386	University of Florida	93.UNK	18,452
00064468	University of Florida	93.UNK	295,367
00064569	University of Florida	93.UNK	5,991
00064726	University of Florida	93.UNK	4
00064745	University of Florida	93.UNK	2,910
00064792	University of Florida	93.UNK	7,949
00065105	University of Florida	93.UNK	59
00066506	University of Florida	93.UNK	207,932
00067452	University of Florida	93.UNK	303,850
00067521	University of Florida	93.UNK	331,706
00068514	University of Florida	93.UNK	155,521
00068927	University of Florida	93.UNK	49,652
00069106	University of Florida	93.UNK	40,800
00070006	University of Florida	93.UNK	10,231
00070579	University of Florida	93.UNK	2,766
00070600	University of Florida	93.UNK	5,000
00071877	University of Florida	93.UNK	4,210
00072377	University of Florida	93.UNK	603
00072958	University of Florida	93.UNK	152,523
00073066	University of Florida	93.UNK	161,575
00073067	University of Florida	93.UNK	65,654
00073133	University of Florida	93.UNK	1,038
00074345	University of Florida	93.UNK	95,135
00074621	University of Florida	93.UNK	178,411
00075158	University of Florida	93.UNK	540
00075433	University of Florida	93.UNK	41,159
00075591	University of Florida	93.UNK	204,905
00075779	University of Florida	93.UNK	3,953
00075881	University of Florida	93.UNK	5,421
00075977	University of Florida	93.UNK	10,000
00076380	University of Florida	93.UNK	15,252
00077383	University of Florida	93.UNK	36,843
00077669	University of Florida	93.UNK	85,196
00077685	University of Florida	93.UNK	30,860
00077951	University of Florida	93.UNK	24,537
00078362	University of Florida	93.UNK	20,351
00079202	University of Florida	93.UNK	6,245
00079698	University of Florida	93.UNK	45,895
1 S21 MD00139-01	Florida A & M University	93.UNK	103,181
17644	University of Florida	93.UNK	2,492
17681	University of Florida	93.UNK	24,874
17725	University of Florida	93.UNK	55,548
18247	University of Florida	93.UNK	132,536
1R01DK075414-01A2	University of South Florida	93.UNK	120,290
1R15GM64400-01A2	University of South Florida	93.UNK	2,901
1R15Y018947-01	Florida Atlantic University	93.UNK	62,918
215029	University of Florida	93.UNK	13,388
23301-2-CCLS20127A	University of Florida	93.UNK	19,936
2R01DK059466	Florida State University	93.UNK	175,183
3000335217	University of Florida	93.UNK	16,245
300718501-01	University of Florida	93.UNK	62,051
300819401-01	University of Florida	93.UNK	23,480
35064-0S-336	University of South Florida	93.UNK	53,093

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5 U50 TS 473408-05	Florida A & M University	93.UNK	862
7P41GM079597-04	Florida Atlantic University	93.UNK	243,698
8403-23589-1	University of Florida	93.UNK	3,238
8530-5038	University of Florida	93.UNK	874,775
A074BD	Florida State University	93.UNK	4,475
AX1001	University of Florida	93.UNK	29,681
BBT-02 & BBT-03	University of Florida	93.UNK	53,297
CALGB100104	University of Florida	93.UNK	15,867
DUKE University SITE #302	University of Florida	93.UNK	40,247
Duke University.; Z9001	University of Florida	93.UNK	8,641
E2902	University of Florida	93.UNK	125
EH06-201-S16	University of North Florida	93.UNK	131,808
FY09.339.001	Florida State University	93.UNK	44,654
GC11572.128506	Florida State University	93.UNK	28,153
GC11729.131113	Florida State University	93.UNK	188,119
HHSN253200800022C	University of South Florida	93.UNK	366,384
HHSN267200700014C	University of South Florida	93.UNK	4,344,503
HHSN267200800019C	University of South Florida	93.UNK	8,065,891
HHSN311200800105P	University of Central Florida	93.UNK	9,000
K99DK078779	Florida State University	93.UNK	97,071
N01-AG-3-1012	University of South Florida	93.UNK	249,963
NCCF 11165	University of Florida	93.UNK	73,599
NS 2006-091	University of Florida	93.UNK	284
PO300819701-01	University of Florida	93.UNK	31,106
PSAUFLRM00	University of Florida	93.UNK	68
R01 GM066041	Florida State University	93.UNK	84,851
STICH-5000	University of Florida	93.UNK	13,922
Sun Nuclear Corp	University of Florida	93.UNK	23,519
UNC5-31813	University of Florida	93.UNK	6,713
Total - U. S. Department of Health and Human Services			<u>\$225,186,669</u>
U. S. Corporation for National and Community Service			
97LHEAZ044	University of Central Florida	94.005	11,260
06-S567-06-C1	Florida A & M University	94.006	11,282
FA8650-05-D-1912	Florida A & M University	94.006	66,665
Total - U. S. Corporation for National and Community Service			<u>\$89,207</u>
U. S. Social Security Administration			
3000783952UM08-09	Florida State University	96.007	27,342
Total - U. S. Social Security Administration			<u>\$27,342</u>
U. S. Department of Homeland Security			
131-56000-5cc01	Florida International University	97.004	1,800
08HS-H9-02-47-05-054	Florida State University	97.039	293,859
Z930104	University of North Florida	97.061	94,134
2008-ST-062-000012	Florida International University	97.067	10,082
2005-GT-T5-K011	Florida State University	97.068	1,314,829
00056106	University of Florida	97.UNK	4,310
00060296	University of Florida	97.UNK	4,511
08-073	University of Central Florida	97.UNK	189,562
08DM-07-11-16-05	Florida Atlantic University	97.UNK	72,503
705806	Florida State University	97.UNK	27,614
A01359	Florida State University	97.UNK	12,561
DHS-FSU-SUB-08-1	Florida State University	97.UNK	7,501
FEMA	University of Central Florida	97.UNK	18,976
J5284070060/H5000060104	Florida International University	97.UNK	22,626
Total - U. S. Department of Homeland Security			<u>\$2,074,868</u>
U. S. Agency for International Development			
00064708	University of Florida	98.001	712,707
00077364	University of Florida	98.001	498,968
19232-425678	Florida A & M University	98.001	1,260
514-C-00-06-00302-00	Florida International University	98.001	6,138,502
61-3886 A	University of Florida	98.001	158,643
623-A-00-05-00350-00	Florida International University	98.001	738,831
DFD-G-00-05-00229-00	Florida International University	98.001	34,998
EPP-A-00-04-00013-00	Florida A & M University	98.001	3,116

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EPP-A-00-04-00015-00	Florida International University	98.001	692,699
RLA-A-00-08-00004-00	Florida International University	98.001	238,021
EGA-A-00-03-00002	Florida A & M University	98.009	230,293
523-A-00-06-00009-00 UNDER AEG-A-00-05-00007	Florida International University	98.012	30,311
EPP-A-00-04-00015-00	Florida International University	98.012	16,745
RC710-025/3842088	University of Florida	98.012	30,942
RC710-025/3842098	University of Florida	98.012	9,546
RC710-025/3842108	University of Florida	98.012	15,643
00077173	University of Florida	98.UNK	164,341
Total - U. S. Agency for International Development			<u>\$9,715,566</u>
Other Federal Grants			
00043164	University of Florida	99.UNK	21,541
ICRISAT 110706	University of Florida	99.UNK	19,213
M26-063	University of Florida	99.UNK	10,022
Z600929	University of Florida	99.UNK	124,170
Total - Other Federal Grants			<u>\$174,946</u>
Total Research and Development Awards			\$573,720,159

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OTHER REPORTS

The Auditor General reports listed below include findings and information that may enhance the reader's understanding of the State of Florida's administration of Federal awards:

<u>Report Type/Number</u>	<u>Report Title</u>	<u>Date of Report</u>
Operational Audit No. 2010-047	<i>Hillsborough Community College</i>	November 2009
Operational Audit No. 2010-040	<i>Edison State College</i>	October 2009
Operational Audit No. 2010-037	<i>Agency for Persons with Disabilities Residential Facility Licensing and Follow-up on Prior Audit Findings</i>	October 2009
Information Technology Audit No. 2010-011	<i>Agency for Workforce Innovation Southwood Shared Resource Center - Unemployment Insurance Program</i>	September 2009
Operational Audit No. 2010-008	<i>Department of Elder Affairs Payments to Service Providers and the Client Information and Registration Tracking System</i>	August 2009
Operational Audit No. 2010-001	<i>Daytona State College</i>	July 2009
Information Technology Audit No. 2009-208	<i>Department of Education – Rehabilitation Information Management System (RIMS) and Accessible Web-based Activity and Reporting Environment (AWARE)</i>	May 2009
Information Technology Audit No. 2009-199	<i>Department of Revenue System for Unified Taxation (SUNTAX) and Imaging Management System (IMS)</i>	April 2009
Operational Audit No. 2009-197	<i>Department of Veterans' Affairs</i>	April 2009
Operational Audit No. 2009-155	<i>Indian River State College</i>	March 2009
Operational Audit No. 2009-151	<i>Miami Dade College</i>	March 2009

Audit reports prepared by the Auditor General can be obtained through our Web site (www.myflorida.com/audgen).

Additionally, the State's Office of Program Policy Analysis and Government Accountability's issued a program review of the Florida Retirement System Pension Plan, dated April 2009 (report No. 09-024). A copy of this report can be obtained online at (www.oppaga.state.fl.us).

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FS 09-004	Net Receivables
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FA 09-043	Food Stamp Cluster Temporary Assistance for Needy Families
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CFDA Number	Activities Allowed or Unallowed	Allowable Costs/Cost Principles	Cash Management	Davis-Bacon Act	Eligibility	Matching Level of Effort, Earmarking	Period of Availability of Federal Funds	Procurement and Suspension and Debarment	Reporting	Subrecipient Monitoring	Special Tests and Provisions
United States Department of Agriculture											
10.200		FA 09-111* FA 09-115*				FA 09-116*					
10.551 10.561 ^R		FA 09-037			FA 09-037				FA 09-037 FA 09-043	FA 09-039	FA 09-037
10.553 10.555 10.556 10.559	FA 09-001	FA 09-001	FA 09-016		FA 09-001				FA 09-001 FA 09-002		
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12.300		FA 09-107*									
12.420		FA 09-112*									
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12.401 ^R		FA 09-004		FA 09-005				FA 09-006			
United States Department of Housing and Urban Development											
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17.258 ^R 17.259 ^R 17.260 ^R									FA 09-010		
United States Department of Transportation											
20.205										FA 09-015	
20.232		FA 09-114*									
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National Foundation on the Arts and the Humanities											
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National Science Foundation											
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81.087		FA 09-115*									
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84.007 84.032 84.033 84.063 84.375			FA 09-088								
84.007 84.032 84.033 84.063 84.375 84.376											FA 09-091

^RCFDA number includes expenditures of American Recovery and Reinvestment Act (ARRA) funding.

* CFDA number is included within the Research and Development Cluster

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United States Department of Education (continued)											
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84.007 84.033 84.038 84.063 84.268 84.375 84.376 84.379		FA 09-087			FA 09-087						
84.032											FA 09-092 FA 09-094 FA 09-097
84.032 84.038											FA 09-098
84.032 84.063											FA 09-100 FA 09-101 FA 09-102 FA 09-103
84.038											FA 09-095
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84.063 84.375											FA 09-096
84.010 84.389 ^R			FA 09-016 FA 09-017 FA 09-016						FA 09-018 FA 09-018		
84.027 84.173 84.391 ^R 84.392 ^R			FA 09-016 FA 09-017 FA 09-016 FA 09-016						FA 09-018 FA 09-018 FA 09-018	FA 09-019 FA 09-019	FA 09-019 FA 09-019
84.032									FA 09-020		FA 09-020
84.048		FA 09-021	FA 09-016 FA 09-017								
84.126		FA 09-022	FA 09-017		FA 09-021 FA 09-023				FA 09-021 FA 09-024 FA 09-025		
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United States Department of Health and Human Services											
Various		FA 09-108* FA 09-109* FA 09-113*									
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United States Department of Health and Human Services (continued)											
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